

## **M.com 2-year PG (B3 non Practicum)**

### **I and II Semesters**

<b>Sem 1</b>	<b>Paper 1 (5 Credits) (CC-11)</b>	<b>Paper 2 (5 Credits) (CC-12)</b>	<b>Paper 3 (5 Credits) (CC-13)</b>	<b>Paper 4 (5 Credits) (CC-14)</b>	<b>Seminar (Internal 100)/Internship (100 External) (2Credits)</b>
<b>Sem 1</b>	Cost Analysis and Control	Organizational Behaviour	Business Environment	Managerial Economics	
<b>Sem 2</b>	<b>Paper 1 (5 Credits) (CC-21)</b>	<b>Paper 2 (5 Credits) (CC-22)</b>	<b>Paper 3 (5 Credits) (CC-23)</b>	<b>Paper 4 (5 Credits) (CC-24)</b>	<b>VAC/CHM/EESC (2Credits)</b>
<b>Sem 2</b>	Advanced Statistical Analysis	Advances in Management	Research Methodology	Industrial Relations and Labour Laws	<ul style="list-style-type: none"> <li>• Introduction to Intellectual Property Rights</li> <li>• Constitutional, Human, and Moral Values               <ul style="list-style-type: none"> <li>• Human Values and Citizenship Behaviour</li> </ul> </li> <li>• Basic Computer Literacy and Internet Usage</li> </ul>

<b>Sem</b>	<b>Paper 1 (5 Credits) (CC-31)</b>	<b>Paper 2 (5 Credits) (CC-32)</b>	<b>Paper 3 (5 Credits) (CC-33)</b>	<b>Paper 4 (5 Credits) (CC-34)</b>	<b>Seminar (100 Internal) (2Credits)</b>
<b>Sem 3</b>	Accounting for Managerial Decisions	Security Analysis and Portfolio Management	Financial Institution and Market	Advance Financial Management and Policy	
			Consumer Behaviour	Service Marketing	
			Strategic Management	Human Resource Development	
			D-Advanced Accounting	Direct Tax in India	
	<b>Paper 1 (5 Credits) (CC-41)</b>	<b>Paper 2 (5 Credits) (CC-42)</b>	<b>Paper 3 (5 Credits) (CC-43)</b>	<b>Paper 4 (5 Credits) (CC-44)</b>	<b>VAC/CHM/EESC (2Credits)</b>
<b>Sem 4</b>	Institutional Accounting	Corporate Governance,	Financial Planning and	International Financial System	<ul style="list-style-type: none"> <li>• Artificial Intelligence for Business</li> </ul>

		Ethics and Sustainability	Business Analytics		<ul style="list-style-type: none"> <li>• Business Ethics</li> <li>• Business Analytics</li> <li>• Employability and Entrepreneurship Skills Course</li> </ul>
			Rural and Agricultural Marketing	International Marketing	
			Project Planning and Management	Supply Chain Management and Logistics	
			Advanced Corporate Accounting	Tax Planning and Management	

## Option B (Course Work & Research)

Sem	Paper 1 (5 Credits) (CC-31)	Paper 2 (5 Credits) (CC-32)	Paper 3 (5 Credits) (CC-33)	Paper 4 (5 Credits) (CC-34)	Seminar (100 Internal) (2Credits)
Sem 3	Accounting for Managerial Decisions	Security Analysis and Portfolio Management	Financial Institution and Market	Advance Financial Management and Policy	
			Consumer Behaviour	Service Marketing	
			Strategic Management	Human Resource Development	
			D- Advanced Accounting	Direct Tax in India	
Sem 4	Research Thesis/ Project/ Patent (Internal and External)				

## Option C (Research Work)

<b>Sem 3</b>	<b>Research Thesis/ Project/ Patent (Internal or External) (22 Credits)</b>
<b>Sem 4</b>	<b>Research Thesis/ Project/ Patent (Internal or External) (22 Credits)</b>

Sem III

(17)

## Theory Paper

Part A Introduction	
Program: Post Graduate Diploma in Commerce (II Sem.)	Session: 2025-26

## Subject: Advanced Statistical Analysis

1.	Course Code	CC21
2.	Course Title	Advanced Statistical Analysis
3.	Course Type	Core – I
4.	Pre-requisite (If any)	Post Graduate Diploma in Commerce (I Sem.)
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able-</p> <ol style="list-style-type: none"> <li>1. To develop understanding of the theory of probability and probability distributions.</li> <li>2. To knowledge about this concept of sampling, sampling distributions and estimation.</li> <li>3. To understand the concept and process of hypothesis testing including one sample and two sample test.</li> <li>4. To appreciate the importance and application of non-parametric test in hypothesis testing.</li> <li>5. To understand correlation, regression, analysis of variance and non-parametric test.</li> <li>6. To comprehend the decision-making process under uncertainty using statistical tools..</li> </ol>
6.	Credit Value	5

7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40
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### Part B- Content of the Course

Total No. of Lectures-

Unit	Topic	No. of Lectures
1.	<b>Indian Statistics:-</b> History of statistics in India Central Statistical Organisation (CSO), National Sample Survey Organisation (NSSO), General demerits of Indian statistics, remedies for eliminate demerits of Indian statistes. <b>Probability-</b> Theory of Probability and Probability Distributions:- Concept and importance of probability, Approaches to calculation of probability, joint, and conditional probabilities, probability rules, Bayes' theorem. Probability distributions – Binomial, poisson, and normal.	15
2.	<b>Interpolation and Extrapolation, Association of attributes:</b> Coefficient of Association of attributes.	15
3.	<b>Sampling and Sampling Distributions:-</b> Concept, importance and types of sampling techinques, random sampling, large and small sample, sampling distribution of mean and proportions, central limit theorem, point and intervals for means, properties of a good estimator, confidence intervals for proportions, sample size and determination.	15
4.	<b>Hypothesis Testing:-</b> Concept, importance, types, and steps of hypothesis testing, chi-square test, One-Sample Tests: Means and proportions, two-Sample Tests, Tests for difference between, independent samples, small samples, dependent samples. Analysis of Variance and Non-Parametric Tests:- One-factor ANOVA (Completely Randomized Model) and two-factor	15

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	ANOVA without replication (Randomized Block Model).	
5.	Statistical Decision Theory:- decision-making process, payoff and regret tables, decision rules under risk and uncertainty, expected value approach, marginal analysis, decision-tree analysis, business forecasting and time series analysis.	15
<b>Keywords/Tags:</b> Probability distributions, Sampling distributions, Hypothesis testing, ANOVA, Non-parametric tests, Decision theory.		
<b>Part C- Learning Resources</b>		

#### Text Books, Reference books, Other Resources

1. Chakrabarty, S.K., Business Statistics, New Age International (P) Ltd., Publishers
2. D. P. Apte, Statistics for Managers, Excel Publication
3. Dr. N.P. Agrawal, Advanced Statistical Analysis, Ramesh Book Depot
4. Gupta & Gupta, Business Statistics, Himalaya Publishing House
5. J.K. Sharma, Business Statistics, 5th edition, Vikas Publishing House Pvt. Ltd.
6. Jack Levin, James Alan Fox, Elementary Statistics in Social Research, Pearson Education
7. McClave, Benson Statistics for Business and Economics, Prentice Hall Publication
8. S. P. Gupta, Statistical Methods, Sultan Chand & Sons
9. Sansanwal, D. N. (2020). *Research methodology and applied statistics*. Shipra Publications. ISBN: 978-93-88691-55-0
10. Sanjiv Jaggia, Alison Kelly, Business Statistics, McGraw Hill..
11. कटारिया, आर. एल. एवं कटारिया, सुरेश- उच्चतर सांख्यिकी, कैलाश पुस्तक सदन, भोपाल।

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12. कोठारी, मिलिंद, एवं सहाय, शिवपूजन- उच्चतर सांख्यिकीय, मध्यप्रदेश हिन्दी ग्रंथ अकादमी, भोपाल।

13. शुक्ला, एस. एम.- उच्चतर सांख्यिकी, साहित्य भवन पब्लिकेशन, आगरा।

**Suggestive Digital Platforms / Web Links:**

1. <https://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>
2. <https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf>
3. [https://www.wbnsou.ac.in/online\\_services/SLM/PG/MCOM-14.pdf](https://www.wbnsou.ac.in/online_services/SLM/PG/MCOM-14.pdf)
4. [https://ddceutkal.ac.in/Downloads/UG\\_SLM/Commerce/Business\\_Statistics.pdf](https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Business_Statistics.pdf)
5. <https://mu.ac.in/wp-content/uploads/2021/08/MMS-Business-Statistics-1.pdf>
6. <https://www.ddegjust.ac.in/2022/2/mba-1st/MBA-102%20book.pdf>
7. <http://anucde.info/thirdsem/307BC021.pdf>

**Part D- Assessment and Evaluation**

**Suggested Continuous Evaluation Methods:**

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University exam (UE): 60 Marks

<b>Internal Assessment:</b> Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation (As Per 14(2))	40
<b>External Assessment:</b> University exam section Time: 3 Hours	Section(A): Short Question(5*4 = 20) Section (B): Long Question (5*8 = 40)	60

**Any remarks/Suggestions:**

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## Theory Paper

Part A Introduction	
Program: Post Graduate Diploma in Commerce (II Sem.)	Session: 2025-26

Subject: *Advances in management*

1. Course Code	
2. Course Title	<i>Advances in management</i> <span style="float: right;"><i>CC22</i></span>
3. Course Type	Core – II
4. Pre-requisite (If any)	Post Graduate Diploma in Commerce (I Sem.)
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> <li>1. The student will develop a basic understanding about utility and working system of functional management in Indian Scenario.</li> <li>2. Students will learn and gain a comprehensive understanding of financial management, financial planning.</li> <li>3. Students will acquire knowledge about various concepts of marketing management, marketing mix, advertising management, sales promotion and Modern Marketing Concepts.</li> <li>4. The student will learn the process of recruitment, selection and training of employees.</li> <li>5. The students will come to know about the concept of production management, production planning and process of</li> </ol>

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		new product development.	
6	Credit Value	5	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

**Part B- Content of the Course**

Total No. of Lectures-

Unit	Topic	No. of Lectures
1.	<b>Functional Management:</b> Philosophy of functional management in Indian religion. Concept, Nature, Objective, Function and scope of Functional Management, Evolution and Significance in Modern Organization, Need and Utility, Working system and Present Scenario of Functional Management in Indian Industries. <b>Financial Decision:</b> Financing Decision, Investment Decision, Dividend Decision.	15
2.	<b>Financial Management:</b> Concept, Nature and Objectives, Functions of Financial Manager, Financial Planning, Characteristics of a sound financial problem, Financial Plan in Indian Industries.	15
3.	<b>Marketing Management:</b> Concept, Nature and Scope of marketing management, Function of Marketing Management, Marketing Mix. Advertising Management-Meaning, Objective, Function, and scope, Media of advertising, Selection of an advertising media. Sales promotion- Meaning, importance, limitation and methods of sale promotion.	15
4.	<b>Personnel Management:</b> Concept, Function, scope and importance. Manpower Planning: Concept and significance, sources of recruitment, recruitment policy. Selection- Meaning, Importance and procedure, Training and its methods in India.	15
5.	<b>Production Management:</b> Concept, Importance, scope and	15

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	functions. Production Planning- concept, objective, elements and its steps, procedure of production control, process of new product development, Meaning and function of production manager.	
<b>Keywords/Tags:</b> Management, Functional, Financial, Marketing, Personnel and Production Management.		
<b>Part C- Learning Resources</b>		

1. -Aswathappa k. - Production and operation management, Himalaya publication House,
2. Arora Mukta - Functional management, University book house Pvt. Ltd, Jaipur.
3. Beach Dale S. - Personnel management, Himalaya publishing company, New Delhi.
4. Nigam Priti V. - Functional management, Himalaya publishing house, Mumbai.
5. Philip Kotler, Marketing Management, Prentice Hall. India, New Delhi
6. Sharma F.C, Smriti Khurasiya - functional management, S.B.P.D. Agra.
7. Subba Rao P. - Human resource management, Himalaya publishing company, New Delhi.
8. सुधा, डॉ.जी.एस. - क्रियात्मक प्रबंध, रमेश बुक डिपो, जयपुर ।
9. गुप्ता डॉ. यूसी क्रियात्मक प्रबंध कैलाश पुस्तक सदन भोपाल ।
10. खुराना डॉ. अशोक क्रियात्मक प्रबंध डिस्कवरी पब्लिशर्स ।

#### Suggestive Digital Platform

<https://educatererindia.com/wp-content/uploads/2017/08/Functional-Management.pdf>

<https://www.msuniv.ac.in/Download/Pdf/bb645c46fd34422>

<https://www.distanceeducationju.in/pdf/mcom1.pdf>

<https://www.distanceeducationju.in/pdf/mcom2.pdf>

<https://www.vssut.ac.in/lecture notes/lecture1429900757.pdf>

<https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>

<https://www.slideshare.net/MargratCR/functions-of-management-71192292>

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<https://egyankosh.ac.in/bitstream/123456789/53129/1/Block5%20FUNCTIONAL%20AREAS%20OF%20MANAGEMENT.pdf>  
<https://himpub.com/product/functional-management/>

**Part D- Assessment and Evaluation**

**Suggested Continuous Evaluation Methods:**

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE): 60 Marks

<b>Internal Assessment:</b> Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
<b>External Assessment:</b> University Exam Section Time: 3 Hours	Section(A): Short Question (5*4= 20) Section (B): Long Question (5*8 = 40)	60

Any remarks/Suggestions:

## Theory Paper.

Part A Introduction		
Program: Post Graduate Diploma in Commerce (II Sem.)		Session: 2025-26
Subject: Research Methodology		
1.	Course Code	CC23
2.	Course Title	Research Methodology
	Course Type	Core – III
4.	Pre-requisite (If any)	Post Graduate Diploma in Commerce (I Sem.)
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> <li>1. Understand the Basics in research methodology and applying them in the research/project work.</li> <li>2. Select an appropriate research design.</li> <li>3. Developed advance critical thinking skills.</li> <li>4. Demonstrate enhanced writing skills.</li> <li>5. Demonstrate the ability to choose methods appropriate to Research objectives.</li> </ol>
6	Credit Value	5
7.	Total Marks	<div>Max. Marks 40+60</div> <div>Mini. Passing marks: 40</div>

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## Part B- Content of the Course

Total No. of Lectures-

Unit	Topic	No. of Lectures
1.	<b>Introduction to Research:</b> Ancient Research Traditions in India, Definition, nature, scope and significance of Research. Types of research, Characteristics of a good research, Qualities of researchers, problems faced by researcher, introduction to review of literature.	15
2.	<b>Research Process:</b> Definition of research problem, component of research problem, title formulation, hypothesis, types of hypothesis, procedure for hypothesis testing, important parametric and non-parametric test.	15
3.	<b>Research and Sampling design:</b> Meaning, need, importance and features of research design, types of research design, developing a research plan. Sampling design, criteria of selecting a sampling procedure, characteristics of good sample design, sampling error, sampling methods.	15
4.	Measurement and scaling, method of collection of primary and secondary data, process of questionnaire design; processing of data – editing, coding, classification and tabulation.	15
5.	<b>Analysis and report writing:</b> Analysis of data, preparation of synopsis, report writing, essentials, structure/layout, presentation of result, ethical norms in research, writing of research paper, plagiarism.	15
<b>Keywords/Tags:</b> Research, Research process, Research Design, Research Question, Hypothesis, Literature Review, Synopsis, Research paper.		

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### Part C- Learning Resources

#### Text Books, Reference books, Other Resources

- 1- Research Methodology- Panneerselvam R- Prentice Hall Pub.
- 2- Research methodology (Concepts, methods, Techniques & SPSS)- Dr. Priti R. Majhi, Dr. Prafull- Himalaya publishing house.
- 3- Essentials of research design & Methodology-Geoffrey R. Marczyk- Wiley Pub.
- 4- Research Methodology\_ Kumar- Pearson Pub.
- 5- Fundamental of Research Methodology and statistics -Yogesh Singh - New Age Pub.
- 6- Kothari, C.R.- Research Methodology, New Age International Publications.
- 7- जैन, बी.एम.- अनुसंधानपद्धति |
- 8- त्रिवेदी, आर. एल, शोधपद्धतिया, कोठारी बुक डिपो, जयपुर |
- 9- कोठरी, सी.आर. शोधपद्धति, न्यू एज पब्लिकेशन |

#### Suggestive Digital Platform

- <https://www.eshiksha.mp.gov.in/>
- [https://repository.dinus.ac.id/docs/ajar/Kothari -  
\\_Research\\_Methodology\\_Methods\\_and\\_Techniques\\_-\\_2004.pdf](https://repository.dinus.ac.id/docs/ajar/Kothari_-_Research_Methodology_Methods_and_Techniques_-_2004.pdf)
- [https://ddceutkal.ac.in/Syllabus/MCOM/Research Methodology.pdf](https://ddceutkal.ac.in/Syllabus/MCOM/Research%20Methodology.pdf)
- [https://www.crmishikantiha.com/papersCollection/Research%20Meihodol  
ogy%20pdf](https://www.crmishikantiha.com/papersCollection/Research%20Methodology%20pdf)
- [https://sde.uoc.ac.in/sites/default/files/sde videos/MCM3C13.pdf](https://sde.uoc.ac.in/sites/default/files/sde_videos/MCM3C13.pdf)
- [https://dhsgsu.edu.in/images/Reading-Material/Commerce/Econtent/RM-  
SELF- LEARNING.pdf](https://dhsgsu.edu.in/images/Reading-Material/Commerce/Econtent/RM-SELF-LEARNING.pdf)
- [https://old.mu.ac.in/wp-content/uploads/2014/04/Research-  
Methodology.pdf](https://old.mu.ac.in/wp-content/uploads/2014/04/Research-Methodology.pdf)
- <https://www.kluniversity.in/arp/uploads/2095.pdf>

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Part D- Assessment and Evaluation
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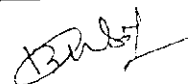
**Suggested Continuous Evaluation Methods:**

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE):  
60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment: University Exam Section Time: 3 Hours	Section (A): Short Question ( $5 \times 4 = 20$ ) Section (B): Long Question ( $5 \times 8 = 40$ )	60

Any remarks/Suggestions:



## Theory Paper

Part A Introduction	
Program: Post Graduate Diploma in Commerce (II Sem.)	Session: 2025-26
Subject: Industrial Relation and Labour Laws	
1. Course Code	CC24
2. Course Title	Industrial Relation and Labour Laws
3. Course Type	Core – IV
4. Pre-requisite (If any)	Post Graduate Diploma in Commerce (I Sem.)
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able-</p> <ol style="list-style-type: none"> <li>1. To introduce the concept of industrial relation concepts its theories and evolution and the trade union act 1926.</li> <li>2. To inform student regarding grievance handling, Tripartite and bipartite bodies, anatomy of industrial disputes.</li> <li>3. To provide in-depth knowledge regarding collective bargaining and related concepts.</li> <li>4. To develop understanding regarding industrial relations in different countries and introduce industrial dispute act and Factories Act.</li> <li>5. To imbibe how to interact, negotiate and transact with trade union balancing and improving the relation between employer and the employees.</li> </ol>

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		<p>6. To acquaint with the basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.</p> <p>7. To provide the insights about reforms in industrial relation in India and also providing knowledge about the latest amendment in compensation laws in India.</p>
6	<b>Credit Value</b>	5
7.	<b>Total Marks</b>	Max. Marks 40+60    Mini. Passing marks: 40

### Part B- Content of the Course

#### Total No. of Lectures-

Unit	Topic	No. of Lectures
1.	<b>Industrial Relation:</b> History of industrial relations in India, Industrial Relation before and after independence of India. Concept, nature, need and importance of Industrial Relations in India. Industrial Relations system in India- Structure and its evaluation, models of Industrial relations.	15
2.	<b>Indian factories act 1948:</b> provision regarding working hours, working condition maternity benefits, health, safety and labour welfare of employees, Compensation management process, form of pay, financial and non-financial compensation, compensation strategies, provision of workmen's compensation act.	15
3.	<b>Industrial dispute Resolution and Grievance Redressal:</b> Nature Causes and types of industrial disputes.	15

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	Industrial dispute act, 1947- authorities response of dispute to boards, courts, tribunals procedure and power of authorities, strike and lockouts, unfair labour practices, method of industrial dispute resolutions.	
4.	<b>Trade Unionism and Collective Bargaining:</b> provisions of trade union act 1926, Definitions, legislation of trade unions, rights and liabilities of registered trade union, regulations, penalties and procedure; collective bargaining- Nature and function; types of bargaining; Collective bargaining in the Indian context:Emerging trends in union management relations;Technology and industrial relations.	15
5.	<b>The workmen's compensation Act, 1923:</b> Objectives,employers liability for compensations; amount of compensation; distribution of compensation; notice and claims, remedies of employers against stranger; procedure and in proceeding before Commissioner. <b>The payment of wages act 1936 and the minimum wages act 1948.</b>	15
<b>Keywords/Tags:</b> Industrial relation, Factories act, industrial dispute, compensation management, grievances, bargaining.		
<b>Part C- Learning Resources</b>		

#### Text Books, Reference books, Other Resources

1. Monappa, Arun & Dunlop, J.T. - Industrial System, TATA McGraw Hill.
2. Patil, C.N. - Collective Bargaining, University press.
3. verma, Pramod - Industrial Relations, Tata McGraw Hill.
4. Srivastava,S.C. -Industrial Relation& Labor Laws, Vikas Publications.
5. Singh and Sinha- Labour Laws in Brief, Excel Books.
6. सक्सेना, डॉ. एस. सी.- औद्योगिक सन्नियम साहित्य भवन, आगरा।
7. अग्रवाल डॉ.आर.सी.- औद्योगिक सन्नियम, साहित्यभवन पब्लिशर्स एंड डिस्ट्रीब्यूटर, आगरा।

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8. मामोरिया, डॉ. चतुर्भुज एवं दशोरा - औद्योगिक संबंध, साहित्य भवन पब्लिशर्स एंड डिस्ट्रीब्यूटर, आगरा।
9. त्रिपाठी, पी.सी., गुप्ता, सी. बी., कपूर, एन.डी.- औद्योगिक संबंध एवं औद्योगिक सन्निधम, सुल्तानचंद पब्लिकेशंस ।
10. बंसल राजीव - औद्योगिक संबंध, साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर, आगरा ।

#### Suggestive Digital Platform

1. <https://www.sultanchandandsons.com/book/399/industrial-relations-and-labour-laws>
2. <https://himpub.com/product/labour-law-and-industrial-relations-i/>
3. <https://allahabadlawagency.com/product/industrial-relations-wage-laws-labour-law-dr-j-mahalakshmi/>
4. <https://www.schandpublishing.com/books/higher-education/commerce-management/industrial-relations-labour-laws-8e/9789354539961/?srsltid=AfmBOoq2dQ2kBl41rUHnjSoX22AcggIKZZy2NKd9P--GepD35eCGrsi>

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Part D- Assessment and Evaluation
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**Suggested Continuous Evaluation Methods:**

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE):  
60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance 14(2)	40
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question ( $5 \times 4 = 20$ ) Section (B): Long Question ( $5 \times 8 = 40$ )	60

Any remarks/Suggestions:

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VALUE  
ADDED  
COURSE

## Theory Paper

Part A Introduction		
Program: One Year M.Com.		Class: M.Com II Sem.
		Session: 2025-26
Subject: Introduction to Intellectual Property Rights		
1.	Course Code	VAC
2.	Course Title	Introduction to Intellectual Property Rights
3.	Course Type	VAC
4.	Pre-requisite (If any)	One Year M.Com. I Sem.
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able: -</p> <ol style="list-style-type: none"> <li>1. To understand the fundamentals of various types of Intellectual Property Rights (IPRs) and their legal frameworks.</li> <li>2. To analyze the strategic role of IPRs in modern commerce, innovation, and entrepreneurship.</li> <li>3. To acquaint students with the conceptual and legal framework of Intellectual Property Rights.</li> <li>4. To explore the economic and commercial importance of IPR in business and industry.</li> <li>5. To study the mechanisms for protecting IPRs at national and international levels.</li> <li>6. To assess the challenges and ethical considerations related to the use of</li> </ol>

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		IPRs in commerce.	
6	Credit Value	2	
7.	Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

### Part B- Content of the Course

Total No. of Lectures

30

Unit	Topics	No. of Lectures
1.	<b>Fundamentals of Intellectual Property Rights (IPRs):</b> Definition and scope of IPR, Evolution and historical development of IPR, Types of IPR: Patents, Trademarks, Copyrights, Geographical Indications, Industrial Designs, Trade Secrets, International Treaties and Conventions: WIPO, TRIPS Agreement, Berne and Paris Conventions	10
2.	<b>IPR in Commerce and Trade:</b> Role of IPR in business strategy and brand protection, IPR in digital commerce and e-commerce, Licensing and commercialization of IPR, Case studies on IPR-led business success, IP auditing and valuation	10
3.	<b>Legal and Institutional Framework of IPR in India:</b> Indian IPR laws and regulatory bodies, Patent Act, Copyright Act, Trademark Act, GI Act, Design Act, Process for filing and protecting IPR in India, IPR and Startups, MSMEs, and academic institutions, Ethical issues and infringement cases.	10

**Keywords/Tags:** IPR Scope, Types of Intellectual Property, WIPO and TRIPS, Historical Evolution of IPR, Berne and Paris Conventions, IPR Strategy, Digital Commerce, IP Licensing, Brand Protection, IP, Indian IP Laws, Patent Filing Process, Regulatory Bodies (IP India), IPR in Startups and MSMEs, Infringement and Ethic etc.

### Part C- Learning Resources

Text Books, Reference books, Other Resources

BR 57

1. Ganguli, P- Intellectual Property Rights: Unleashing the Knowledge Economy. Tata McGraw-Hill.
2. B. L. Wadehra- Law Relating to Intellectual Property. LexisNexis.
3. T. Ramakrishna- Basic Principles and Acquisition of Intellectual Property Rights. Notion Press.
4. V. K. Ahuja- Law Relating to Intellectual Property Rights. LexisNexis.
5. Dr. G.B. Reddy- Intellectual Property Rights and the Law, Gogia Law Agency.
6. P. Narayanan- IPR.
7. 4. Dr.S.R. Myneni- Law of Intellectual Property, Asian Law House.

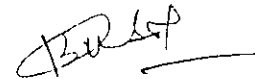
Suggestive digital platforms, web links:

World Intellectual Property Organization (WIPO)

Intellectual Property India (Controller General of Patents, Designs and Trademarks)

National IPR Policy (DPIIT)

TRIPS Agreement Overview - WTO



Part D- Assessment and Evaluation
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**Suggested Continuous Evaluation Methods:**

Maximum Marks: 100

Continuous Comprehensive Evaluation (CCE): 40 Marks University Exam (UE):  
60 Marks

Internal Assessment: Continuous Comprehensive Evaluation (CCE)	Class Test Assignment/presentation As Per Ordinance-14(2)	40
External Assessment: University Exam Section Time: 2 Hours	Section(A):Short Question ( $5 \times 4 = 20$ ) Section (B): Long Question ( $5 \times 8 = 40$ )	60

Any remarks/Suggestions:

*[Signature]*

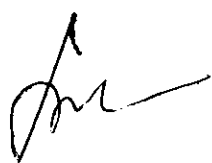


PART A: Introduction			
Program: 2 Year PG Programme in Commerce		Class: II Semester	Year: 2025 Session: 2025-26
SUBJECT: VAC (CHM/EESC)			
1	Course Code	VAC	
2	Course Title	Constitutional, Human & Moral Values	
3	Course Type (Core Course/Elective/ Elective/ Vocational/Ability Enhancement Course (AEC)/....)	Core Course	
4	Pre-Requisite (if Any)	A student may be admitted to a 2 year PG programme after completing 3 year Bachelor Degree, subject to eligibility conditions of that PG programme.	
5	Course Learning Outcomes (CLO)	<ul style="list-style-type: none"> <li>Students will be able to understand and apply Constitutional, Human, and Moral Values in personal and professional life, promoting ethical decision-making and responsible citizenship.</li> <li>Students will develop employability and entrepreneurial skills such as communication, problem-solving, and teamwork to effectively perform in professional environments.</li> </ul>	
6	Credit Value	(Credit) 2	
7	Total Marks	Max. Marks: 100	Min. Pass Marks: 40
<b>PART B: Content of the Course</b> Total no of Lectures – Tutorials- Practical (in hours per week): 2 Hours L-T-P: 30  <b>Note:</b> VAC (CHM/EESC) Value-added courses are designed to enhance student's employability, career prospects and personal growth. <b>Constitutional, Human &amp; Moral Values (CHM)</b> are 'Value Added Courses' aiming to impart the education and practices on Constitutional, human & Moral Values and Intellectual Property Rights (IPR) <b>Employability and Entrepreneurship Skills Course (EESC)</b> aims at enhancing the employability skills and developing attributes which are essential for generating employment potential and preparing for the effective performance at workplace.			
<b>Part C-Learning Resources</b> <b>Text Books, Reference Books, Other Resources</b>  <b>Suggested Readings:</b>  <b>Suggested web links:</b>  <b>Suggested equivalent online courses:</b> through NPTEL, SWAYAM Portal			
<b>Part D-Assessment and Evaluation</b>  <b>Suggested Continuous Evaluation Methods:</b> Maximum Marks:100			
External Evaluation (Term End Examination)		100	
Any remarks/ suggestions: <b>Note:</b> 1. Theoretical exposition should be accompanied by Discussions, Case-Studies preferably with Indian Context.			

- Presentations, and Industry Based Assignments.  
2. References from Updated Journals in UGC Care List.

भाग अ - परिचय			
कार्यक्रम: 2 वर्षीय पीजी कार्यक्रम (वाणिज्य)	कक्षा: II सेमेस्टर	वर्ष: 2025	सत्र: 2025-26
विषय: VAC (CHM/EESC)			
मूल्यसंवर्धित पाठ्यक्रम (संवैधानिक, मानव एवं नैतिक मूल्य/रोजगारोन्मुख एवं उद्यमिता कौशल पाठ्यक्रम)			
1	पाठ्यक्रम का कोड	VAC	
2	पाठ्यक्रम का शीर्षक	CHM	
3	पाठ्यक्रम का प्रकार : (कोर कोर्स/डिसिप्लिन स्पेसिफिक इलेक्टिव/इलेक्टिव/जेनेरिक इलेक्टिव/बोकेशनल/.....)	कोर कोर्स	
4	पूर्वापेक्षा (Prerequisite) (यदि कोई हो)	विद्यार्थी को 3 वर्षीय स्नातक डिग्री पूरी करने के बाद 2 वर्षीय पीजी कार्यक्रम में प्रवेश दिया जा सकता है, यदि उस पीजी कार्यक्रम की पात्रता शर्तें पूरी हों।	
5	पाठ्यक्रम अध्ययन की परिलब्धियां (कोर्स लर्निंग आउटकम) (CLO)	<ul style="list-style-type: none"> <li>विद्यार्थी व्यक्तिगत और व्यावसायिक जीवन में संवैधानिक, मानव एवं नैतिक मूल्यों को समझकर उनका अनुप्रयोग कर सकेंगे, जिससे नैतिक निर्णय लेने और उत्तरदायी नागरिकता को बढ़ावा मिलेगा।</li> <li>विद्यार्थी संप्रेषण, समस्या समाधान तथा टीम वर्क जैसे रोजगारोन्मुख एवं उद्यमिता कौशल का विकास कर सकेंगे, जिससे वे व्यावसायिक परिवेश में प्रभावी रूप से कार्य कर सकेंगे।</li> </ul>	
6	क्रेडिट मान	02	
7	कुल अंक	अधिकतम अंक: 100	न्यूनतम उत्तीर्ण अंक: 40
भाग ब - पाठ्यक्रम की विषयवस्तु			
व्याख्यान की कुल संख्या - ट्यूटोरियल - प्रायोगिक E00 घंटे प्रति सप्ताह) L-T-P : 30 घंटे			
टिप्पणी (Note): VAC (CHM/EESC)			
मूल्य वर्धित पाठ्यक्रम (Value Added Courses) का उद्देश्य विद्यार्थियों की रोजगार योग्यता, करियर की संभावनाओं और व्यक्तिगत विकास को बढ़ाना है।			
संवैधानिक, मानव और नैतिक मूल्य (CHM) एक 'मूल्य वर्धित पाठ्यक्रम' है जिसका उद्देश्य संवैधानिक, मानव और नैतिक मूल्यों तथा बौद्धिक संपदा अधिकारों (IPR) में संबंधित शिक्षा एवं व्यवहारों को प्रदान करना है।			
रोजगारोन्मुखता एवं उद्यमिता कौशल पाठ्यक्रम (EESC) का उद्देश्य विद्यार्थियों की रोजगार क्षमता बढ़ाना और ऐसे गुणों का विकास करना है जो रोजगार सृजन की संभावनाओं के लिए आवश्यक हैं तथा कार्यस्थल पर प्रभावी प्रदर्शन हेतु तैयार करते हैं।			
भाग स- अनुशंसित अध्ययन संसाधन			
पाठ्य पुस्तकें, संदर्भ पुस्तकें, अन्य संसाधन			

अनुशंसितसहायकपुस्तकें /ग्रन्थ/अन्यपाठ्यसंसाधन/पाठ्यसामग्री:	
अनुशंसितडिजिटलप्लेटफॉर्म/वेबलिक:	
अनुशंसित समकक्ष ऑनलाइन पाठ्यक्रम: एनपीटीईएल, स्वयंपोर्टलकेमाध्यमसे	
भाग द – अनुशंसितआकलन / मूल्यांकन विधियां	
अनुशंसित सतत मूल्यांकन विधियां: अधिकतम अंक: 100	
बाह्यमूल्यांकन (विश्वविद्यालयीनपरीक्षा)	100
टिप्पणियाँ / सुझाव:	
नोट:	
<ol style="list-style-type: none"> <li>1. सैद्धांतिकव्याख्यानकेसाथचर्चाएं, केसस्टडीज़ (अवश्यहीभारतीयपरिप्रेक्ष्यमें), प्रस्तुतिकरणएवंउद्योगआधारितअसाइनमेंटशामिलकिएजाने चाहिए।</li> <li>2. यूजीसी-केयरसूचीबद्धअद्यतनशोधपत्रिकाओंसेसंदर्भलिएजाएं।</li> </ol>	




Part A: Introduction				
Program: Post Graduation	Class: M.Com. (Management) / P.G. Diploma	Year: I	Sem.: II	Session: 25-26
Subject: Management				
1	Course Code	VAC		
2	Course Title	Human Values and Citizenship Behaviour		
3	Course type	Value-added Course (CHM)		
4	Pre-requisite (if any)	None		
5	Course Learning Outcomes (CLO)	After successfully completing this course, the student shall be able to:  1. Understand the role of Human Values in Business Activities. 2. Integrate the concepts of Human Values and IKS in Business Activities. 3. Understand the parameters of constitution's preamble from the perspective of desired citizenship behaviour. 4. Interpret the role of Human Values in development of Integrated Personality and Well-being of Humans.		
6	Credit Value	2 (Theory)		
7	Total marks	Max. Marks: 100  Assessment & Evaluation as per VAC Guidelines		
Part B: Contents of the Course				
Unit	Topics	No. of Lect./(hrs.)		
Unit-1	Human Values in Business: Meaning and Concept, Values, Value System and Skills, Values, Norms, Beliefs and Standards., Value Crisis in Business Management, Values and Purity of mind, Guna Theory; Work ethics and ethics in Work.	6		
Unit-2	Indian Knowledge Systems and Business: Representative Sources of Moral Values from Indian Systems including Vedas, Shastras, Bhagwad Geeta,	6		

	Ramayana/Ramcharit Manas, Mahabharata Arthshastra, panchtantra and Hitopadesha, and their Business Perspectives.	
Unit-3	<b>Constitutional Values and Citizenship:</b> Values embedded in the Preamble of Indian Constitution, Integration of Human Rights and Duties, Directive Principles and Responsibilities as citizens of India, Philosophy of <i>Vaisudaiv Kutumbakam</i> and Responsibilities as Global Citizen.	6
Unit-4	<b>Human Values and Integrated Personality:</b> The Three <i>Gunas</i> ; Qualities of <i>sattva</i> (purity and harmony), <i>rajas</i> (activity and passion), <i>tamas</i> (darkness and chaos). Meditated personality and Agitated personality versus stress management, Oneness, Non-duality and Equanimity; Being Assertive and Self-confident	6
Unit-5	<b>Human Values and Well-being:</b> Physical, Mental, Social and Spiritual well-being.	6
<b>Keywords/Tags:</b>	<b>Human Values, Constitutional Values, Civic Values, Citizenship Behaviour</b>	

#### Part C: Learning Resources

##### Textbooks, Reference Books, Other Resources

S. No.	Title of Book/Resource	Author(s)	Publisher
1	Universal Human Values	Ramakrishnan and Krishnamacharyulu	Himalaya Publishing House
2	Universal Human Values and Professional Ethics	Dr. Ritu Soryan	Bookswagon.com
3	Human Values and Professional Ethics	Singh and Singh	Vallabh Publication
4	Universal Human Values	Sharma and Kaur	Flipkart.com

#### Suggested Digital Platforms, weblinks:

S. No.	Description
1	<a href="https://onlinecourses.nptel.ac.in">https://onlinecourses.nptel.ac.in</a>

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	(Exploring Human Values: Vision of Happiness and Perfect Society by Prof. A.K. Shanna, IIT, Kanpur)
2	<a href="https://onlinecourses.swaam2.ac.in">https://onlinecourses.swaam2.ac.in</a> (Understanding Human Being Nature and Existence Comprehensive by Dr. Kumar Sambhav, UP Institute of Design, Noida)
3	<a href="https://www.skillindiadigital.gov.in">https://www.skillindiadigital.gov.in</a> (Universal Human Values by Reliance Foundation Skilling Academy)
4	<a href="https://www.uhv.org.in">https://www.uhv.org.in</a>

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**Part A: Introduction**

Program: Post Graduation      Class: M.Com. (Management) / PG Diploma      Year: I      Sem.: II      Session: 25-26

Subject: Management

1	Course Code	VAC
2	Course Title	E-business Fundamentals
3	Course type	Value Added Course (EES)
4	Pre-requisite (if any)	Basic Computer Literacy and Internet Usage
5	Course Learning Outcomes (CLO)	<p>After successfully completing this course, the student shall be able to:</p> <p>1- Understand the business models used in online electronic business environment.</p> <p>2- Develop basic understanding of various modes of electronic payment and its infrastructure.</p> <p>3- Differentiate between Traditional Business and electronic Business.</p>
6	Credit Value	2 (Theory)
7	Total marks	Max. Marks: 100 Assessment and evaluation as per VAC Guidelines

**Part B: Contents of the Course**

Unit	Topics	No. of Lectures (hrs.)
Unit-1	<b>Basics of e-business:</b> e-business, electronic commerce, types of e-commerce, e-business framework, application and network infrastructure, transaction type- B2B, B2C etc.	4
Unit-2	<b>Business Models:</b> Business model ingredients, B2C, B2B model with example, case study related to B2C and B2B. FDI applications in e-business, Value added network, architecture and standards.	4
Unit-3	<b>E-Markets and marketing:</b> Electronic market for Buyers and Sellers, online marketing, online advertising and tools of advertising, Search Engine Optimization, social media, Search engine marketing, Email Marketing, blogging, Inbound and Outbound Marketing, Affiliate Marketing, Influencer Marketing, Paid Ads on Search Engines, Paid Ads	8

on Social Media, Paid Ads on e-commerce Platforms, Audio and Video Ads

Unit-4	<b>Security in e-business:</b> Security environment, security concept, dimension of security, Technology solutions, cryptography, encryption description, Cyber laws, Cyber crimes.	8
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Unit-5	<b>Digital payment Systems:</b> Digital payments and its types and comparison, Token base payment, Smart card, Credit card, Debit Card, etc. design in one of payment system, Risk involved in e-payment system	6
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<b>Keywords/Tags:</b>	<b>e-business, e-business Models, Digital payment Systems, E-Markets, Security</b>
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### Part C: Learning Resources

#### Textbooks, Reference Books, Other Resources

S. No.	Title of Book/Resource	Author(s)	Publisher
1	E-Commerce	Kenneth C Loudon	Pearson Publication
2	E-business and E-commerce management	Dave Chaffey	Pearson Publication
3	E-Marketing	Judy Strauss and Raymond Frost	Pearson
4	The E-Business (R) Evolution	Daniel Amor	New Delhi, Prentice Hall

#### Suggested Digital Platforms, weblinks:

S. No.	Description
1	<a href="https://onlinecourses.nptel.ac.in">https://onlinecourses.nptel.ac.in</a> (E-Business by Dr. Mamata Jenamani., IIT, Kharagpur)
2	<a href="https://onlinecourses.swaam2.ac.in">https://onlinecourses.swaam2.ac.in</a> (E-Commerce by Dr. Anita Walia, JAIN Bangalore)
3	<a href="https://onlinecourses.swaam2.ac.in">https://onlinecourses.swaam2.ac.in</a> (E-Commerce by Dr. Subodh Kesharwani, IGNOU, New Delhi)
4	<a href="https://ugemoocs.inflibnet.ac.in">https://ugemoocs.inflibnet.ac.in</a> (E-content on E-Commerce Technologies- 30 modules)

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AD

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