

M.com I year PG (C3 one year non-practicum)

Lateral Entry

Option A (Only Course Work)

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 1	Accounting for Managerial Decisions	Security Analysis and Portfolio Management	A- Financial Institution and Market	Advance Financial Management and Policy	
			B- Consumer Behaviour	Service Marketing	
			C- Strategic Management	Human Resource Development	
			D-Advanced Accounting	Direct Tax in India	
	Paper 1 (5 Credits) (CC-41)	Paper 2 (5 Credits) (CC-42)	Paper 3 (5 Credits) (CC-43)	Paper 4 (5 Credits) (CC-44)	VAC/CHM/EESC (2Credits)
Sem 2	Institutional Accounting	Corporate Governance, Ethics and Sustainability	Financial Planning and Business Analytics	International Financial System	<ul style="list-style-type: none"> • Artificial Intelligence for Business • Business Ethics • Business Analytics • Employability and Entrepreneurship Skills Course
			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 1	Accounting for Managerial Decision	Security Analysis and Portfolio Management	Financial Institution and Market	Advance Financial Management and Policy	
			Consumer Behaviour	Service s Marketing	
			Strategic Management	Human Resource Development	
Sem 2	Research Thesis/ Project/ Patent (Internal or External)				

Option C (Research)

Sem 1	Research Thesis/ Project/ Patent (Internal or External) (22 Credits)
Sem 2	Research Thesis/ Project/ Patent (Internal or External) (22 Credits)

Theory Paper

Part A Introduction			
Program:	M.Com.	Class: M.Com III ^{Ad}	Session: 2025-26
Subject: Accounting for Managerial Decision			
1.	Course Code	CC31	
2.	Course Title	Accounting for Managerial Decision	
3.	Course Type	Core – I	
4.	Pre-requisite (If any)	B.com (Honours)/ B.com (Honours with Research)	
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. To impart knowledge of various methods of accounting useful for management. 2. To provide in depth understanding of decision making process on financial aspects. 3. To develop analytical approach on various financial aspects and decision making. 4. Prepare income statements using variable costing and absorption costing. 5. Prepare different forms of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center. 	
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-

75

Unit	Topic	No. of Lectures
1.	Management Accounting: Meaning, nature and functions, need and importance of management account in India. History of Management Accounting in India. Scope of Management Accounting, Financial vs. Management Accounting; Cost vs. Management Accounting; Role of Management Accountant, Tool and Techniques used in Management Accounting, Limitation of Management Accounting. Application of Management Accounting in Indian Companies.	15
2.	Financial statements: Nature and limitations of Financial Statements: needs and objectives of financial Analysis. Ratio Analysis- Profitability, Activity and Financial Ratios.	15
3.	Cash flow analysis (application of AS-3) and Fund flow analysis marginal costing, cost volume analysis and multiple product analysis.	15
4.	Budgeting: Meaning nature and functions of budgeting, budgeting system in Kautilya's Economics. Preparation of different types of budgets; Fixed vs Flexible Budgeting, Capital Budgeting: Nature and Characteristics of Long Terms Investment Decision, Methods of Ranking Investment Proposals.	15
5.	Decision Process: Relevant Information and Short-Run managerial decisions - Managerial Decision Making; Decision Making Process; Differential Analysis; Types of Managerial Decisions - Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order. Product-Mix, Pricing Decisions. Management Reporting System: Types of Reports, Responsibility	15



Accounting.	
Keywords/Tags: Management accounting, Ratio analysis, cash& fund flow, budgeting and budgetary control, responsibility accounting.	

Part C- Learning Resources

Text Books, Reference books, Other Resources

M.R. Agarwal - Accounting for Managers

Agarwal & Agarwal - Accounting for Managers

Agarwal, Jain & Jain - Management Accounting

डॉ. गुप्ता के. एल., डॉ. गुप्ता, एस.पी. 'प्रबंधकीय लेखांकन' साहित्य भवन पब्लिकेशन, आगरा

डॉ. गुप्ता के. एल., डॉ. गुप्ता, एस.पी. प्रबंधकीय निर्णयों हेतु लेखांकन - साहित्य भवन पब्लिकेशन, आगरा

डॉ. अग्रवाल जे.के. एवं अग्रवाल आर.के., प्रबंधकीय लेखांकन रमेश बुक डिपो, जयपुर

Suggestive Digital Platform

<https://drnishikantjha.com/booksCollection/Accounting%20for%20Managerial%20Decision%20SYBMS%202017-18.pdf>

https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/M%20C%204_4.pdf

https://books.google.com/books/about/Accounting_For_Management_Decisions_by_D.html?id=xBc3EAAAQBAJ

<https://himpub.com/product/accounting-for-managerial-decision/open.umn.edu/opentextbooks>

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Part D- Assessment and Evaluation

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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Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com III rd	Session: 2025-26
Subject: Security Analysis and Portfolio Management		
1. Course Code	CC32	
2. Course Title	Security Analysis and Portfolio Management	
3. Course Type	Core – II	
4. Pre-requisite (If any)	B.com (Honours)/ B.com(Honours with Research)	
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. Understand the environment of investment and risk return framework. 2. Analyze bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio. 3. Analyze equity shares using different approaches and models. 4. Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models. 5. Understand and analyze futures and options, use various options trading strategies and critically examine various innovations in derivatives market. 	
6. Credit Value	5	

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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-

75

Unit	Topic	No. of Lectures
1.	Introduction: The Investment environment, various investment alternatives and risk return trade off; Investment decision process; Risk aversion; Types of investors; Risk-Return analysis and impact of taxes and inflation; Types and sources of returns and risks and their measurement; Diversification and Hedging; Socially responsible investing; Ethical investing and other contemporary issues in investment management.	15
2.	Analysis of Fixed Income Securities: Bond fundamentals; Types of bonds; innovations in bond market; Valuation of bonds; Bond yields (Yield to Maturity, Yield to Call, and Realized Annual Yield); Bond price- yield relationship; Bond convexity; Malkiel Bond Theorems; Risks in bonds- interest rate risk, price risk, reinvestment rate risk, inflation risk, default risk; Analysis of risks in bonds- Bond Duration, Modified duration and their measurement; Bond portfolio management including immunized bond portfolio.	15
3.	Equity Analysis: Approaches to security valuation; Fundamental Analysis- Economy, Industry, Company Analysis (EIC framework); Equity Valuation Models (DDM, P/E Ratio model and Free Cash Flow Valuation approach); Forecasting P/E ratio. Technical Analysis: basic premise and Dow theory; types of charts and Chart patterns; Moving, average analysis; Market indicators and stock specific indicators; Odd lot theory; Efficient market hypothesis (EMH); Forms of market efficiency and their implications; Tests of different forms of market efficiency;	15

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	Assumption of Investor's rationality and its critique; Behavioural Finance- Prospect theory and behavioural biases such as Framing, Mental accounting, Regret avoidance.	
4.	Portfolio Analysis, Selection and Management: The concept and significance of portfolio; Calculation of portfolio return and risk; Risk aversion and capital allocation to risky assets and risk free asset; Optimal risky portfolio; Optimal complete portfolio; Markowitz portfolio selection model; Sharpe's single Index Model and optimal portfolio construction; Capital market theory- Capital market line (CML) and concept of market portfolio; Tobin's separation Theorem; Capital Asset Pricing Model (CAPM) and its extensions; Stock market anomalies (Size effect, Value effect, Seasonality effect, Overreaction effect); Arbitrage Pricing Theory and Multifactor Asset Pricing Models including Fama French Five factor model); Active and Passive portfolio management; Investment strategies- value investing, momentum and contrarian strategies; Portfolio performance evaluation (Sharpe index, Treynor Index, Jensen's alpha, Information ratio and Fama's decomposition measure).	15
5.	Financial Derivatives: Futures- features, types and payoffs; Pricing of financial futures (Cost of carry model); Options- features, types, styles, payoffs and valuation using Black and Scholes Model; Put call parity principle; Options trading strategies- bull spread, bear spread, straddle and butterfly spread; Exotic options and other innovations in derivatives market.	15
Keywords/Tags: Investment, risk, portfolio, equity, portfolio, option, CAPM, derivatives.		
Part C- Learning Resources		
Text Books, Reference books, Other Resources		

1. Falguni H. Pandya, Security Analysis and management publisher jaico.

2. S.Kevin, Security Analysis and management P.H.I. Learning Ltd, Patparganj, Delhi.
3. अग्रवाल, एम. आर. प्रतिभूति विश्लेषण एवं पोर्टफोलियो प्रबंध गरिमा पब्लिकेशन जयपुर
अग्रवाल, बी.पी. प्रतिभूति विश्लेषण एवं पोर्टफोलियो प्रबंध साहित्य भवन पब्लिकेशन, आगरा
शर्मा एफ. सी. प्रतिभूति विश्लेषण एवं पोर्टफोलियो प्रबंध साहित्य भवन पब्लिशर्स एवं
डिस्ट्रीब्यूटर्स, आगरा
4. Chandra, P. (2017). Investment Analysis and Portfolio Management. Tata McGraw Hill.
Elton, E. and Gruber (2010). Modern Portfolio Theory and Investment Analysis. John Wiley and Sons

Suggestive Digital Platform/ web links

1. <https://www.cengage.co.in/book-list/print/security-analysis-and-portfolio-management-vs>
2. https://www.phindia.com/Books/BookDetail/9789391818265/security-analysis-and-portfolio-management-kevin?srsId=AfmBOoppBIOf43ZIxJJXJiJQfoC46zpDw3iSPj8hj_F-ejyjnoybhed7
3. https://www.acecollege.in/CITS_Upload/Downloads/Books/1078_File.pdf
4. https://books.google.com/books/about/Security_Analysis_and_Portfolio_Manageme.html?id=PxGfgmseA_kC
5. https://www.schandpublishing.com/books/higher-education/commerce-management/security-analysis-portfolio-management/9789325963085/?srsId=AfmBOop3u92SR_kLZiGTCfLhoMstWq8bk2_SXmHj1m7BQQM2UsDMb6fF
6. <https://www.vikaspublishing.com/books/business-economics/management/security-analysis-portfolio-management/9789354534836/>

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Part D- Assessment and Evaluation

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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Theory Paper

Part A Introduction			
Program:	M.Com.	Class: M.Com III rd	Session: 2025-26
Subject: Financial Institution and Market			

1.	Course Code	CC33
2.	Course Title	Financial Institution and Market
3.	Course Type	OFA – I
4.	Pre-requisite (If any)	B.com (Honours)/ B.com(Honours with Research)
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. Understand the working of financial institutions and markets both individually and as an interlinked system. 2. Understand the factors affecting interest rates and yield curve and the importance of change in interest rates for all constituents of the financial system. 3. Understand the organization, role, functioning and need for regulation of different types of financial markets and the implications of the same on society. 4. Understand the organization, role, functioning and need for regulation of different types of non-depository institutions like mutual funds, pension funds, insurance, venture capital,

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		private equity and hedge funds and the implications of the same on society.
		5. Critically analyze the pivotal role of banking in a financial system and the reasons for it being among the most tightly regulated industries in the world.
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-

75

Unit	Topic	No. of Lectures
1.	Introduction: Overview of financial markets and financial instruments of India, Ancient financial system of India Role of financial institutions, depository and non-depository institutions; Consolidation & competition among financial institutions; Financial conglomerates. Overview of the Indian financial system including financial sector reforms; Other contemporary issues in finance.	15
2.	Interest Rate: Loanable Funds Theory, economic forces affecting interest rates, factors affecting yield differentials of debt instruments; Term structure of interest rates: Pure Expectations Theory, Liquidity Premium Theory, Segmented Markets Theory & Preferred Habitat Theory, Yield Curve.	15
3.	Financial Markets: Money markets-organization, economic role, instruments & regulation; Capital Markets- Primary & secondary markets and their organization; Different types of market structures, short selling and its implications, buying on margin; Stock market indicators, their methods of computation and	15

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	implications of the same; Security market regulation and stability.	
4.	Non-Depository Institutions: Mutual Funds- Types of mutual funds schemes, ETFs, Expenses associated with mutual funds; An overview of Indian Mutual Funds Industry; Hedge funds, venture capital funds, private equity funds and regulation. Pension Funds- Issues in saving for retirement & role of the financial system; Defined benefit & defined contribution pension plans, Pension funds as financial intermediaries and their regulation; An overview of Indian pension fund industry.	15
5.	Banking: An overview of the banking industry; Balance sheet of a bank; Sources & uses of funds of banks, Fee based & off - balance sheet activities; Securitization; Bank earnings & bank performance, investment banking; Bank failure & regulation; Reasons for banks being heavily regulated, bank run, deposit insurance, capital adequacy regulation and a critique of the Basel norms, bank examination etc. The problem of moral hazard & too big to fail institutions; RBI and its policy evolution. Financial Inclusion: Concept of financial inclusion; Challenges involved in measuring financial inclusion; Impediments to financial inclusion; Role of financial inclusion in reducing poverty and income inequality, evidence-based examples of policies to support healthy and sustainable financial inclusion.	15
Keywords/Tags: Financial Market, Instrument, Yield Curve, Money market, Capital Market, Stock, ETF, Pension.		
Part C- Learning Resources		

Text Books, Reference books, Other Resources

1. L.M.Bhole, Jitendra Mahakud: 'Financial institutions and market' The McGraw Hill companies.
2. Karen Berman, Joe knight 'Financial Intelligence' Harvard Business Review Press.

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3. Anthony Saunders, Marcia Million Cornett, Ansul Jain 'Financial market and institution' The Mc Graw Hill.
4. एल. एम. भोले, जितेंद्र महाकुड 'वित्तीय संस्थाएं और बाजार संरचना विकास और नवाचार' दि मैकग्राहिल, कंपनीज.
5. एंथोनी सॉन्डर्स, मर्सियामिलियन, अंशुलजैन, वित्तीय बाजार और संस्थान, दि, एम.सी. ग्राहिल कंपनीज.
6. माथुर, मुकेश, भारतीय वित्तीय व्यवस्था, राजस्थान, हिंदी ग्रंथ अकादमी.

Suggestive Digital Platform/ web links

<https://www.distanceeducationju.in/pdf/mcom%20%E%203.pdf>https://baou.edu.in/assets/pdf/PGDF_103_slm.pdf<https://hpuniv.ac.in/hpuniv/upload/uploadfiles/files/fin%20inst%20mkt.pdf><https://www.tvu.edu.in/wp-content/themes/thiruvalluvar/pdf/Financial-Institutions-and-Markets.pdf>https://www.phindia.com/Books/BookDetail/9788196378974/financial-markets-financial-institutions-and-financial-services-goel?srsltid=AfmBOoriokGxErisUkLHAtvsTNW_EWfBnOVCBYqSQQGuBewk59pfM4Za<https://www.mheducation.co.in/financial-markets-and-institutions-9789389811988-india>

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Part D- Assessment and Evaluation

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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Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com. <i>IIIrd</i>	Session: 2025-26
Subject: Advance Financial Management And Policy		
1. Course Code	CC34	
2. Course Title	Advance Financial Management And Policy	
3. Course Type	OFA-404 II	
4. Pre-requisite (If any)	B. com: Honours / Hrs with Res.	
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. Understand the foundations of financial management, risk return framework and role of a finance manager. 2. Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques. 3. Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure. 4. Critically examine various theories and policies of dividend and determine optimal payout policy. 5. Understand the intricacies of working capital management and 	

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		effectively manage cash, receivables and inventories.
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.	Introduction: Nature, scope and objectives of financial management; Measurement of shareholders' wealth; Discounted cash flows (DCF); Finance as a strategic function; Role of a finance manager, Concepts of Risk, Return and Time value of money; Financial decision making and types of financial decisions; Risk-return trade off in financial decisions; Agency problem and agency costs	15
2.	Capital Budgeting Decision: Nature, significance and types of capital budgeting decisions; Capital budgeting process; Principles of cash flow estimation; Estimation of cash flows; Capital budgeting techniques- ARR, Payback period, Discounted Payback Period (DPB), Net Present value (NPV), Equivalent Annual NPV, and Internal rate of return (IRR), Incremental IRR, Modified IRR and Profitability index; Fisher's rate of intersection; Capital budgeting decision under inflation, capital rationing and multi period budget constraints; Capital budgeting decision under risk and uncertainty; Techniques for incorporating risk and uncertainty in capital budgeting decisions- Risk Adjusted Discount Rate Method (RADR), Certainty Equivalent method, DCF Break Even Analysis, Simulation method, Probability distribution method, Decision tree analysis, Backward induction method, Sensitivity analysis and Scenario analysis.	15
3.	Cost of Capital and Capital Structure Decision: Specific costs	15

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	of capital, weighted average cost of capital, weighted marginal cost of capital; Theories of capital structure- Net Income theory, Net Operating Income theory, Traditional theory, MM Hypothesis without and with corporate taxes, Merton Miller argument with corporate and personal taxes, Trade off theory, Pecking order theory, Market timing theory; Signaling theory and effect of information asymmetry on capital structure; Financial leverage and evaluation of financial plans (EBIT-EPS analysis); The concept of present value of interest tax shield; Determination of beta of levered firm and optimal capital structure; Factors affecting choice of Capital structure in practice, over - capitalization and under under-capitalization.	
4.	Dividend Decision: Meaning, importance and factor of dividend decision, Issues in dividend decision; Dividend rate and dividend yield; Theories of relevance and irrelevance of dividend in firm valuation - Pure residual theory, Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory; Relevance of dividend under market imperfections; Traditional and Radical position on dividend; Types of dividend policies in practice- Pure residual policy, constant rupee dividend policy, constant dividend payout policy and smooth stream dividend policy; Determinants of dividend policy in practice; Lintner's Model of corporate dividend behavior	15
5.	Working Capital Management: Concept and types of working capital; Operating cycle and cash cycle; Estimation of working capital requirement; Approaches of working capital financing; Determinants of working capital; Components of working capital management; Cash management- Baumol's Model and Miller-Orr Model of managing cash; Receivables management- dimensions of credit policy, credit, analysis and evaluation of credit policies; Inventory management. Sources of working capital.	15

Keywords/Tags: Financial Management, Risk, IRR, NPV, Pay-back period, capital structure, dividend decision, working capital.

Part C- Learning Resources

Text Books, Reference books, Other Resources

1. Brealey, R. A. and Myers S. C. Principles of Corporate Finance. McGraw Hill.
2. Chandra, P. Financial Management-Theory and Practice. Tata McGraw Hill.
3. Damodaran, A. Corporate Finance: Theory and Practice. John Wiley & Sons
4. Pandey, I. M. Financial Management. Vikas Publishing House, New
5. Ross, S. A. and Westerfield, R. W. Corporate Finance. McGraw Hill.
6. डॉ. कुलश्रेष्ठ, आर. एस. 'निगमोंका वित्तीय प्रबंध', साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर्स, आगरा
7. डॉ. गुप्ता, एस. पी., 'वित्तीय प्रबंध' साहित्य भवन पब्लिकेशंस, आगरा.
8. डॉ. अग्रवाल, एम. डी. 'वित्तीय प्रबंध', रमेश बुक डिपो, जयपुर.

Suggestive Digital Platform/ Web links

<https://himpub.com/product/advanced-financial-management-and-practices/>

[https://studyathome.org/products/advanced-financial-management-policy-for-mcom-du-delhi-university-by-ca-raj-k-](https://studyathome.org/products/advanced-financial-management-policy-for-mcom-du-delhi-university-by-ca-raj-k-agrawal/?srsltid=AfmBOoqDQ2mJgTn9shLPpt27i6CSp9vG4JQ6m3bJeVA-MQy5XhA5rNcn)

[agrawal/?srsltid=AfmBOoqDQ2mJgTn9shLPpt27i6CSp9vG4JQ6m3](https://studyathome.org/products/advanced-financial-management-policy-for-mcom-du-delhi-university-by-ca-raj-k-agrawal/?srsltid=AfmBOoqDQ2mJgTn9shLPpt27i6CSp9vG4JQ6m3bJeVA-MQy5XhA5rNcn)

[bJeVA-MQy5XhA5rNcn](https://studyathome.org/products/advanced-financial-management-policy-for-mcom-du-delhi-university-by-ca-raj-k-agrawal/?srsltid=AfmBOoqDQ2mJgTn9shLPpt27i6CSp9vG4JQ6m3bJeVA-MQy5XhA5rNcn)

<https://www.bbpublication.com/product/ca-final-advanced-financial-management-afm-magic-book-by-ca-sankalp-kanstiya-applicable-for-may-and-november-2025>

<https://himpub.com>

<https://sahityabhawanpublications.com>

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Part D- Assessment and Evaluation

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)	
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question Section (B): Long Question	

Any remarks/Suggestions:

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Theory Paper

Part A Introduction		
Program: M.Com.	Class: M.Com.III Sem.	Session: 2025-26

Subject: Consumer Behaviour

1.	Course Code	CC 33	
2.	Course Title	Consumer Behaviour	
3.	Course Type	OMR- B I	
4.	Pre-requisite (If any)	M.Com. II Sem. / B.com (Honours)/ B.com(Honours with Research)	
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. To understand consumer behaviour and its relationship with marketing concepts. 2. To understand the process of consumer decision making and its application. 3. To understand the attitudebehaviour relationship and its related models. 4. To know the socio-cultural factors affecting consumer decision making. 	
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-

75

Unit	Topic	No. of Lectures
1.	Introduction: Meaning, nature scope and significance of consumer behaviour, determinants of consumer	15

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	behaviour, Consumer buying process, models of consumer behaviour, and Consumer movements in India.	
2.	Organizational Buying Behaviour and Consumer Research: Characteristics and process of organizational, buying behaviour, determinants of organizational buying behaviour, history of consumer research and consumer decision process.	15
3.	Consumer Needs and Motivations: Meaning of motivation, needs and goals, dynamic nature of consumer motivation, types and system of consumer needs, measurement of motives and development of motivational research.	15
4.	Personality and Consumer Behaviour: Concept of personality, theories of personality, personality and understanding consumer diversity, self and self-images, personal factors, affecting consumer behaviour, Indian consumers behaviour.	15
5.	Social class and Consumer Behaviour: Meaning of social class, measurement of social class, lifestyle profiles of social class, social class mobility, affluent and non-affluent consumer, selected consumer behaviour application of social class, understanding cultural and sub cultural influences on individuals norms and their role, customs, traditions and value system.	15
Keywords/Tags: Consumer behaviour, consumer research, personality, motivation, affluent and non-affluent consumer.		
Part C- e-arning Resources		

Text Books, Reference books, Other Resources

1. Schiffman, L.G. and Kanuk, L.L., 'Consumer Behavior', Pearson Education
2. Loudon, D. and Bitta, D., 'Consumer Behaviour', Tata McGraw Hill
3. Assael, H., 'Consumer Behaviour in Action', Cengage Learning

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4. Blackwell, R. D., Miniard, P. W. and Engel, J.F., 'Consumer Behaviour', Cengage Learning
5. Batra S and Kazmi S, Consumer Behaviour, Excel Books
6. Nair, 'Consumer Behaviour in Indian Perspective' Himalaya Publications.
7. डॉ. जैन, एस. सी. 'उपभोक्ता व्यवहार', कैलाश पुस्तक सदन, भोपाल
8. डॉ. श्रीवास्तव, अनुज कुमार, द्विवेदी, रजनीकांत 'उपभोक्ता व्यवहार एवं विपणन शोध', साहित्य भवन पब्लिकेशन, आगरा
9. डॉ प्रजापति, मुकेश, 'उपभोक्ता व्यवहार एवं उपभोक्ता संरक्षण'

Suggestive Digital Platform/ web links

- <https://www.sultanchandandsons.com/book/259/consumer-behaviour>
- https://backup.pondiuni.edu.in/sites/default/files/Consumer%20Behaviour200813_0.pdf
- https://ddceutkal.ac.in/Syllabus/MCOM/Consumer_Behaviour.pdf
- https://ddceutkal.ac.in/Syllabus/MCOM/Consumer_Behaviour.pdf
- https://mpbou.edu.in/uploads/files/PAPER02_Consumer_Behaviour.pdf

(Signature)

Part D- Assessment and Evaluation

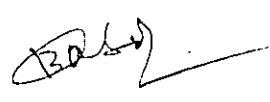
Suggested Continuous Evaluation Methods:

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)	
External Assessment: University Exam Section Time: 3 Hours	Section(A): Short Question Section (B): Long Question	

Any remarks/Suggestions:



PHVV

Part A: Introduction

Program: **Class: M.Com.** Year: **II** Sem.: **III_{rd}** Session: 25-26
 Post
 Graduation

Subject: **Management**

1	Course Code	CC34	
2	Course Title	Services Marketing	
3	Course type	Compulsory	
4	Pre-requisite (if any)	(Not required) Open for all	
5	Course Learning Outcomes (CLO)	After successful completion of the course, the students shall be able to: 1. Understanding basic concepts, applications, marketing mix and challenges in service marketing 2. Understanding characteristics of services that enhance customers satisfaction 3. Inculcates a service culture among students interested in a career in service sector. 4. Developing skills for effective application of service marketing strategies in different real-life marketing situations	
6	Credit Value	5 (Theory)	
7	Total marks	Max. Marks: 100	Min. Pass marks: 40

Part B: Contents of the Course

Unit	Topics	No. of Lectures (hrs.)	Student Activities
Unit-1	Services: Service Sector and Economic Growth of service sector. Significance of service sector, Service Concept, Characteristics of services and Classification of Services. Strategic issues in Service Marketing; Segmentation, and its process. Differentiation and Positioning of Services. Introduction to the concept of Seva, ethical duty (Sevā) as core value in Indian scripts and aligning it with modern service marketing principles.	15	Group Discussion – Students will explore traditional Indian service systems (e.g., Ayurvedic care, temple hospitality, or ancient education models) and relate their features to modern service characteristics like intangibility, personalization, and trust.

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 2024
 2024

Unit-2	Marketing Mix in Service marketing: Seven P'S, Product, Price, Place, Promotion, People, Physical Evidences and Process Decisions. Their role in business. Concept of Praja and its welfare from the Arthashastra, 7 Ps —like People (guru-shishya), Process (rituals), and Physical Evidence (ashrams, manuscripts)—emphasizing holistic experience and value delivery in Indian ethos.	15	Field activity: Visit a service industry and understand various elements of services
Unit-3	Designing of Service Strategy: Service Management Process; Internal, External and Interactive Marketing Strategies, Role of Artificial Intelligence in service sector, and its future.	20	Group Project – Develop a service strategy for a traditional Indian service (e.g., Ayurveda clinic) integrating internal, external, and interactive marketing concepts, and explore potential AI applications to enhance service delivery.
Unit-4	Managing Service Quality and Productivity: Concept, Dimensions and Process; Service Quality Models (SERVQUAL), Applications and Limitations, Productivity in Services.	15	Case study analysis
Unit-5	Applications of Service Marketing: Marketing of Financial, Hospitality, Health, Educational and Professional Services, Marketing for Non – Profit Organizations and NGOs.	10	Field work: Visit any Service place and understand concepts of service marketing applied

Keywords/Tags: Service quality, Service strategy, Segmentation, Differentiation

Part C: Learning Resources

Textbooks, Reference Books, Other Resources

S. No.	Title of Book/Resource	Author(s)	Publisher
1	Services marketing	Zeithml, V.A. & Bitner, Mary, Jo.	Tata- McGraw- Hill Edition
2	Services marketing	Lovelock,C., Wirtz,	Pearson Prentice Hall

	Shankar, R.	Services marketing	Excel Books
4	Kautilya Arthashastra	R.P.Kangle	Motilal Banarasidass Publishing House

Suggested Digital Platforms, weblinks:

S. No.	Weblinks
1	pbsiddhartha.ac.in/LMS/eContent/SM.pdf
2	dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/General/2ServicesMarketing.pdf
3	kamarajcollege.ac.in/wp-content/uploads/Elective-II-Services-Marketing.pdf

Part D: Assessment and Evaluation**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/Quizzes/Group Discussions, etc. Appropriate weightage of class attendance.	40 Marks
External Assessment: University Exam Time: 03:00 Hrs.		60 Marks
Remarks/Suggestions (if any):		

1. Assessment Modes for internal evaluation will be based on the guidelines issued by UGC on : Evaluation reforms in Higher educational Institutions Nov. 2019, and Innovative Pedagogical Approaches and Evaluation reforms 2021.
2. Internal Assessment Marks will be further distributed as per the table given in Appendix 3 of Ordinance 14 (2), as applicable from time to time.
3. The pass percentage will be 40% (Grade P) both for theory and Practicum. It is compulsory for a student to obtain minimum 40% marks in Internal assessment as well as in end-term examination separately to pass a course.

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Theory Paper

Part A Introduction		
Program: B.Com. M.Com.	Class: M.Com. III rd sem.	Session: 2025-26
Subject: Strategic Management		
1. Course Code	CC33	
2. Course Title	Strategic Management	
3. Course Type	OMG – C I	
4. Pre-requisite (If any)	B.com (Honours)/ B.com(Honours with Research)	
5. Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able-</p> <ol style="list-style-type: none"> 1. To develop knowledge and skill in students for the application of management accounting techniques. 2. To make learners capable of analyzing the performance of a business and its management by applying relevant knowledge & skill. 3. To impart knowledge about strategic performance measurement. 4. To make learners skilled in corporate performance management. 5. To make learners aware with strategic performance issues in complex business structures. 	
6. Credit Value	5	
7. Total Marks	Max. Marks 40+60	Mini. Passing marks: 40

BRSH

Part B- Content of the Course

Total No. of Lectures-

75

Unit	Topic	No. of Lectures
1.	Strategic Performance Management: Concept, Importance, Objectives, Principles of performance management - Planning, Organizing, Staffing, Leading, Controlling, Key elements - Expectation setting, Planning, Development and improvements, Monitoring Periodic rating, Reward and compensation; Process of performance management - Planning, monitoring, reviewing, rewarding; Integrated strategic performance management measures - Financial, Customers, Business process, Linkage to suppliers and customers, Long term innovations; Alternative views on performance measurement and management.	15
2.	Strategic Performance Planning: Performance management strategy - Define organizational goals and objectives, Plan performance, Measure performance, offer feedback frequently, Peer review, Pre-emptive management, Discuss and review outcomes Recognition and Reward. Information Systems for Strategic Performance Management: Performance management information systems - Sources of management information; Recording and processing systems and technologies, Data analytics, Management reports; Information flow and its consolidation in multi-locational setting. Control Systems for Strategic Performance Management: Control system and its applications; Responsibility Accounting-Meaning and Methodology, Types of Responsibility centres, Organizational structure of responsibility centres; Objectives, Pricing corporate services, Divisional performance and transfer pricing issues; Administration of transfer pricing; Strategic management accounting; Impact of external factors on	15

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	performance management; Performance hierarchy; Business structure and management accounting; Other related environmental and ethical issues.	
3.	Strategic Performance Measurement: Strategic performance measures in private sector organizations; Measurement of quality of performance; Performance measurement and strategic human resource management; Behavioural aspects of performance measurement; Strategic performance measures in not for-profit organisations; Non-financial performance indicator, Impact of risk and uncertainty on performance management. Strategic performance management in process-oriented organizations- Establishment of Vision, Mission, Strategy, Assessment of process performance, Priorities in process improvement, Evaluation and management of improvements in performance.	15
4.	Corporate Performance Management: Need, Importance; Historical Overview; Product Pricing in price estimates and profit management; Techniques to measure and enhance profitability and quality of products and services; Activity Based Management, Target costing, Kaizen costing; Benchmarking and environmental costing; Flexible Budgeting, Activity-based Budgeting. Setting of performance goals and incentives, Use of diagnostic tools and control systems to achieve goals; Case studies/Exercises. Strategic Profitability Analysis: Measuring performance using Economic Value Added (EVA) methodology; Comparison between Returns on Investment (ROI) and EVA methodology measures of performance; Measurement of Corporate Performance through Balanced Score Card and its value creation potential; Rationality behind Balanced Score Card; Performance dimensions of Balanced Score Card; Throughput Accounting; Activity Based Costing (ABC), Activity	15

	Based Management (ABM), Strategic Cost Management System (SCMS), Quality Management System (QMS), Business Process Re-engineering (BPR); Case studies/Exercises:	
5.	Strategic Performance Issues in Complex Business Structures: Linkage and alignment of strategies to organisational goals, Continuous performance measurement to remain competitive at all times; Individual performance, Group performance, Organisation performance, Team appraisal, Role clarity, Predicting and preventing corporate failure; Case studies/Exercises.	15
Keywords/Tags: Planning, Organizing, Staffing, Responsibility Accounting, Performance management.		
Part C- Learning Resources		

Text Books, Reference books, Other Resources

1. Hill, Charles W. L. & Jones, R. G. (2012). Strategic Management: An Integrated Approach. Cengage Learning, India.
2. Hitt, Michael A., Ireland, R. D., Hoskisson, Robert, E. & S., Manikuttu (2016). Strategic Management: A South-Asian Perspective. Cengage Learning, India
3. Thompson, Arthur A. & A., J. Strickland (2012). Strategic Management. McGraw Hill, New York.
4. Adler, Ralph W. Strategic Performance Management - Accounting for Organisational Control. Taylor & Francis Group.
5. Kenny, Ralph W. Strategic Planning and Performance Management, Kobo Publishers.
6. डॉ चौधरी, ए. के. 'व्यूहरचनात्मकप्रबंध' साहित्यभवनपब्लिकेशनसआगरा
7. चतुर्वेदी एवं गुप्ता 'व्यूहरचनात्मकप्रबंध' श्रीमहावीर बुक डिपो
8. सोनतक्की, सी. एन., 'कार्यनीतिकप्रबंध'

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Suggestive Digital Platform/ web links

<https://global.oup.com/ukhe/disciplines/business-and-management/management/strategic-management/>

<https://www.sultanchandandsons.com/book/89/strategic-management>

<https://open.umn.edu/opentextbooks/textbooks/73>

Part D- Assessment and Evaluation

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

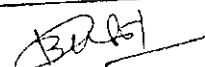
Any remarks/Suggestions:

BUR

Theory Paper

Part A Introduction			
Program:	M.Com.	Class: M.Com III rd Sem.	Session: 2025-26
Subject: Human Resource Development			

1.	Course Code	CC34-
2.	Course Title	Human Resource Development
3.	Course Type	
4.	Pre-requisite (If any)	B.com (Honours)/ B.com(Honours with Research)
5.	Course Learning outcomes (CLO)	<p>On successful completion of this course, students will be able to-</p> <ol style="list-style-type: none"> 1. Build an understanding, perspective and appreciation for HRD as discipline, process and activity. 2. Critically evaluate the exiting theoretical edifice of HRD in order to draw a sketch of HRD relevant in present times. 3. Develop skills to assess need for HRD intervention, design learning and development programs and evaluation of HRD programs. 4. Develop a perspective to understand organizational dynamics and learning challenges possessed by organizational and social complexities. 5. Integrate human with technology and other emerging realities in order to



		understand how theory unfolds itself in present world practice.
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- Tutorials (In hours per week) :- 3 Hours

Unit	Topic	No. of Lectures (1 Hour Each)
1.	Introduction To Human Resource Development: Historical perspective of HRD in India, emergence of HRD, conceptualizing critical HRD, future of HRD in India, Andragogy and life-long learning.	15
2.	Theoretical approaches to Human Resource Development: Social capital theory, learning network theory, relevance of systems theory to HRD, human capital theory and screening theory of HRD.	15
3.	Human Resource Development Process: Identifying HRD needs, Designing and developing effective HRD programs, Evaluating effectiveness of HRD Programs; HRD interventions.	15
4.	Integrating learning with work: Theories of learning, trends in workplace learning, learning interventions; Transfer of learning. Strategic learning and leadership; Learning organizations and organizational learning.	15
5.	Human Resource Development Trends: New ways of working and employability; Coaching, mentoring and management of performance; Virtual HRD; Workforce diversity and HRD.	15

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Keywords/Tags:HRD, Andragogy, Social Capital Theory, Learning Intervention, Mentoring and Virtual HRD.

Part C- Learning Resources

Text Books, Reference books, Other Resources

1. Berner, L. John M. and Desimone, Randy L. – “Human Resource Development”.
2. Guire, Me. – “Human Resource Development”.
3. Swanson, Richards A. – “Foundation of Human Resource Development.”
4. Delahaye, Brains & Choi, Sarojni – “Human Resource Development”.
5. Battu, Prasad R. – “Human Resource”
6. हलधर, उदयकुमार – “मानवसंसाधनविकास”, ऑक्सफोर्डयूनिवर्सिटीप्रेस
7. कोलम्बे, रंजन – “मानवसंसाधनविकासआणिमानवाधिकार”, भागीरथप्रकाशन

Suggestive Digital Platform/ web links

1. <https://www.sultanchandandsons.com/book/73/human-resource-development>
2. <https://www.vikaspublishing.com/books/business-economics/human-resource-management/human-resources-development-management/9788125907817/>
3. <https://backup.pondiuni.edu.in/sites/default/files/HRDt200813.pdf>
4. <https://www.bimkadapa.in/materials/HRD-BALAJI%20MBA%20COLLEGE KADAPA.pdf>

BRS

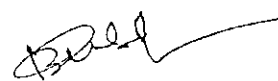
Part D- Assessment and Evaluation**Suggested Continuous Evaluation Methods:**

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 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:



PART A: Introduction

Program: 2 Year PG Programme in Commerce	Class: I Semester	Year: 2025	Session: 2025-26
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SUBJECT: ADVANCED ACCOUNTING

1	Course Code	CC33
2	Course Title	Master of Commerce in Accounting
3	Course Type (Core Course/Elective/ Generic 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"> Students will be able to solve complex problems related to final accounts with advanced adjustments. Students will be able to accurately prepare bank reconciliation statements and rectify accounting errors. Students will understand and apply accounting methods for non-profit organizations and from incomplete records. Students will gain proficiency in handling accounts related to investments, voyages, insurance claims, and insolvency. Students will be able to carry out accounting procedures for dissolution, sale, and amalgamation of partnership firms.
6	Credit Value	(Credit) 4
7	Total Marks	Max. Marks: 100 Min. Pass Marks: 40

PART B: Content of the Course**Total no of Lectures – Tutorials- Practical (in hours per week): 4 Hours****L-T-P: 60**

Unit	Topics	No. of Lectures (1 Hour Each)
1	Traditional Accounting Practices in India-concept and practice .Ethics in Accounting. Advanced Problems of Final Accounts. Activities -Case Study Analysis - Ask students to analyze financial reports by giving different business case studies.	12
2	Advanced Problems of Bank Reconciliation Statement, Accounting for Non-Profit Organization.	12
3	Accounting from Incomplete Record, Accounting for Insurance Claim.	12
4	Investment A/C, Insolvency A/C.	12
5	Dissolution of Partnership Firm and Amalgamation.	12

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Keywords:Final Accounts, Bank Reconciliation, Incomplete Records, Investment Account, Partnership Dissolution

Part C-Learning Resources**Text Books, Reference Books, Other Resources****Suggested Readings:**

1. Gupta R.L Radha Swamy M: Company Accounts; Sultan Chand and Sons. New Delhi.
2. Maheshwari S. N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R, Ahuja, Girish, and Sehgal Ashok: Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C, Grewal T.S and Gupta S.C.: Advanced Accounts: S. Chand &Co., New Delhi.
5. Moore C.L and Jac Dicke R.K.: Managerial Accounting, South Western Publishing Co., Cincinnati, Ohio.

6. Modi, Oswal and S.K Khatik: Corporate Accounting in Hindi & English (both) College Book House, Jaipur.
7. Jain, Parikh and Khandelwal: Company A/C, Ramesh Book Depot, Jaipur.
8. Jain and Narang: Financial A/C, Kalyani Pub, Delhi.

Suggested web links:

http://www.ndl.gov.in/he_document/dishtvo/dishtavo/D_D_I_S_F_H_T_A_V_O_B_O_C_A_M_A_C_477076062?e=1|advanced%20accounting|||

http://www.ndl.gov.in/he_document/dishtvo/dishtavo/D_D_I_S_F_H_T_A_V_O_B_O_C_S_A_C_I_V_A_1286372239?e=0|investment%20account,%20voyage%20account|||

http://www.ndl.gov.in/he_document/swayam_ugc_moocs/swayam_ugc_moocs/IN_S_U_M_I_U_C_17_C_L_405_D_o_P_F_28701_28702?e=0|dissolution%20of%20partnership%20firm|||

Suggested equivalent online courses:through NPTEL, SWAYAM Portal

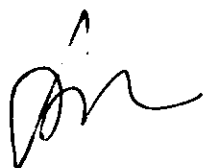
Part D-Assessment and Evaluation

Suggested Continuous Evaluation Methods:

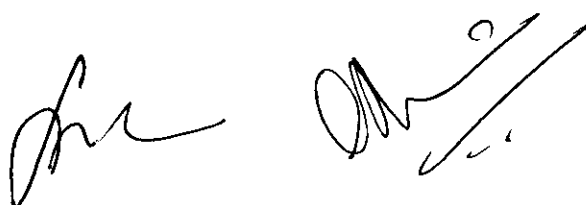
Maximum Marks:100

Continuous Comprehensive Evaluation (CCE): **40** marks, University Exam (UE) 60 marks,

Internal Assessment: Continuous Comprehensive Evaluation (CCE): 40	Class Test Assignment/ Presentation Appropriate weightage of attendance in the class	40
External Assessment: University Exam Section: 60 Time: 03.00 Hours	Section(A): Very Short Questions Section (B): Short Questions Section(C): Long Questions	60




PART A: Introduction			
Program: 2 Year PG Programme in Commerce		Class: I Semester	Year: 2025
		Session: 2025-26	
SUBJECT: ADVANCED ACCOUNTING TUTORIAL			
1	Course Code		
2	Course Title	Master of Commerce in Accounting	
3	Course Type (Core Course/Elective/ Generic 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)	Students will learn problem-solving, learning through discussions and remedial teaching related to content.	
6	Credit Value	(Credit) 1	
7	Total Marks	Max. Marks: 100	Min. Pass Marks: 40
PART B: Content of the Course			
Total no of Lectures – Tutorials- Practical (in hours per week): 1 Hours			
L-T-P: 15			
The tutorial will be conducted in groups of students and one group will comprise of minimum 20 students. Component of course will involve problem-solving, learning through discussions and remedial teaching related to the contents and periphery of course with the direct involvement of teacher/subject-expert.			
Part C-Learning Resources			
Text Books, Reference Books, Other Resources			
Suggested Readings:			
Suggested web links:			
Suggested equivalent online courses:through NPTEL, SWAYAM Portal			
Part D-Assessment and Evaluation			
Suggested Continuous Evaluation Methods:			
Maximum Marks:100			
Continuous Comprehensive Evaluation (CCE): 40 marks, University Exam (UE) 60 marks,			
Any remarks/ suggestions:			
Note:			
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.			



कार्यक्रम: 2 वर्षीय पीजी कार्यक्रम (वाणिज्य)		कक्षा: I सेमेस्टर	वर्ष: 2025	सत्र: 2025-26
विषय: उन्नत लेखांकन				
1	पाठ्यक्रम का कोड	CC33		
2	पाठ्यक्रम का शीर्षक	एम.कॉम इन एकाउंटिंग I सेमेस्टर		
3	पाठ्यक्रम का प्रकार : (कोर कोर्स/डिसिप्लिन स्पेसिफिक इलेक्टिव/इलेक्टिव/जेनेरिक इलेक्टिव/वोकेशनल/.....)	कोर कोर्स		
4	पूर्वपेक्षा (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">विद्यार्थी उन्नत समायोजन के साथ अंतिम खातों से संबंधित जटिल समस्याओं को हल करने में सक्षम होंगे।विद्यार्थी बैंक मेल मिलान विवरण तैयार करने और लेखांकन त्रुटियों को सुधारने में सक्षम होंगे।विद्यार्थी अपूर्ण अभिलेखों और गैर-लाभकारी संस्थाओं के लिए लेखांकन विधियों को समझेंगे और लागू कर सकेंगे।विद्यार्थी निवेश, बीमा दावे और दिवालियापन से संबंधित खातों को संभालने में दक्षता प्राप्त करेंगे।विद्यार्थी साझेदारी फर्म के विघटन, बिक्री और समामेलन की लेखांकन प्रक्रिया को संपादित करने में सक्षम होंगे।		
6	क्रेडिट मान	04		
7	कुल अंक	अधिकतम अंक: 100	न्यूनतम उत्तीर्ण अंक: 40	
भाग B - पाठ्यक्रम की विषय वस्तु				
व्याख्यान की कुल संख्या - ट्यूटोरियल - प्रायोगिक = 60 घंटे प्रति सप्ताह) L-T-P : 60 घंटे				
इकाई	विषय	व्याख्यानों की संख्या (प्रत्येक 1 घंटा)		
1	भारत में पारंपरिक लेखांकन प्रथाएँ- अवधारणा और व्यवहार। लेखांकन में नैतिकता। अंतिम लेखों की उन्नत समस्याएँ गतिविधियाँ- केस स्टडी विश्लेषण - छात्रों से विभिन्न व्यावसायिक केस स्टडी देकर वित्तीय रिपोर्टों का विश्लेषण करने के लिए कहें।	12		
2	बैंक सामंजस्य विवरण की उन्नत समस्याएँ, गैर-लाभकारी संगठनों के लिए लेखांकन।	12		
3	अपूर्ण रिकार्ड से लेखांकन, बीमा दावा के लिए लेखांकन।	12		
4	निवेश खाता, दिवालियापन खाता।	12		
5	साझेदारी फर्म का विघटन और समामेलन।	12		
नोट: विद्यार्थी को बैटरी चालित पॉकेट कैलकुलेटर का उपयोग करने की अनुमति होगी, जिसकी अधिकतम क्षमता 12 अंकों, 6 कार्यों और 2 मेमोरी तक सीमित होनी चाहिए, और वह शोर रहित तथा तार रहित होना चाहिए।				
सारविंदु (कीवर्ड): अंतिम लेखा, बैंक सामंजस्य, अपूर्ण रिकार्ड, निवेश खाता, साझेदारी फर्म का विघटन				
भाग == स - अनुशंसित = अध्ययन = संसाधन				
पाठ्य = पुस्तकें, संदर्भ = पुस्तकें, अन्य = संसाधन				
अनुशंसित सहायक पुस्तकें = L ग्रन्थ L अन्य पाठ्य संसाधन/पाठ्य सामग्री:				

1. गुप्ता आर.एल, राधास्वामी एम: कंपनी खाता; सुलतान चंद और संगी, नई दिल्ली।
2. महेश्वरी एस. एन: कॉर्पोरेट लेखांकन; विकास पब्लिशिंग हाउस, नई दिल्ली।
3. मोंगा जे.आर, आहुजा गिरिश, और सेहगल अशोक: वित्तीय लेखांकन; मयूर पेपर बैक, नोएडा।
4. शुक्ला एम.सी, ग्रेवाल टी.एस और गुप्ता एस.सी: उन्नत लेखा; एस. चंद एंड कंपनी, नई दिल्ली।
5. मूर सी.एल और जैकडिके आर.के: प्रबंधकीय लेखांकन, साउथ वेस्टर्न पब्लिशिंग कंपनी, सिनसिनाटी, ओहायो।
6. मोदी, ओसवाल और एस.के. खटिक: कॉर्पोरेट लेखांकन हिंदी और अंग्रेजी (दोनों); कॉलेज बुक हाउस, जयपुर।
7. जैन, पारिख और खंडेलवाल: कंपनी खाता, रमेश बुक डिपो, जयपुर।
8. जैन और नारंग: वित्तीय खाता, कल्याणी पब्लिशर्स, दिल्ली।

अनुशंसितडिजिटलप्लेटफॉर्म/वेबलिक:

http://www.ndl.gov.in/he_document/dishtvo/dishtavo/D_D_I_S_F_H_T_A_V_O_B_O_C_A_M_A_C_477_076062?e=1|advanced%20accounting|||

http://www.ndl.gov.in/he_document/dishtvo/dishtavo/D_D_I_S_F_H_T_A_V_O_B_O_C_S_A_C_I_V_A_1286372239?e=0|investment%20account.%20voyage%20account|||

http://www.ndl.gov.in/he_document/swayam_ugc_moocs/swayam_ugc_moocs/IN_S_U_M_1_U_C_17_C_L_405_D_o_P_F_28701_28702?e=0|dissolution%20of%20partnership%20firm|||

अनुशंसित=समकक्ष=ऑनलाइन=पाठ्यक्रमएनपीटीईएल, स्वयंपोर्टलकेमाध्यमसे

भाग==द==अनुशंसितआकलन /=मूल्यांकन=विधियां

अनुशंसित सतत मूल्यांकन विधियां: अधिकतम अंक: 100

सतत व्यापक मूल्यांकन (CCE) अंक: 40 विश्वविद्यालयीन परीक्षा (UE) अंक: 60,

आंतरिक मूल्यांकन: सतत व्यापक मूल्यांकन (CCE):	क्लास टेस्ट असाइनमेंट/ प्रस्तुतीकरण (प्रेजेंटेशन) कक्षा में उपस्थितिकामूल्यांकन	40
आकलन : विश्वविद्यालयीन परीक्षा: समय- 03.00 घंटे	अनुभाग (अ): अति लघु प्रश्न अनुभाग (ब): लघु प्रश्न अनुभाग (स): दीर्घ उत्तरीय प्रश्न	60

टिप्पणियाँ / सुझाव:

नोट:

1. सैद्धांतिकव्याख्यानकेसाथचर्चाएं, केसस्टडीज़ (अवश्यहीभारतीयपरिप्रेक्ष्यमें), प्रस्तुतिकरणएवंउद्योगआधारितअसाइनमेंटशामिलकिएजानेचाहिए।
2. यूजीसी-केयरसूचीबद्धअद्यतनशोधपत्रिकाओंसेसंदर्भलिएजाएं।

भाग अ - परिचय			
कार्यक्रम: 2 वर्षीय पीजी कार्यक्रम (वाणिज्य)	कक्षा: I सेमेस्टर	वर्ष: 2025	सत्र: 2025-26
विषय: उन्नत लेखांकन ट्यूटोरियल			
1	पाठ्यक्रम का कोड		
2	पाठ्यक्रम का शीर्षक	एम.कॉम इन एकाउंटिंग I सेमेस्टर	
3	पाठ्यक्रम का प्रकार : (कोर कोर्स/ डिसिप्लिन स्पेसिफिक इलेक्टिव /इलेक्टिव/जेनेरिक इलेक्टिव/बोकेशनल/.....)	कोर कोर्स	
4	पूर्वपेक्षा (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)	विद्यार्थी समस्या-समाधान, चर्चा, माध्यम से सीखना और विषय- वस्तु से जुड़ी अतिरिक्त सीख प्राप्त करेंगे।	
6	क्रेडिट मान	01	
7	कुल अंक	अधिकतम अंक: 100	न्यूनतम उत्तीर्ण अंक: 40
भाग ब - पाठ्यक्रम की विषय वस्तु			
व्याख्यान की कुल संख्या - ट्यूटोरियल - प्रायोगिक = 60 (घंटे प्रति सप्ताह) L-T-P : 15 घंटे			
ट्यूटोरियल विद्यार्थियों के समूह में आयोजित किया जाएगा, और प्रत्येक समूह में न्यूनतम 20 विद्यार्थी होंगे। पाठ्यक्रम के इस घटक में समस्याओं को हल करना, चर्चाओं के माध्यम से सीखना तथा पाठ्यक्रम की विषय वस्तु और उससे संबंधित विषयों पर आधारित सहायक शिक्षण शामिल होगा, जिसमें शिक्षक/विषय विशेषज्ञ की प्रत्यक्ष भागीदारी रहेगी।			
भाग स - अनुशंसित अध्ययन संसाधन			
पाठ्य = पुस्तकें, संदर्भ = पुस्तकें, अन्य = संसाधन			
अनुशंसित सहायक पुस्तकें = ग्रन्थ L अन्य पाठ्य संसाधन/पाठ्य सामग्री:			
अनुशंसित डिजिटल प्लेटफॉर्म/वेबलिनक:			
अनुशंसित = समकक्ष = ऑनलाइन = पाठ्यक्रम वेबसाइट, स्वयं पोर्टल के माध्यम से			
भाग द - अनुशंसित आकलन / मूल्यांकन विधियां			
अनुशंसित सतत मूल्यांकन विधियां: अधिकतम अंक: 100			
सतत व्यापक मूल्यांकन (CCE) अंक: 20, विश्वविद्यालयीन परीक्षा (UE) अंक: 60, ट्यूटोरियल आंतरिक मूल्यांकन 20 अंक			
टिप्पणियाँ / सुझाव:			
नोट:			
1. सैद्धांतिक व्याख्यान के साथ चर्चाएं, केस स्टडीज़ (अवश्य ही भारतीय परिप्रेक्ष्य में), प्रस्तुति करण एवं उद्योग आधारित असाइनमेंट शामिल किए जाने चाहिए।			
2. यूजीसी-केयर सूचीबद्ध अद्यतन शोध पत्रिकाओं से संदर्भ लिए जाएं।			

PART A: Introduction			
Program: 2 Year PG Programme in Commerce		Class: I Semester	Year: 2025
Session: 2025-26			
SUBJECT: DIRECT TAX IN INDIA			
1	Course Code	CC34	
2	Course Title	Master of Commerce in Accounting	
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)	Students will be able to: <ul style="list-style-type: none"> ○ Explain key terms and concepts related to direct tax laws and determine residential status as per the Income Tax Act. Analyze the incidence of taxation and draw parallels with ancient Indian taxation principles emphasizing fairness, equity, and ethical governance. ○ Compute the tax liability of individuals and evaluate the treatment of agricultural income under the Income Tax Act. ○ Explain the process of filing income tax returns and distinguish between different types of tax assessments. ○ Apply knowledge of advance tax payment, TDS (Tax Deducted at Source), penalties, prosecution provisions, and refund procedures. ○ Identify the roles of income tax authorities and understand procedures related to appeals, revisions, and settlement of cases. 	
6	Credit Value	(Credit) 4	
7	Total Marks	Max. Marks: 100	Min. Pass Marks: 40
PART B: Content of the Course			
Total no of Lectures – Tutorials- Practical (in hours per week): 4 Hours			
L-T-P: 60			
Unit	Topics	No. of Lectures (1 Hour Each)	
1	Basic concepts and definitions, residential status, and tax incidence, enriched with insights from Indian knowledge systems such as Kautilya's Arthashastra and Dharmashastra on just and equitable taxation.	12	
2	Computation of Tax Liabilities of Individuals.	12	

3	Assessment of Tax and Return of Income Tax, Types of Assessment.	12
4	Advance payment of Tax, Tax Deduction at source, Penalties and Prosecution, Refund of excess Payment.	12
5	Income Tax Authorities, Appeal and Revisions, Settlement of cases.	12

Note: The candidate shall be permitted to use battery operated pocket calculator that should not have more 12 digits, 6 functions and 2 memories and should be noiseless and cordless.

Keywords: Income Tax, Exemptions and Section 80, Tax Assessment, Advance Tax Payment, Income Tax Authorities

Part C-Learning Resources

Text Books, Reference Books, Other Resources

Suggested Readings:

1. Income Tax – Gupta & Ahuja, Bharat Law House, New Delhi
2. Income Tax – V.K. Singhania, Taxmann Publications, New Delhi
3. Income Tax – R.K. Jain, Kalyani Publishers, Ludhiana
4. Income Tax – S.C. Jain, S. Chand & Company Ltd., New Delhi
5. आयकर – डॉ. बी. एन. आहूजा, सुलतानचंद एंड संस, नई दिल्ली
6. आयकर – रामनिवास शर्मा, राधाकृष्ण प्रकाशन, जयपुर

Suggested web links:

http://www.ndl.gov.in/he_document/swayam_ugc_moocs/swayam_ugc_moocs/IN_SUM_IP_C_3_D_T_L_a_P_337_338?e=0|direct%20tax%20in%20india||

http://www.ndl.gov.in/he_document/dishtvo/dishtavo/D_D_I_S_F_H_T_A_V_O_B_O_C_I_T_G_A_S_C_I_C_O_I_F_H_P_C_G_C_O_C_G_C_O_I_C_O_I_347299490?e=1|clubbing%20of%20income||

http://www.ndl.gov.in/he_document/dishtvo/dishtavo/D_D_I_S_F_H_T_A_V_O_B_O_L_L_O_T_T_I_A_P_A_I_T_A_T_F_D_A_P_1735771882?e=0|income%20tax%20authorities||

Suggested equivalent online courses: through NPTEL, SWAYAM Portal

Part D-Assessment and Evaluation

Suggested Continuous Evaluation Methods:

Maximum Marks: 100

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

Internal Assessment:	Class Test	
Continuous Comprehensive Evaluation (CCE):	Assignment/ Presentation/Quiz/Group-Discussion etc.	40
	Appropriate weightage of attendance in the class	

External Assessment: University Exam Section: 60 Time: 03.00 Hours	Section(A): Very Short Questions Section (B): Short Questions Section(C): Long Questions	60
Classroom Assignment/Activity: Role-Play on a historical tax scenario inspired by Kautilya's Arthashastra or a modern tax assessment interview.		
Any remarks/ suggestions: Note: <ol style="list-style-type: none"> 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. 		




Suggested Continuous Evaluation Methods:

Maximum Marks:100

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

Any remarks/ suggestions:

Note:

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: I सेमेस्टर	वर्ष: 2025
सत्र: 2025-26			
विषय: भारत में प्रत्यक्ष कर			
1	पाठ्यक्रम का कोड	CC34	
2	पाठ्यक्रम का शीर्षक	एम.कॉम इन एकाउंटिंग I सेमेस्टर	
3	पाठ्यक्रम का प्रकार : (कोर कोर्स/डिसिप्लिन स्पेसिफिक इलेक्टिव/इलेक्टिव/जेनेरिक इलेक्टिव/वोकेशनल/.....)	कोरकोर्स	
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)	पाठ्यक्रम=की=सफलतापूर्वक=पूर्णता=के=बाद, विद्यार्थी=निम्नलिखित=में=सक्षम=होंगे: <ul style="list-style-type: none"> आयकर के मूल सिद्धांतों, परिभाषाओं, निवास स्थिति, करभार, छूट प्राप्त एवं मानी गई आय तथा धारा 80 के अंतर्गत कटौतियों को समझना। व्यक्तियों की कर देनदारी की गणना करना तथा कृषि आय के कराधान का मूल्यांकन करना। आयकर रिटर्न दाखिल करने की प्रक्रिया को समझना और कर निर्धारण के विभिन्न प्रकारों में अंतर करना। अग्रिम कर भुगतान, स्रोत पर कर कटौती (TDS), दंड और अभियोजन की धाराओं तथा अधिशेष भुगतान की वापसी की प्रक्रिया को लागू करना। आयकर अधिकारियों की भूमिका को पहचानना तथा अपील, पुनरीक्षण एवं प्रकरण निपटान की प्रक्रिया को समझना। 	
6	क्रेडिट मान	04	
7	कुल अंक	अधिकतम अंक: 100	न्यूनतम उत्तीर्ण अंक: 40
भाग ब -- पाठ्यक्रम=की=विषय=वस्तु			
व्याख्यान=की=कुल=संख्या - ट्यूटोरियल -- प्रायोगिक == E0 घंटे प्रति सप्ताह) L-T-P : 60 घंटे			
इकाई	विषय		व्याख्यानों=की=संख्या (प्रत्येक 1 घंटा)

1	बुनियादी अवधारणाएं और परिभाषा, आवासीय स्थिति, तथा कर प्रभाव, न्यायसंगत और समतापूर्ण कराधान पर कौटिल्य के अर्थशास्त्र और धर्मशास्त्र जैसी भारतीय ज्ञान प्रणालियों से प्राप्त अंतर्दृष्टि से समृद्ध।	12
2	व्यक्तियों की कर देनदारी की गणना।	12
3	आयकर का आकलन और आयकर रिटर्न, आकलन के प्रकार।	12
4	अग्रिम कर भुगतान, स्रोत पर कर कटौती (TDS), दंड और अभियोजन, अधिक भुगतान की वापसी।	12
5	आयकर प्राधिकरण, अपील और पुनरीक्षण, मामलों का निपटारा।	12

नोट: विद्यार्थी को बैटरी चालित पॉकेट कैलकुलेटर का उपयोग करने की अनुमति होगी, जोकि 12 अंकों से अधिक नहीं होना चाहिए, जिसमें 6 कार्य और 2 मेमोरी होनी चाहिए और वह शोर रहित तथा वायरलेस होना चाहिए।

सारबिंदु (कीवर्ड): आयकर, छूट और धारा 80, कर आकलन, अग्रिम कर भुगतान, आयकर प्राधिकरण

भाग==स==अनुशंसित=अध्ययन=संसाधन

पाठ्य=पुस्तकें, संदर्भ=पुस्तकें, अन्य=संसाधन

अनुशंसितसहायकपुस्तकें=Lग्रन्थLअन्यपाठ्यसंसाधन/पाठ्यसामग्री:

1. आयकर - गुप्ता और आहुजा, भारत लॉ हाउस, नई दिल्ली
2. आयकर - वी. के. सिंहानिया, टैक्समैन पब्लिकेशंस, नई दिल्ली
3. आयकर - आर. के. जैन, कल्याणी पब्लिशर्स, लुधियाना
4. आयकर - एस. सी. जैन, एस. चंद एंड कंपनी लिमिटेड, नई दिल्ली
5. आयकर - डॉ. बी. एन. आहुजा, सुलतान चंद एंड संस, नई दिल्ली
6. आयकर - रामनिवास शर्मा, राधाकृष्ण पब्लिकेशन, जयपुर

अनुशंसित=डिजिटल=प्लेटफॉर्म/वेबलैंक:

http://www.ndl.gov.in/he_document/swavam_ugc_moocs/swavam_ugc_moocs/IN_SUM_1PC_3_DTL_a_P_337_338?e=0|direct%20tax%20in%20india||

http://www.ndl.gov.in/he_document/dishtvo/dishtavo/D_DISFHTAVOBOCITGASCICOIFHPCGCOCGCOICOI347299490?e=1|clubbing%20of%20income||

http://www.ndl.gov.in/he_document/dishtvo/dishtavo/D_DISFHTAVOBOLLOTTIAPAITATFDAP1735771882?e=0|income%20tax%20authorities||

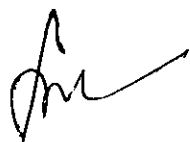
अनुशंसित=समकक्ष=ऑनलाइन=पाठ्यक्रम=एनपीटीईएल स्वयं पोर्टल के माध्यम से

भाग==द==अनुशंसितआकलन/=मूल्यांकन=विधियां

अनुशंसित मतत मूल्यांकन विधियां: अधिकतम अंक: 100

मतत व्यापक मूल्यांकन (CCE) अंक: 40, विश्वविद्यालयीन परीक्षा (UE) अंक: 60,

आंतरिक मूल्यांकन: सतत व्यापक मूल्यांकन (CCE):	क्लास टेस्ट असाइनमेंट/ प्रस्तुतीकरण (प्रेजेंटेशन) कक्षामें उपस्थितिकामूल्यांकन	40
आकलन : विश्वविद्यालयीन परीक्षा: समय- 03.00 घंटे	अनुभाग (अ): अति लघु प्रश्न अनुभाग (ब): लघु प्रश्न अनुभाग (स): दीर्घ उत्तरीय प्रश्न	60
कक्षा असाइनमेंट / गतिविधि: कौटिल्य के अर्थशास्त्र से प्रेरित ऐतिहासिक कर परिदृश्य पर रोले-प्ले या आधुनिक कर निर्धारण साक्षात्कार ।		
टिप्पणियाँ / सुझाव:		
नोट:		
<ol style="list-style-type: none"> सैद्धांतिक व्याख्यान के साथ चर्चाएं, केस स्टडीज़ (अवश्यही भारतीय परिप्रेक्ष्य में), प्रस्तुतिकरण एवं उद्योग आधारित असाइनमेंट शामिल किए जाने चाहिए। यूजीसी-केयर सूचीबद्ध अद्यतन शोध पत्रिकाओं से संदर्भ लिए जाएं। 		




सैद्धांतिक व्याख्यान के साथ चर्चाएं, केस स्टडीज़ (अवश्य ही भारतीय परिप्रेक्ष्य में), प्रस्तुतिकरण एवं उद्योग आधारित असाइनमेंट शामिल किए जाने चाहिए।
यूजीसी-केयर सूची बद्ध अद्यतन शोध पत्रिकाओं से संदर्भ लिए जाएं।

