Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

Approved by Government of Tamil Nadu and Accredited by NAAC with 'A++' Grade (3rd Cycle-3.64 CGPA)

Dr. N.G.P. – Kalapatti Road, Coimbatore-641048, Tamil Nadu, India

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REGULATIONS 2026-27 for Post Graduate Programme

(Outcome Based Education model with Choice Based Credit System)

M.Com. Degree

(For the students admitted during the academic year 2026-27)

Programme: M. Com.

Eligibility

A candidate who has passed any UG Degree is eligible B.Com. or B.Com. with any specialization (Branch) shall be given preference, as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, course to such conditions as may be prescribed there to are permitted to appear and qualify for the **Master of Commerce Degree Examination** of this College after a programme of study of two academic years.

Programme Educational Objectives

The Curriculum is designed to attain the following learning goals which students shall accomplish by the time of their graduation:

1. To occupy the leading positions in the field of Commerce and Management related sectors.
2. To sparkle as professionals with cerebral associations and governing capacities in Accounting, Banking, Insurance and Taxation.
3. To unfold the challenges being versatile in managing life skills, finance and human resources in order to contribute to the national economy.

PROGRAMME OUTCOMES

On the successful completion of the program, the following are the expected outcomes.

PO Number	PO Statement
PO1	To incorporate core ideas from accounting and management to solve real world business problems.
PO2	To Share financial information and business reports clearly with stake holders
PO3	To Use analytical tools to understand business trends and make better decisions.
PO4	To follow ethics in managing people, money, tax and research.
PO5	To Act as certified consultants and professionals.

Guidelines for Programmes offering Part I& Part II for Two Semesters

Part	Subjects	No. of Papers	Credit	Semester No.
III	Core (Credits 2,3,4)	14	(14 x 4) = 56	I to IV
	Core Practical (Credits 2,3)	03	6	I to III
	Extra Departmental Course (EDC)	1	4	II
	Discipline Specific Elective (DSE)	4	16	I to IV
	Project	1	8	IV
	Industrial Training	1	2	III
TOTAL CREDITS			**92**	

PG CURRICULUM

PROGRAMME NAME – M.Com.

AY 2026 - 2027

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
First Semester												
26IBP1CA	Core – I	Strategic Fit Analysis	4	2	-	6	72	3	25	75	100	4
26COP1CA	Core – II	Managerial Economics	5	-	-	5	60	3	25	75	100	4
26CRP1CB	Core – III	Advanced Corporate Accounting	5	1	-	6	72	3	25	75	100	4
26COP1CP	Core Practical – I	Digital Finance - I	-	-	4	4	48	3	40	60	100	2
26COP1CB	Core –IV	Business Environment and International Business	4	1	-	5	60	3	25	75	100	4
26COP1DA	DSE - I	Consumer Behaviour	4	-	-	4	48	3	25	75	100	4
26COP1DB		Insurance Management										
26CMP1DB		Global Financial Management										
Total			**22**	**4**	**4**	**30**	**360**	-	-	-	**600**	**22**

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Second Semester												
26CMP2CA	Core –V	Business Finance	4	2	-	6	72	3	25	75	100	4
26COP2CA	Core– VI	Direct Tax	5	1	-	6	72	3	25	75	100	4
26COP2CB	Core –VII	Organizational Behavior	5	-	-	5	60	3	25	75	100	4
26COP2CP	Core Practical- II	Digital Finance - II	-	-	4	4	48	3	40	60	100	2
26DAP2EA	EDC	Business Analytics	5	-	-	5	60	3	25	75	100	4
26IBP2DB		Digital Marketing										
26COP2DA	DSE - II	Risk Management	4	-	-	4	48	3	25	75	100	4
26CMP2DB		Behavioral Finance										
		Total	**23**	3	4	**30**	**360**	-	-	-	**600**	**22**

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Third Semester												
26COP3CA	Core – VIII	Business Research Methods	5	-	-	5	60	3	25	75	100	4
26CMP3CA	Core – IX	Strategic Cost Accounting	5	1	-	6	72	3	25	75	100	4
26CMP3CB	Core – X	Marketing Management	4	2	-	6	72	3	25	75	100	4
26CRP3CD	Core – XI	Indirect Tax	5	-	-	5	60	3	25	75	100	4
26COP3CP	Core Practical - III	Statistical Tools for Research	-	-	4	4	48	3	40	60	100	2
26COP3CT	IT	Internship	-	-	-	-	-	3	40	60	100	2
26COP3DA	DSE - III	Services Marketing	4	-	-	4	48	3	25	75	100	4
26COP3DB		Insurance Operations										
26CMP3DC		Financial Derivatives										
		Total	**23**	**3**	**4**	**30**	**360**	**-**	**-**	**-**	**700**	**24**

Course Code	Course Category	Course Name	L	T	P	Duration		Exam (h)	Max Marks			Credits
						Week	Total		CIA	ESE	Total	
Fourth Semester												
26CMP4CA	Core –XII	Accounting for Management	5	-	-	5	60	3	25	75	100	4
26COP4CA	Core -XIII	Security Analysis and Portfolio Management	4	-	-	4	48	3	25	75	100	4
26CRP4CB	Core –XIV	Labour Codes	5	-	-	5	60	3	25	75	100	4
26COP4CV	Core – XV	Project and Viva - Voce	-	-	12	12	144		80	120	200	8
26COP4DA		International Marketing										
26COP4DB	DSE - IV	Claims Management	4	-	-	4	48	3	25	75	100	4
26CMP4DB		Fintech Services										
		Total	**18**	**-**	**12**	**30**	**360**	**-**	**-**	**-**	**600**	**24**
											2500	**92**

***Total Credits does not exceed 92 credits**

DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during Semesters I&IV

Semester I (Elective I)
List of Elective Courses

S.No.	Course Code	Name of the Course
1	26COP1DA	Consumer Behaviour
2	26COP1DB	Insurance Management
3	26CMP1DB	Global Financial Management

Semester II (Elective II)
List of Elective Courses

S.No.	Course Code	Name of the Course
1	26IBP2DB	Digital Marketing
2	26COP2DA	Risk Management
3	26CMP2DB	Behavioral Finance

Semester III (Elective III)
List of Elective Courses

S. No.	Course Code	Name of the Course
1	26COP3DA	Services Marketing
2	26COP3DB	Insurance Operations
3	26CMP3DC	Financial Derivatives

Semester IV (Elective IV)
List of Elective Courses

S. No.	Course Code	Name of the Course
1	26COP4DA	International Marketing
2	26COP4DB	Claims Management
3	26CMP4DB	Fintech Services

EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

Semester III

S.No.	Course	Course Name
1	26COPSSA	Innovation and IPR
2	26COPSSB	Corporate Governance

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BoS Chairman/HoD
Department of Commerce
Dr. N. G. P. Arts and Science College
Coimbatore - 641 048

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APPROVED
BoS - 21st 31/04/26 | AC - | GB -

Semester – I CORE: STRATEGIC FIT ANALYSIS							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26IBP1CA	STRATEGIC FIT ANALYSIS	CORE	48	24	-	4

Preamble	This course has been designed for students to learn and understand • the strategic fit analysis focuses on aligning an organization's internal capabilities with external environmental conditions. • the conceptual components for the strategic management process. • the resource utilization, improved performance, and long-term growth.
Prerequisite	Knowledge on strategic management

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept and importance of Strategic Fit Analysis in organizations.	K2
CO2	Examine market trends and competitive dynamics affecting business strategies.	K3
CO3	Explain various tools and techniques of strategic fit analysis.	K4
CO4	Analyze the application of agile strategy in modern business operations.	K5
CO5	Create a strategy that uses feedback and continuous alignment to achieve organizational objectives	K6

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	S	S
CO4	M	S	M	S	M
CO5	M	S	S	S	S

26IBP1CA	STRATEGIC FIT ANALYSIS

Syllabus

Unit	Content	Hrs	Resources
I	**Introduction to Strategic Management & Strategic Fit** Meaning of strategy - Definition of strategic management - levels of strategic management process - Meaning and Importance of strategic fit- Evolution of strategic thinking- Strategic fit in a dynamic business environment- Vision, Mission, objectives and quality policy- Strategic levels. Case Study on Strategic Levels.	15	Text Book & E-Resources
II	**Internal and External Environment Analysis** Organizational resources and capabilities - Core competencies - Value chain analysis - Organizational culture and structure - Environmental appraisal: Purpose and nature of external analysis –GAP analysis- PESTLE analysis – Porter's five force analysis- Market trends and competitive dynamics- Stakeholder analysis. Case Study on Value Chain Analysis.	15	Text Book & E-Resources
III	**Tools and Techniques for Strategic Fit Analysis** BCG approach –SWOC analysis – TOWS matrix – Balanced scorecard – VRIO Framework - Henry mintzberg's model of strategy development –Abell's model of business - McKinsey 7S model. Case Study on BCG approach.	15	Text Book & E-Resources
IV	**Strategies for Globalization and Strategic Edge** Diversification - Mergers and acquisition - Turnaround management – Turnkey contracts - strategic edge: Business process reengineering, lean six sigma- Contemporary strategic issues, Strategies for internet economy. Agile strategy in business operations, Sustainability and ESG strategies, AI and Machine learning in strategic decision-making Case Study on Mergers and acquisition.	15	Text Book
V	**Strategic Implementation, Measuring and Evaluating Strategic Fit.** Strategy implementation: Organization and strategy implementation - Establishing profit centers by business, product or service - Leadership and behavioral challenges- Key performance indicators (KPIs)- Strategic control Systems- Feedback and continuous alignment Case Study on Leadership and behavioral challenges	12	Text Book
	Total	72	

	Note: Case studies related to the above topics to be discussed examined externally. (Section D: Compulsory question for case studies.)

Text book	1.	Srinivasan. R, 2025, "Strategic Management", 7th Edition, PHI Learning Pvt. Ltd, New Delhi.
	2.	Robert M. Grant,2023," Contemporary Strategy Analysis ",11th Edition, wiley, USA.
Reference Books	1.	Fred David, Forest David, Meredith David, 2023, " Strategic Management Concept",18th Edition, Pearson Education Service, London.
	2.	Subba Rao. P, 2025," Business Policy and Strategic Management",2nd Edition, Himalaya Publishing House, Bengaluru.
	3.	K.Aswathappa, 2024,"Business Environment for Strategic Management", 2nd Edition, Himalaya Publishing House, Bengaluru.
	4.	C.N Sontakki, Neeti Gupta, Anuj Gupta, 2017, "Strategic Management", 3rd Edition, Kalyani Publishers, Bengaluru.

Journal and Magazines	Strategic Management | IJSM-JOURNAL)
E-Resources and Website	https://onlinecourses.nptel.ac.in/noc24_mg112/preview?

Learning Method	Chalk and Talk/Assignment/Seminar/ Group Discussion/Case Study

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations

Semester – I CORE: MANAGERIAL ECONOMICS							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	**26COP1CA**	**MANAGERIAL ECONOMICS**	**CORE**	**60**	**-**	**-**	**4**

Preamble	This course has been designed for students to learn and understand • the importance and role of managerial economist. • demand, production, cost and determination of price. • the macro-economic factors and take business decisions.
Prerequisite	Basic knowledge on micro and macroeconomics, business understanding and awareness on real-world economy.

Course Outcomes (Cos)		
CO Number	**Course Outcomes (COs) Statement**	**Bloom's Taxonomy Knowledge Level**
CO1	Apply managerial economic principles for business decision-making.	K3
CO2	Analyze and forecast demand.	K4
CO3	Estimate cost and production functions for efficient operations.	K6
CO4	Assess pricing strategies under different market structures.	K4
CO5	Interpret macroeconomic indicators for business decisions.	K5

Mapping with Program Outcomes:					
Cos / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	M	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

26COP1CA	MANAGERIAL ECONOMICS

Syllabus

Unit	Content	Hrs	Resources
I	**Managerial Economics** Nature and Scope of Managerial Economics – Managerial Economics in Relation with other Disciplines – Goals of Corporate Enterprises – Decision Making in Business – Roles and Responsibilities of a Managerial Economist – Value of Enterprise. Case study on Goals of Corporate Enterprises.	9	Text Book/ e- Resource
II	**Demand Analysis and Forecasting** Demand Function – determinants – Estimation of demand function using regression – Price elasticity and types – Calculation of price elasticity - Overseas Demand Analysis - Demand Forecasting – Application of trend projection method in forecasting. Case study on Elasticity of Demand.	11	Text Book/ e- Resource
III	**Cost and production** Cost Concepts – Calculation of AC and MC from cost function – Break-Even-Point Analysis and its application – Production Function and estimation of Production Function by Cobb-Douglas and Returns to scale. Case study on BEP.	12	Text Book/ e-Resource Article
IV	**Price Analysis** Pricing under perfect competition, monopoly, monopolistic and oligopoly - Pricing Policies – public sector pricing: Break-even pricing, average cost, marginal cost and profit pricing and peak-load pricing - Indian Knowledge System: Role of Panyadhyaksha in fixing prices. Case study on pricing of oligopoly firms.	14	Text Book/ e-Resource
V	**Macro-economic Accounting** National Income: concepts – National income accounting – challenges - Role of Artificial Intelligence in improving National Income Accounting – Inflation and types – measuring inflation rate – Balance of Payments: components – surplus and deficit - balancing deficit in BoP. Case study on trends in inflation rate	14	e-Resource
	Total	**60**	

	Note: Case Studies related to the above topics to be discussed. Examined externally. The course carries 60% theory and 40% calculation (Section D: Compulsory question for case studies.) **Problem areas:** **Unit 1** 1. Identifying a hypothetical company, analyse Enterprise Value at a particular time.

Unit 2

2. Take 5 observations on price and quantity demanded, estimate linear demand function using regression formula
3. Given the change in price and quantity data, find the type of elasticity using arc elasticity formula
4. Take a company's sales (in units) for 5 years. Using the trend projection method (least squares), estimate the trend equation and forecast sales for the 6th year

Unit 3

5. Given a firm's total cost function, calculate AC, MC and both cost at a given output.
6. While a firm's selling price per unit, variable cost per unit and fixed cost is given, find break-even point in physical units and break-even point in sales value (in ₹)
7. Given the units of labour, capital and output, estimate Cobb–Douglas production function and returns to scale

Unit 4

8. At a given fixed cost, variable cost and output, find break-even and average cost pricing
9. Given a firm's cost function, find marginal cost pricing at a particular output
10. When a firm's FC, VC, desired profit and output is given, find price per unit under profit pricing
11. When a firm applies peak-load pricing with a certain percentage markup on cost, find the price during off-peak and peak period

Unit 5

12. Based on a given data, find GDP at Market Price (expenditure method) and GNI
13. Using Consumer Price Index of a country for 2 years, calculate inflation rate and state the type of inflation
14. Based on a current account and capital account data of a country in a particular year, find the balance of payments

Text book	1.	Sundharam K.P.L. & Sundharam E.L, 2024,"Business Economics", Sultan Chand and Sons, New Delhi.
	2.	Damodar N Gujarati & Dawn C. Porter 2024, "Basic Econometrics, The McGraw-Hill Series Economics, New York.
Reference Books	1.	Maheswari, Maheswari and Sinha, 2025, "Business Economics", SPD Books International Pvt.Ltd, New Delhi.
	2.	A Koutsoyiannis, 2023, "Theory of Econometrics", Palgrave Macmillan, New York
	3.	Aryamala.T, 2013, "Business Economics", Vijay Nicole Imprints Pvt. Ltd, Chennai.
	4.	Manab Adhikary, 2010, "Business Economics", Second Edition, Excel Books, New Delhi.

Journal and Magazines	Economic & Political Weekly, https://www.epw.in/
E-Resources and Website	http://rguir.inflibnet.ac.in/bitstream/123456789/16820/1/9781978962514.PDF

Learning Method	Lecture with PPT, Case study, Seminar, Flexitime Open Book Test & Flip Chart Presentation

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development/ Innovations

Semester – I CORE: ADVANCED CORPORATE ACCOUNTING							
Semester	Course Code	Course Name	Category	L	T	P	Credits
I	26CRP1CB	ADVANCED CORPORATE ACCOUNTING	CORE	60	12	-	4

Preamble	This course has been designed for students to learn and understand • Provides comprehensive knowledge of corporate accounting concepts, statutory requirements, and accounting standards. • Develops competence in accounting for share capital, debentures, amalgamation, reconstruction, and preparation of consolidated financial statements of companies. • Enhances understanding of specialized accounts such as company liquidation along with emerging accounting practices.
Prerequisite	Fundamental knowledge of financial and Corporate accounting

Course Outcomes (Cos)		
CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Elucidates corporate accounting framework, preparation and presentation of financial statements and applicability of accounting standards.	K3
CO2	Applies accounting treatment for share capital and debentures and employee stock options.	K3
CO3	Analyze accounting procedures for amalgamation, absorption, internal and external reconstruction of companies.	K4
CO4	Prepares consolidated financial statements of holding companies.	K5
CO5	Design and formulate structured procedures for company liquidation and preparation of liquidator's final accounts.	K6

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

26CRP1CB	CORE: ADVANCED CORPORATE ACCOUNTING

Syllabus

Unit	Content	Hrs	Resources
I	**Introduction to Corporate Accounting** Records of accounts to be maintained by a company - Preparation and Presentation of Financial Statements - Schedule III of the Companies Act, 2013 - Disclosure Requirement - True and Fair View of Financial Statements - XBRL Accounting Standards (AS): Applicability & Interpretation - Scope and Compliance - International Financial Reporting Standards - Overview of AS - AS vs. Ind - AS vs. IFRS. Case Study: IFRS	14	Text Book
II	**Accounting for Share Capital** Issue of Shares - Forfeiture and Reissue of Shares - Accounting Treatment of Premium - Buy-back of Shares - Redemption and Conversion - Capital Redemption Reserve - Bonus Shares - Rights Issue - ESOPs - ESPS - Sweat Equity Shares and Underwriting - Book Building. Accounting for Debentures: Accounting Treatment - Debenture Redemption Reserve - Redemption of Debentures and Conversion of Debentures into Shares. Related Aspects of Company Accounts: Accounting for ESOP - Buy-back - Equity Shares with differential rights - Underwriting and Debentures Case Study: ESOP	15	Text Book
III	**Amalgamation, Absorption and Reconstruction** Amalgamation and Absorption - Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities – Methods of accounting for Amalgamation - Reconstruction - Internal Reconstruction – Reduction of share capital - External Reconstruction - Inter-company holdings. Case study: External Reconstruction.	15	Text Book
IV	**Consolidated Balance Sheet as Per AS 21** Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill - Capital Reserve - Minority Interest - Unrealized Profit - Capital and Revenue Profits - Mutual Owings - Bonus Share and Treatment of Dividend - Inter Company Owings. Case study: Holding companies.	14	Text Book
V	**Liquidation of Companies** Liquidation of Companies: Modes of Winding up – Statement of Affairs - Deficiency Account or Surplus Account - Liquidator & Final Statement of Account. Case study on Liquidation of Companies.	14	Text Book
	Total	**72**	

Note: Distribution of Marks Problems 80% and Theory 20%. Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)

Text book	1.	The Institute of Company Secretaries of India (ICSI), 2025, "Corporate Accounting and Financial Management", Latest Edition, The Institute of Company Secretaries of India, New Delhi.
	2.	Wilson. M, 2024, "Advanced Corporate Accounting", [Revised Edition], SciTech Publications India Pvt Ltd, Chennai.
Reference Books	1.	Shukla. M .C, Grewal. T. S and Gupta. S. C, 2023, "Advanced Accounts",18th Edition, Volume II, S. Chand and Company Ltd., New Delhi.
	2.	Gupta R. L. and Radhasamy, 2025,"Advanced Accountancy", Volume I and II, Sultan Chand and Sons, New Delhi.
	3.	Jain. S. P. and Narang. K. L, 2024, "Advanced Accountancy", Volume I and II, Kalyani Publishers, New Delhi.
	4.	Reddy T.S. and Murthy. A, 2025, "Corporate Accounting", Margham Publications, Chennai.

Journal and Magazines	1. Journal of Accounting and Finance, Volume 24, No 1, 2024 Latest Issues. 2. Journal of Corporate Accounting and Finance, Latest Issues, Wiley Publications. 3. Accounting Today Magazine - Latest Edition (2024/2025), Accounting Today Publications.
E-Resources and Website	1. https://www.accountingtoday.com/magazine/accounting-today-april-2024 https://www.accountingtoday.com/magazine/accounting-today-april-2024 2. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22710 3. https://onlinelibrary.wiley.com/doi/full/10.1002/jcaf.22371 4. http://www3.interscience.wiley.com/journal/60500170/home

Learning Method	Chalk and Talk Method, Assignment, Seminar, PPT and Article Discussion

Focus of the Course	Entrepreneurial development, Skill development and employability.

Semester – I CORE PRACTICAL - I: DIGITAL FINANCE-I							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	26COP1CP	DIGITAL FINANCE-I	CORE	-	-	48	2

Preamble	This course has been designed for students to learn and understand • data transformation, modelling, and visualization using Power BI. • the usage of Power Query and DAX functions • the creation of interactive dashboards, reports, and financial analysis models using graphical representations.
Prerequisite	-

Course Outcomes (Cos)		
CO Number	**Course Outcomes (COs) Statement**	**Bloom's Taxonomy Knowledge Level**
CO1	Apply accounting knowledge using Power BI tools.	K5
CO2	Develop data visualization techniques for effective financial communication and reporting	K6
CO3	Analyse financial data to support decision-making in finance and business environments.	K3
CO4	Interpret financial reports relevant to banking, insurance, and related sectors using analytical tools.	K2
CO5	Develop data-driven insights and dashboards to support entrepreneurial and business growth decisions.	K6

Mapping with Program Outcomes:					
Cos / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	M	S	M	M
CO2	M	S	S	M	M
CO3	M	S	M	S	M
CO4	S	M	M	S	M
CO5	M	S	S	M	S

26COP1CP | DIGITIAL FINANCE - I

S. No	List of Programs
1	Enter financial data in Excel, apply conditional formatting, and perform data filtering.
2	Use logical and statistical functions (IF, AND, OR, COUNT, AVERAGE, etc.) for data analysis.
3	Perform data lookup using VLOOKUP, HLOOKUP, and XLOOKUP functions.
4	Create Pivot Tables and charts for financial data analysis and reporting.
5	Perform What-if Analysis and forecasting using Excel tools and graphs.
6	Prepare financial statements (Trading Account, Profit & Loss Account, Balance Sheet) and calculate EMI, depreciation using financial functions.
7	Import and transform financial data using Power Query (data cleaning and mapping).
8	Create data models with relationships, including calendar tables and budget vs actual comparison.
9	Develop DAX measures for financial calculations (MoM, YoY growth, cumulative totals).
10	Perform variance analysis (Actual vs Budget) with conditional formatting.
11	Create visualizations such as Waterfall charts and interactive dashboards.
12	Design advanced reports using drill-through, parameters (scenario analysis), and smart narrative visuals.

Note: All Programmes are compulsory

Text Books	1.	**Olalekan Adeeko**,2026, *Power BI Crash Course*, BPB Publication, New Delhi
	2.	**Dr. Sini V. Pillai** ,2025, *Microsoft Power BI Essentials You Always Wanted to Know*, Vibrant Publishers, Mumbai
	3.	**Ms. Vineetha B , Dr. I. Ambika , Mrs. S. M. Karpagavalli** ,2024, *Beginning Microsoft Power BI ,Clever Fox Publishing*, India
	4.	**Dejan Sarka, Jernej Rihar, Klemen Vončina**,2023, *Advanced Analytics with Power BI and Excel*,Orange Education,India

Learning Method	Demonstration/ Hands on Experiments.

Focus of the Course	Skill Development/ Employability.

Semester – I CORE: BUSINESS ENVIRONMENT AND INTERNATIONAL BUSINESS							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	26COP1CB	BUSINESS ENVIRONMENT AND INTERNATIONAL BUSINESS	CORE	60	-	-	4

Preamble	This course has been designed for students to learn and understand • the fundamentals of international business and economic relations. • the prospects of promoting exports. • the impact of international trade.
Prerequisite	Knowledge on FOREX MARKET and international trade.

Course Outcomes (Cos)		
CO Number	**Course Outcomes (COs) Statement**	**Bloom's Taxonomy Knowledge Level**
CO1	Demonstrate the dimensions in international business environment.	K3
CO2	Identify fundamental concepts related to Globalization process.	K3
CO3	Analyse the challenges of world trading system.	K5
CO4	Examine the functioning of commodity markets and their role in international trade.	K4
CO5	Evaluate the impact of contemporary developments in international trade.	K6

Mapping with Program Outcomes:					
Cos / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	M	M	S	M
CO3	M	S	S	M	S
CO4	S	M	S	M	M
CO5	S	S	M	S	S

26COP1CB	BUSINESS ENVIRONMENT AND INTERNATIONAL BUSINESS

Syllabus

Unit	Content	Hrs	Resources
I	**Concepts and Dimensions** Concept and Elements of Business Environment – Economic environment - Political and legal Environment - Corporate Social Responsibility - International Business Environment – Nature and Importance of International Business - Difference Between Domestic and International Business. - Modes of entry in International Business - Forex Market – Cross Border Market. Case study on International Business Environment.	10	Text Book, e- Resource & Article
II	**Globalization Process** An overview – Introduction to Global Marketing - Nature and Importance - Process of International Marketing - Transition from Domestic to Transnational Marketing - International Investment - Technology Transfer. Case study on Global Marketing.	15	Text Book & e- Resource
III	**World Trading System** World Trading System -Basic principles and frame work - Top International Trading Currencies - International Commodity Agreements - Multilateral Financial Institutions - Gold system- Emerging Trends in Global Trade – Digital trade, e-commerce in international markets, Regional trade integrations - Challenges in Global Trade - Role of Technology and Innovation in Trade Facilitation Case study on World Trading.	12	Reference Book & e-Resource & Article
IV	**Legal Environment, EXIM Policy** Legal Framework - Objective of EXIM Policy, FEMA – Origin - Objective - Framework of FEMA - Commodity Market, Consumer Law - Settlement of International Trade Disputes- CBOT. Case study on International Trade Disputes.	10	Text Book/ e- Resource
V	**Contemporary Developments** Contemporary developments – BRICS, SAARC, G20 - International Trade and Environment - International Business Ethics - Electronic Commerce – Global banking trends - Instruments of Trade Policy. Case study on International Trade Policy.	13	e- Resource
	Total	60	

	Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)

Text book	1.	Sumati, Varma.2024, "Fundamentals of International Business", Fifth Edition, Pearson, Bengaluru
	2.	Aswathappa K, 2020, "International Business", Seventh Edition, Tata McGraw Hill Publishing Co. Ltd., Chennai.
Reference Books	1.	Nag. A. 2023. "International Business: Concept, Analysis and Strategy", First Edition, Atlantic Publishers and Distributors Pvt Ltd., Delhi.
	2.	Wild John. J, L. Wild Kenneth, 2023. Tenth Edition. "International Business: The Challenges of Globalization", Pearson Education Publication, Bengaluru.
	3.	Charles W L Hill, G Tomas M Hult, 2023, Thirteenth Edition. "International Business - Competing in the Global Marketplace ". McGraw Hill Publishers, Chennai.
	4.	Francis Cherunilam, 2025. Thirty two Revised Edition "Business Environment", Himalaya Publishing House, New Delhi.

Journal and Magazines	The Anatomy of the Rise and Demise of the World Trading System, by Michael j. Trebilcock , Cambridge University Press, 2022.
E-Resources and Website	https://mu.ac.in/wp-content/uploads/2023/02/International-Business.pdf

Learning Method	Lecture method using PPT, Group learning, Article discussion.

Focus of the Course	Business development, Skill development, employability.

Semester – I DSE : CONSUMER BEHAVIOUR							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	**26COP1DA**	**CONSUMER BEHAVIOUR**	**DSE**	**48**	-	-	**4**

Preamble	This course has been designed for students to learn and understand • the concept of consumer buying behaviour. • the theories of motivation and perception as applied in consumer behaviour. • the process of consumer decision making.
Prerequisite	Knowledge on basic consumer behaviour, decision making process.

Course Outcomes (Cos)

CO Number	Course Outcomes (COs) Statement	Bloom's Taxonomy Knowledge Level
CO1	Understand the concept of consumer behaviour and decision-making process.	K2
CO2	Know about marketing implications on consumer behavioural decision.	K3
CO3	Analyse psychographic factors of buying behaviour.	K5
CO4	Examine consumer strategy towards store choice and shopping behaviour.	K6
CO5	Sketch out the Global consumer behaviour.	K4

Mapping with Program Outcomes:

Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	M
CO5	S	S	M	M	S

26COP1DA	CONSUMER BEHAVIOUR

Syllabus

Unit	Content	Hrs	Resources
I	**Consumer Behaviour** Theories of consumer behaviour - Consumer Behaviour and Marketing Action - An overview - Consumer involvement - Decision-making processes - Purchase behaviour and Marketing implications - Consumer behaviour models. Case study on Purchase Behaviour.	10	Text Book e-Resource & Article
II	**Buying Behaviour** Personality - Psycho-analytical Neo-Freudian and social approaches to personality, understanding consumer diversity, Brand personality, Self and self-image. Psychological and Sociological influence on consumer decision making, imaginary risk, digital consumer behaviour - Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations. Case study on influencing factors of buying behviour.	10	Text Book e- Resource
III	**Consumer Attitude** Attitude formation & change - Tricomponent and structural models of attitudes, sources of attitude formation, strategies of attitude change, cognitive dissonance, attribution, self-perception theories, Foot in the door phenomenon. Groups - types, Celebrities, Family, Socialization of family members, Function of family, Family decision-making and consumption - related roles, Family life cycle. Case study on consumer attitude.	8	Text Book e-Resource & Article
IV	**Strategic Implementation** Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty – Consumerism - Consumer rights and Marketers' responsibilities. Case study on store choice strategy.	10	Text Book e- Resource
V	**Consumer buying habits** The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches - Issues of privacy and ethics. Case study on buying habits.	10	e- Resource
	Total	**48**	

Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)

Text book	1.	Leon G Shiffman, 2022, Consumer Behaviour, Pearson Education, New Delhi.
	2.	David L. Mothersbaugh, 2022, Consumer Behaviour: Building Marketing Strategy (Indian Edition), McGraw Hill Education, New Delhi.
Reference Books	1.	David L Mothersbaugh, 2024, Consumer Behaviour: Building Marketing Strategy Special Indian Edition Mc Graw Hill, New Delhi.
	2.	Sarmistha Sarma, 2022, Consumer Behaviour, Wiley India, New Delhi.
	3.	Sangeetha Sahney, 2018, Consumer Behaviour, Oxford University Press Publishing House, New Delhi.
	4.	Joseph Wisenblit, S. Ramesh Kumar, Reprint 2022, Consumer Behaviour, Pearson, New Delhi.

Journal and Magazines	Academic Journal - Journal of Consumer Research - https://academic.oup.com/jcr International Journal - Journal of Consumer Behaviour (Wiley) - https://onlinelibrary.wiley.com/journal/14791838
E-Resources and Website	https://www.slideshare.net/prashantmehta(PDF) Consumer Attitude towards Online Shopping (researchgate.net)

Learning Method	Lecture method using PPT, Group learning, Article discussion.

Focus of the Course	Entrepreneurial development / Skill development/employability.

Semester – I DSE: INSURANCE MANAGEMENT							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	**26COP1DB**	**INSURANCE MANAGEMENT**	**DSE**	**48**	**-**	**-**	**4**

Preamble	This course has been designed for students to learn and understand • the fundamentals of insurance, risk, and risk management principles. • the structure and functioning of insurance policies, contracts, and the role of intermediaries in the insurance industry. • the application of actuarial concepts, regulatory framework (IRDA), and emerging trends influencing the insurance and risk management sector.
Prerequisite	Knowledge on banking and financial services.

Course Outcomes (Cos)		
CO Number	**Course Outcomes (COs) Statement**	**Bloom's Taxonomy Knowledge Level**
CO1	Explain the fundamental concepts of insurance including risk, perils, principles, and need for insurance.	K2
CO2	Identify various types of insurance policies and understand their features, conditions, and claim procedures.	K2
CO3	Interpret the nature of insurance contracts and analyze the roles of intermediaries in the insurance market.	K4
CO4	Examine actuarial concepts, premium computation, and the regulatory framework of IRDA in insurance operations.	K5
CO5	Evaluate emerging trends such as InsurTech, microinsurance, and global practices in insurance and risk management.	K6

Mapping with Program Outcomes:					
Cos / POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	M	S
CO4	S	M	S	S	S
CO5	S	S	M	S	S

26COP1DB | INSURANCE MANAGEMENT

Syllabus

Unit	Content	Hrs	Resources
I	**Conceptual Framework** Concept - Perils and Risks, Classification of Risks - Need for Insurance - Nature and Working of Insurance, Types, Importance - Role of Insurance - Fundamental Principles of Insurance - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure - Moral Hazards. **Case study** on Principles of Insurance.	8	Text Book, e- Resource & Article
II	**Insurance Policies** Nature of Life Insurance – Life Insurance Policies – Annuities – Group Policies – Master Policy -Contract First Premium–Renewal–Mode of Premium Payment–Limited Period Payment and Single Premium – Lapse & Revival – Paid Up Policy – Deferment Period – Nomination & Assignment of Policy – Bonus-Surrender Value, General Insurance–Concept and Need, Features– Fire Policy – Marine Insurance – Motor Vehicle and Third-Party Insurance – Health & Mediclaim. **Case study** on Claim of Insurance Policies.	10	Text Book & e- Resource
III	**Insurance Contract** Nature of Insurance Contract – Features of Insurance Contract –Types of Insurance – Concept of Intermediaries – Market Players and their Roles – Agents, Brokers, and Surveyors & Loss Assessors – Health Third Party Administrators – Certification of Insurance Professionals, Training Organizations. **Case study** on Insurance Contract.	10	Reference Book
IV	**Actuarial Concepts and Applications in Insurance & IRDA** **Actuarial Concepts:** Actuarial science: meaning, scope, and importance in insurance and risk management – Role and functions of an actuary – Basic actuarial principles. Control of Malpractices, Negligence Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. **IRDA:** Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999. Licensing, Audit & Supervision, Investments, Amalgamation and Transfer, Grievance Redressal, Ombudsman. **Case study** on Regulatory Environment.	10	Text Book/ e- Resource
V	**Emerging Trends in Insurance and Risk Management** Digital transformation in insurance (InsurTech) - Microinsurance and inclusive insurance – Bancassurance – Insurance marketing and distribution channels – Customer relationship management in insurance – Ethical issues in insurance – Global insurance practices – Recent developments and reforms in the Indian insurance sector. **Case study** on Digital transformation in insurance.	10	e- Resource
	Total	48	

	Note: Case Studies related to the above topics to be discussed. Examined externally. (Section D: Compulsory question for case studies.)

Text book	1.	Mishra M. N Mishra S.B, 2022, "Insurance principles and practice", Twenty second Edition, Sultan Chand and Sons, New Delhi.
	2.	Gupta P.K,2026, "Essentials of Insurance Risk and Management", Second Edition, Himalaya Publishing House, New Delhi
Reference Books	1.	Agarwal O.P. 2017, "Banking and Insurance Management", Fourth revised Edition, Himalaya Publishing House, New Delhi.
	2.	C. Arthur Williams Jr., Smith M. L., Young P. C., 2018, *"Risk Management and Insurance"*, Twelfth Edition, McGraw Hill Education, New York.
	3.	George E. Rejda, McNamara M., 2021, *"Principles of Risk Management and Insurance"*, Thirteenth Edition, Pearson Education.
	4.	Periasamy P., 2023, *"Principles and Practice of Insurance"*, Latest Edition, Himalaya Publishing House, Mumbai.

Journal and Magazines	Insurance Regulatory and Development Authority of India (IRDAI), Latest Issues, *"IRDAI Journal"*.
E-Resources and Website	IRDAI, https://www.irdai.gov.in, Insurance Institute of India, https://www.insuranceinstituteofindia.com

Learning Method	Lecture method using PPT, Group learning, Article discussion, Case Study.

Focus of the Course	Skill development, Employability.

Semester – I DSE: GLOBAL FINANCIAL MANAGEMENT							
Semester	**Course Code**	**Course Name**	**Category**	**L**	**T**	**P**	**Credits**
I	**26CMP1DB**	**GLOBAL FINANCIAL MANAGEMENT**	**DSE**	**48**	**-**	**-**	**4**

Preamble	This course has been designed for students to learn and understand • the financial terms and components in business • the concept and principles of Globalisation • about the various international financial markets
Prerequisite	Knowledge on basic Financial Management

Course Outcomes (Cos)		
CO Number	**Course Outcomes (COs) Statement**	**Bloom's Taxonomy Knowledge Level**
CO1	Understand the theoretical framework of Global financial management	K2
CO2	Outline the balance of payment in the world and cryto transactions	K2
CO3	Analyze the international Financial Markets and floating rates	K4
CO4	Investigate the currency risk and Exposure	K4
CO5	Evaluate the Foreign Direct investment and its effect	K5

Mapping with Program Outcomes:					
Cos / POs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	M	S
CO2	S	S	S	S	M
CO3	S	M	M	S	M
CO4	M	S	M	M	M
CO5	S	S	S	M	S

26CMP1DB | GLOBAL FINANCIAL MANAGEMENT

Syllabus

Unit	Content	Hrs	Resources
I	**Introduction to Globalisation** Meaning and Scope of Global Financial Management - Globalisation- Implications of Globalisation – Goals of International Financial Management - Scope of International Finance – International Monetary System – Bimetallism – Gold Standard – Bretton Woods System – Floating Exchange Rate Regime – European Monetary System – IMF – WTO – GATT. Case Study on International Monetary System	10	Text Book
II	**Balance of Payments** Introduction-Meaning of Balance of Payments – The Current Account – The Capital Account – Significance - Balance of Payments in the World – Balance of Payments Account of India- Digital Economy and BOP- Crypto transactions in BOP Accounting -Sustainable and Green Finance. Case Study on Balance of Payments	9	Text Book
III	**International Financial Markets** International Financial Markets – Sources of International Funds – Multilateral Development Banks – Governments/ Governmental Agencies – International Banks – Security Markets Instruments of International Financial Markets– International Equities – GDRs – ADRs - International Money Market and Bond Market Instruments – Euro Bonds – Repos – Euro Commercial Paper – Medium Term Notes – Floating Rate Notes – Loan Syndicates – Euro Deposits – Euro Issues in India. Case Study on International Financial Markets	10	Text Book and Reference Book
IV	**Currency Risk and Exposure** Currency Risk and Exposure – Types of Currency Risk – Management of Currency Risk – Concept and Measurement of Transaction Exposure - Techniques of Transaction Exposure Management – Translation Exposure – Methods – Transaction Exposure Vs. Translation Exposure – Exchange Risk Management -Operating Exposure – Measuring and Managing Operating Exposure. Case Study on Currency Risk	10	Text Book
V	**Foreign Direct Investment (FDI)** Introduction-Meaning of Foreign Direct Investment (FDI) – Forms of FDIs – FDI in World – Purpose of Overseas Investment – Benefits to the Host Countries – Effects of FDI – Political Risk -Impact of Geopolitical Tensions on FDI . Case Study on Foreign Direct Investment	9	Text Book
	Total	48	

Note:	Case Studies related to the above topics to be discussed. Examined externally (Section D: Compulsory question)

Text book	1.	Joseph Anbarasu, 2021, "Global Financial Management", First Edition, Ane Books Pvt Limited, Delhi.
	2.	Kevin S, 2020, "Fundamentals of International Financial Management", First Edition ,PHI Publications, Delhi.
Reference Books	1.	Alan C. Shapiro Paul Hanouna Jayanta Seal, 2023 "International Financial Management" Eleventh Edition, An Indian Adaptation.
	2.	Jeff Madura, 2020 "International Financial Management", Fifteenth Edition Cengage ,MindTap learning, Delhi.
	3.	Dr. Ravi Kumar Sharma & Raj Kumar Singh, 2021 "Global Financial Management" , First Edition ,Thakur Publications, Hyderabad.
	4.	Dr.Rupesh Roshan Singh, 2019, "International Financial Management" Excel books Private Ltd, New Delhi.

Journal and Magazines	International Financial Management and Economics
E-Resources and Website	https://www.drnishikantjha.com/booksCollection/, https://ddceutkal.ac.in/Downloads/UG_SLM/

Learning Method	PPT/ Chalk and Talk/Assignment/Seminar/ Group Discussion /Case Study

Focus of the Course	Skill Development/ Employability/ Entrepreneurial Development

BoS Chairman/HoD
Department of Commerce
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Dr.N.G.P. Arts and Science College		
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