

# Syllabus

2<sup>nd</sup> Semester

Integrated M.COM

Semester-2

Course code	Course Title	Course ID	L	T	P	Credits	TE	TI	PE	PT	Total
<b>Discipline Specific Course (DSC)</b>											
242MCDSC1	Cost Accounting	242/COMI/DS/201	4	0	0	4	70	30	-	-	100
242MCDSC2	Business Organization (BL)	242/COMI/DS/202	4	0	0	4	70	30	-	-	100
<b>MIC/Vocational Courses (VOC)</b>											
242MCVOC3	To be selected from the pool	242/COMI/VC/203	4	0	0	4	70	30	-	-	100
<b>Multidisciplinary Course</b>											
242MCMDC4	To be selected from the pool	242/COMI/MC/204	3	0	0	3	50	25	-	-	75
<b>Ability Enhancement Course(AEC)</b>											
242MCAEC5	To be selected from the pool	242/COMI/AE/205	2	0	0	2	35	15	-	-	50
<b>Skill Enhancement Course (SEC)</b>											
242MCSEC6	To be selected from the pool	242/COMI/SE/206	0	0	6	3	50	25			75
<b>Value Addition Course (VAC)</b>											
242MCVAC7	To be selected from the pool	242/COMI/VA/207	2	0	0	2	35	15	-	--	50
<b>Total Credits</b>						<b>22</b>	<b>Total Marks</b>				<b>550</b>

**After successfully completing 1st Year, Under Graduate Certificate in Business Commerce (UGCC-44 Credits) will be awarded to the students.**

\*BL stands for Blended Learning

\*\*Each student is required to pass MOOC available on SWAYAM portal or any other online educational platform of repute of 3 credits (Option will be given by the Course Coordinator). The student is required to submit the passing certificate of the same to the department. The Evaluation of MOOC Courses will be 50% certificate earned and 50% for External viva

**\* If any candidate wishes to leave the programme after one year, they must notify the department one month before the final exams. They are also required to submit an internship report and complete the 4-credit internship certificate.**

NEP and Learning Outcomes Based Curriculum  
Framework (LOCF)

For

MASTER OF COMMERCE (Integrated)  
PROGRAMME

(To be effective from the Academic Session 2024-25)



Department of Commerce  
Gurugram University, Gurugram

(A State Govt. University Established Under Haryana Act 17 of 2017)

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## Table of Contents

S. No.	Particulars	Page No.
1	Background	3
2	Programme Outcomes	4
3	Programme Specific Outcomes	5
4	Qualification descriptors	6
5	Scheme of Programme	7-21
6	Course Outcomes and Mapping Matrix:	22
7	Instructions for the Examiner	23
8	Syllabus	24-182

## **1. Background**

The objective of Introducing M.COM integrated, 5 year Degree programme is to provide a conducive environment that holistically engages students through an all- encompassing knowledge impartation after completing 10+2 level examination. The programme provides students with a comprehensive understanding of the fundamentals of business management and the opportunity to pursue the chosen areas of specialization. The programme is designed to enable and empower students to acquire knowledge, skills and abilities to further analyse and synthesize the contemporary realities pertaining to the domain of business. The design and delivery of this integrated program is innovative and unique. It will equip students with the knowledge and skills necessary to compete successfully for challenging positions in industry, government, non-profit organizations and civil services. This programme will widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce. This programme will help to create excellent managers and also instill the spirit of entrepreneurship so that the students evolve into leaders and wealth creators in the years to come. The M.COM integrated programme at Gurugram University being one of the rigorous programmes in the country is designed to prepare students with a global management perspective through a unique pedagogy of learning and interaction among peers in a modular format. The Innovative Activities like live projects, field assignments and simulation games will form an integral part of the programme. Project work, Business Internship and Team-Consulting Assignment will help to achieve holistic learning and also provide for a comprehensive understanding of the contemporary business environment. This will develop the ability to engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Business along with creating the capability to examine the results and apply them to various problems appearing in different branches of Commerce and Business.

## **2. Programme Outcomes**

On completing M.COM integrated (5Year) Programme, the students shall be able to realise following programme outcomes

<b>PO's</b>	<b>Description</b>
PO-1	Apply knowledge of Commerce theories and practices to solve business problems.
PO-2	Foster Analytical and critical thinking abilities for data-based decision making.
PO-3	Ability to promote Sustainable and Value based business practices for enhancing leadership activities
PO-4	Ability to understand, analyze and communicate global, economic, legal, and ethical aspects of business.
PO-5	Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.
PO-6	Ability to Cultivate Technological Proficiency for Digital Transformation
PO-7	Ability to Enhance Interpersonal and Communication Skills for Diverse Workplaces

### 3. Programme Specific Outcomes

The M.Com (Integrated) program is spread over 10 semesters, leading to a post graduate degree in M.Com. It is an integrated program specially designed for 10 + 2 students, who wish to develop managerial skills. The course is tailor made to suit the needs of industry and entrepreneurship. On completing M.Com (Integrated) Programme, the students shall be able to realize the following specific outcomes:

PSO1	<b>Management Proficiency:</b> To inculcate in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to analyze, comprehend and evaluate the current economic/business scenario of the country and the world at large.
PSO2	<b>Team Leadership&amp; Innovation:</b> Our aim is to empower students to convert theoretical and conceptual knowledge into practical problem-solving approaches through critical thinking. They will develop the skills to lead innovation initiatives within organizations by employing creative problem-solving techniques, nurturing an innovative culture, and efficiently managing resources to fuel business growth, gain competitive advantage, and create positive societal impact.

#### **4. Qualification Descriptors**

M.COM integrated course is a 5 year undergraduate + postgraduate commerce program offered by Gurugram University to pursue M.COM Integrated after 12th Class. It is aimed at teaching commerce and developing management skills from both undergraduate as well as postgraduate levels.

Name of Subject: <b>Cost Accounting</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>242MCDSCI</b>	Time Allowed: 3 Hrs
Credits 4	MCC/Vocational Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question. The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcome:- After completing the course students will be able to:**

CO 1: Demonstrate understanding Fundamental cost accounting concepts including cost classification

CO 2: Apply cost accounting techniques to analyze and solve real world business problems

CO 3: Analyze cost data to make informed decisions about pricing, product-mix and relevant techniques.

CO 4: Evaluate costs associated with long term contracts, ensuring profitability

#### **COURSE CONTENTS:**

Unit 1: Cost Accounting: Meaning, nature, scope and limitations; Concept of cost-Elements of Cost and classification, Types of costing. Costing for Material-Purchase Procedure, Stores Control and Pricing of Material Issues inventory control techniques. Material Losses.	10 Lectures
Unit 2: Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans. Overheads: Meaning, Classification, Allocation, Apportionment and Absorption of overheads.	10 Lectures
Unit 3: Machine Hour Rate Methods, Unit or Output Costing Costing, Determination of Tender Price.	10 Lectures
Unit 4: Contract Costing, Job and Batch Costing, Reconciliation of cost and Financial Accounts.	10 Lectures

#### **SUGGESTED READINGS:**

1. Maheshwari S.N.& Mittal S.N. Cost Accounting Shree Mahavir Book Depot, Delhi.
2. Jain S.P.& Narang K.L Cost Accounting-Principles & Practice Kalyani publishers
3. Sexena & Vashisth, Cost accounting
4. Aggrawal, M.L. Cost Accounting, Sahitya Bhawan Publications Agra.
5. Gupta S.P. Cost Accounting, VK Global Publications Pvt. Ltd. Delhi

**Instructions for Internal Examiner:** The internal assessment should be spread evenly throughout the semester and must include at least 3 independent components including a mid-term exam. Below are the suggested components for 30 marks. A teacher has a choice to change these components as per the need except for the mid-

term exam. All the questions of mid-term Exams need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.

S. No.	Course Assessment Components	Marks/Weightage (%)
1	Assessment 1: Class Participation(CP) And Individual Assessment	10
2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP) / Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
	<b>Total Marks (IA+EE)</b>	<b>100</b>

#### Mapping Matrix of Course:242MCVOC3

#### CO-PO & CO-PSO Matrix for the Course 242MCVOC3: Cost Accounting

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
CO1	3	3	2	3	3	3	3	3	3
CO2	2	1	2	1	2	2	2	3	2
CO3	1	2	1	2	2	1	2	3	3
CO4	2	1	1	2	2	1	2	2	2
Average	2	1.75	1.5	2	2.25	1.75	2.25	2.75	2.5

Name of Subject: <b>BUSINESS ORGANISATION</b>	Maximum Theory Marks: 100 (70+ 30)
Course Code: <b>242MCDSC2</b>	Time Allowed: 3 Hrs
Credits 4	Discipline Specific Course

**Instructions for Paper Setter:** The question paper shall be divided into two sections. **Section 'A'** shall comprise seven short answer type questions from the whole of the syllabus carrying two marks each, which shall be compulsory. The answer to each question should not exceed 100 words normally. **Section 'B'** shall comprise 8 questions (2 questions from each unit). **All the questions need to be mapped with Course Outcomes (COs) and need to be specified in the question paper against each question.** The students will be required to attempt four questions by selecting one question from each unit. All questions will carry equal marks.

**Course Outcomes: - After completing the course students will be able to:**

CO1. Understand business activities, objectives, and environmental interface.

CO2. Apply business setup processes including networking, franchising, and e-commerce with creativity.

CO3. Analyze operational and financial aspects of businesses for effective decision-making.

CO4. Evaluate marketing, pricing, distribution, and HR strategies ethically and responsibly.

#### **COURSE CONTENTS:**

Unit 1: Business – concept, nature and spectrum of business activities, business system, business environment interface, business objectives	10 Lectures
Unit 2: Entrepreneurship – concept and nature; Networking marketing, Franchising, Business Process Outsourcing, E-commerce and Mcommerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan.	10 Lectures
Unit 3: Functional aspects of business – I operations – business size and location decisions, plant layout, mass production and mass customization, productivity, quality control (b) Finance – money and banking, financial management and securities markets, risk management and insurance	10 Lectures
Unit 4: Functional aspects of business -II Marketing – marketing and consumer behaviour. Product and pricing decisions, Distribution and promotional decisions (d) Finance: Money and banking, financial management and securities markets, risk management and insurance (e) human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation).	10 Lectures

#### **Suggested Readings:**

1. Griffin, Ricky W: Organizational Behaviour, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: Organizational Behavior. 2. south western college Publishing, Ohio.
3. Vasishth, Neeru, Business Organisation, Taxmann, New Delhi
4. Talloo, Thelma J., Business Organisational and Management, TMH, New Delhi

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S. No.	Course Assessment Components	Marks/Weightage (%)
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2	Assessment 2: Mid-Term Exam (MTE)	10
3	Assessment 3: Case Analysis / Presentation (CAP)/ Group Project (GP)/ Role Play / Live Projects/ Simulation / Worksheet Assessment	10
	Internal Assessment (IA) (1+2+3)	30 (30%)
	End-Term Examination (EE)	70 (70%)
<b>Total Marks (IA+EE)</b>		<b>100</b>

#### Mapping Matrix of Course:241MCDSC2

#### CO-PO & CO-PSO Matrix for the Course 241MCDSC2: Business Organisation

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2
<b>CO1</b>	3	0	2	3	2	2	1	1	2
<b>CO2</b>	2	3	1	1	2	3	1	1	2
<b>CO3</b>	1	1	3	2	1	2	3	1	2
<b>CO4</b>	1	2	1	3	3	1	2	1	2
<b>Average</b>	1.75	1.50	1.75	2.25	2.00	2.00	1.75	1.00	2.00