



SAVITRIBAI PHULE PUNE UNIVERSITY
FACULTY OF COMMERCE AND MANAGEMENT
(COMMERCE)

National Education Policy-2020
Structure and Syllabus
(For Colleges affiliated to Savitribai Phule Pune University)
Master of Commerce (M.Com. Sem-I)
(2025 Pattern)

Major Subject: Financial Technology (FinTech)

w.e.f. June-2026
(Academic Year 2026-2027)

Preamble:

As per the guidelines of the National Education Policy - 2020, Higher Education System is required to focus on consistent growth and development of learners, which help them to face global challenges with required competence and a mind-set full of human values and integrity.

Savitribai Phule Pune University has revamped its two year Post Graduate Degree Program, Master of Commerce (M.Com.) to inculcate holistic approach through a well-designed syllabus, to achieve the multidisciplinary approach as envisioned by the NEP- 2020.

Keeping in view the requirements of global trade, commerce and industry, the level of the M. Com Program has been elevated by integrating theory, practical, on the job training through extensive internship programme, research and community-oriented courses.

The programme will empower learners to accept professional challenges in a more effective and efficient manner. Learners will further develop an ability to make appropriate decisions based on skills and knowledge inculcated through the curriculum.

Program Objectives:

1. To train and equip learners of post graduate program to understand and accept the challenges of corporate world and to withstand them through the study of analysis of advanced commercial and business methods and processes.
2. To develop independent logical thinking and facilitate personality development.
3. To acquaint learners with significance of research in business.
4. To impart skills regarding methods of data collection and their interpretations.
5. To develop communication and analytical skills among learners.
6. To make learners industry ready.
7. To impart required knowledge to help them to provide new insights for the better work culture in the corporate world.
8. To help learners to imbibe correct values through capacity building and implement them through on the job training.

Program Outcomes:

1. Demonstrate an understanding of advanced commercial and business methods and processes, enabling learners to tackle and overcome challenges in the corporate world effectively.
2. Exhibit independent and logical thinking skills, leading to enhanced personality development and the ability to approach complex business situations with a critical mindset.
3. Recognize the significance of research in the business domain and apply research methodologies to address industry-specific problems and opportunities.
4. Acquire proficiency in various methods of data collection and interpretation, enabling learners to make informed decisions based on data-driven insights.
5. Enhance communication and analytical skills, fostering effective collaboration and problem-solving in professional settings.
6. Develop industry-ready competencies, preparing learners to thrive in the dynamic corporate environment.

7. Acquire essential knowledge to provide new insights and contribute to the promotion of a better work culture within corporate organizations.
8. Embrace and uphold correct values through capacity building and on-the-job training, reflecting ethical conduct and responsible business practices throughout their careers.

**Illustrative Credit distribution structure for Two Years/ One Year PG
(M.A./M.Sc./M.Com.) and Ph. D. Programme**

Year (2 Yr PG)	Level	Sem. (2 Yr)	Major		RM	OJT / FP	RP	Cum. Cr.	Degree
			Mandatory	Electives					
I	6.0	Sem I	12-14 (2*4+2*2 or 3*4+2)	4	4			20-22	PG Diploma (after 3 Yr Degree)
		Sem II	12-14 (2*4+2*2 or 3*4+2)	4		4		20-22	
		Cum. Cr. For PG Diploma		24-28	8	4	4	-	
Exit option: PG Diploma (40-44 Credits) after Three Year UG Degree									
II	6.5	Sem III	12-14 (2*4+2*2 or 3*4+2)	4			4	20-22	PG Degree After 3- Yr UG Or PG Degree after 4- Yr UG
		Sem IV	10-12 (2*4+2 or 3*4)	4			6	20-22	
		Cum. Cr. for 1 Yr PG Degree		22-26	8			10	
		Cum. Cr. for 2 Yr PG Degree		46-54	16	4	4	10	80-88
2 Years-4 Sem. PG Degree (80-88 credits) after Three Year UG Degree or 1 Year-2 Sem PG Degree (40-44 credits) after Four Year UG Degree									
	8.0		Course Work Min. 12 (3*4)			Training in Teaching / Education/ Pedagogy: 4		16 + Ph. D. Work	Ph.D. in Subject

Abbreviations: Yr.: Year; Sem.: Semester; OJT: On Job Training; Internship/ Apprenticeship; FP: Field projects; RM: Research Methodology; Research Project: RP; Cumulative Credits: Cum. Cr.

Guidelines:

- 1) **Duration:** The M.Com. Program will be of Two Years duration consisting of two part i.e. Part-I and Part-II. Each part consists of two semesters. Thus, the M.Com. Program is of Four Semesters. For each Semester, there will be 22 credits. Total credits are 88.
- 2) **Eligibility:** The student who has passed any Bachelors Degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Program.

- 3) **Course Structure:** The M.Com. Post-Graduate Program will be of two-year duration consisting of four semesters and of 88 credits as below:

Sr. No.	Semester	Total Credits
1	Semester-I	22
2	Semester-II	22
3	Semester-III	22
4	Semester-IV	22
Total Credits		88

- 4) **Exit Options:** After completion of the first two semesters (44 credits) of specified courses of those two semesters (i.e. 1st and 2nd) an exit option is provided to learners, at their specific request only, resulting in award of Post Graduate Diploma in Commerce.

5) **Examination:**

- A. A student cannot appear for semester end examination unless he/she has maintained 75% attendance during the teaching period of that course. If a student fails to maintain attendance up to 75%, at the time of filling of examination forms, an undertaking from the student should be taken stating that he/she will be allowed to appear for examination subject to fulfilment of required attendance criteria during the remaining period of teaching of the course.
- B. Each credit will be evaluated for 25 marks.
- C. Each course will have a distribution of 40:60 for CIE and SEE.
- D. To pass a course, the student has to obtain forty percent marks in the CIE and SEE separately.
- E. If a student misses CIE examination, he/she will have a second chance with the permission of the teacher concerned only. Such a second chance shall not be the right of the student; it will be the discretion of the teacher concerned to give or not to give second chance to a student to appear for internal assessment.
- F. A student cannot register for the third semester, if he/she fails to complete 50% credits of the total credits expected to be ordinarily completed within two semesters. In this case, a student can seek admission to first or second semester in order to complete the requisite number of credits and to be able to seek admission in the third semester. He or she will have to score 22 credits out of total 44 credits to be able to seek admission in the third semester.
- G. There shall be revaluation of the answer scripts of semester-end examination but not of internal assessment papers as per Ordinance No. 134 A and B.

6) **Format for CIE:**

CIE will be of 40% of the total marks for the particular course. The subject teacher needs to adopt any two of the following methods for Continuous Internal Evaluation Assessment:

- a) Written Examination
- b) Offline MCQ Test
- c) Class Room Presentations
- d) Group Discussion

- e) Assignments
- f) Oral Examination
- g) Open Book Test

7) Format for SEE (Semester-End Exam) for Theory Subjects of 4 Credits for 60 Marks:

Instructions:

1. Q. 1 and Q. 6 are compulsory
2. Students can attempt any three questions from Q. No. 2 to Q. No. 5

- | | |
|---|------------|
| Q. 1) Fill in the Blanks on all Units | = 05 marks |
| Q. 2) Descriptive Question from Unit 1 | = 15 marks |
| Q. 3) Descriptive Question from Unit 2 | = 15 marks |
| Q. 4) Descriptive Question from Unit 3 | = 15 marks |
| Q. 5) Descriptive Question from Unit 4 | = 15 marks |
| Q. 6) Write Short Notes on all units (Any 2 out of 4) | = 10 marks |

8) Format for SEE (Semester-End Exam) for Theory Subjects of 2 Credits for 30 Marks:

Instructions:

1. All questions are compulsory.

- | | |
|---|------------|
| Q. 1) Descriptive Question from Unit 1 | = 10 marks |
| Q. 2) Descriptive Question from Unit 2 | = 10 marks |
| Q. 3) Write short notes on (Any 2 out of 4) | = 10 marks |

9) Format for SEE (Semester-End Exam) for Management Accounting and Advanced Accounting Subjects of 4 Credits for 60 Marks:

Instructions:

1. Question No. 1 and 6 are compulsory.
2. Attempt any Three Questions from Question No. 2 to 5.

- | | |
|---|------------|
| Q. 1) Fill in the blanks on all Units | = 05 Marks |
| Q. 2) Descriptive question on Unit-1 | = 15 Marks |
| Q. 3) Problem on Unit-2 | = 15 Marks |
| Q. 4) Problem on Unit-3 | = 15 Marks |
| Q. 5) Problem on Unit-4 | = 15 Marks |
| Q. 6) Short Notes on all Units (Any 2 out of 4) | = 10 Marks |

10) Format for SEE (Semester-End Exam) for Introduction to Income Tax Act, 2025 Subject of 4 Credits for 60 Marks:

Instructions:

- 1) Question No. 1 and 8 are compulsory.
- 2) Attempt any 3 questions from Question No. 2 to Question No. 7.

Q. 1) Fill in the blanks on all Units	= 05 Marks
Q. 2) Theory question on Unit-1	= 15 Marks
Q. 3) Numerical Problem on Unit-2	= 15 Marks
Q. 4) Numerical Problem on Unit-3	= 15 Marks
Q. 5) Numerical Problem on Unit-4	= 15 Marks
Q. 6) Numerical Problem on Unit-5	= 15 Marks
Q. 7) Theory Question on Unit-6	= 15 Marks
Q. 8) Short Notes on all Units (Any 2 out of 4)	= 10 Marks

11) Format for SEE (Semester-End Exam) for Income Tax Administration Subject of 2 Credits for 30 Marks:

Instructions:

1. Attempt any 3 questions from Question No. 1 to 4.

Q. 1: Theory question on Unit-1	= 10 Marks
Q. 2: Theory question on Unit-2	= 10 Marks
Q. 3: Theory question on Unit-3	= 10 Marks
Q. 4: Short Notes on all Units (Any 2 out of 3)	= 10 Marks

12) Format for SEE (Semester-End Exam) for Costs for Decision-Making and Activity Based Costing Subjects of 2 Credits for 30 Marks:

Instructions:

1. Attempt any three questions from Question No. 1 to 4.

Q. 1) Descriptive question on Unit-1	= 10 Marks
Q. 2) Descriptive question on Unit-2	= 10 Marks
Q. 3) Problem	= 10 Marks
Q. 4) Short Notes on all Units (Any 2 out of 4)	= 10 Marks

13) Format for SEE (Semester End Exam) for Costing Techniques and Responsibility Accounting and Advanced Cost Accounting and Cost System Subjects of 4 Credits for 60 Marks:

Instructions:

1. Question No. 1 and 6 are compulsory.

2. Attempt any three questions from Question No. 2 to 5.

Q. 1) Fill in the blanks on all Units	= 05 Marks
Q. 2) Descriptive question	= 15 Marks
Q. 3) Problem	= 15 Marks
Q. 4) Problem	= 15 Marks
Q. 5) Problem	= 15 Marks
Q. 6) Short Notes on all Units (Any 2 out of 4)	= 10 Marks

SAVITRIBAI PHULE PUNE UNIVERSITY, PUNE
FACULTY OF COMMERCE & MANAGEMENT (COMMERCE)
Structure and Subject Codes for M.Com. Part-1, Sem-I as per NEP-2020

SEMESTER-I

Sr. No.	Course Code	Title of Course/Subject	Credits	Name of BOS	No. of Lectures in a Week per Clock Hours	With Effect From Academic Year
Major Mandatory (Compulsory)						
1	MA501MJ	Management Accounting	4	Accountancy	4	2025-2026
2	IE502MJ	Industrial Economics	4	Business Economics	4	2025-2026
	OR					
	BS503MJ	Business Statistics	4	Statistics and Computer Application	4	2025-2026
	OR					
	QA504MJ	Quantitative Applications	4	Statistics and Computer Application	4	2025-2026
Research Methodology (Compulsory)						
3	RM529MJ	Research Methodology	4	Business Practices	4	2025-2026
FinTech						
Major Mandatory						
4	FFT530MJ	Foundations of FinTech and Digital Economy	4	Accountancy	4	2026-2027
5	DPS531MJ	Digital Payment Systems and UPI Ecosystem	2	Accountancy	2	2026-2027
Major Elective						
6	FDA532MJP	Financial Data Analytics using Excel and Power BI	4	Accountancy	8	2026-2027
Total Credits			22			

Restructured Syllabus (2025 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com. Sem-I

Title of the Course: Management Accounting (Compulsory)

With Effect From Academic Year 2025-2026

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
M.Com.	MA501MJ	Major Mandatory	4	4

Course Objectives:

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. Equip the students with the knowledge and skills of concepts, techniques of management accounting.
3. Enhance skills of students regarding managerial decision-making.
4. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision-making in the business corporates.

Unit	Title and Contents	No. of Lectures
1	Introduction to Management Accounting (Theory): 1.1 Introduction of Management Accounting 1.2 Limitations of Financial Accounting 1.3 Meaning, definition and evolution of Management Accounting 1.4 Scope and functions of Management Accounting 1.5 Distinguish between Financial Accounting and Management Accounting 1.6 Distinguish between Cost Accounting and Management Accounting 1.7 Advantages and Limitations of Management Accounting 1.8 Study and analysis of Case Studies: 1.8.1 Parle G Case: History of Parle G and Success of the Century 1.8.2 Ford Accounts Payable Case: Business Process Reengineering	15
2	Application of Marginal Costing Technique: 2.1 Introduction of Marginal Costing 2.2 Comparison among Marginal Costing, Absorption Costing and Differential Costing 2.3 Features and Assumptions of Marginal Costing 2.4 Key Terms: Marginal Cost, Contribution, Profit-Volume Ratio, Break Even Point (BEP), Angle of Incidence, Margin of Safety, Cost-Volume-Profit Analysis 2.5 Advantages and Limitations of Marginal Costing 2.6 Break Even Analysis, Assumptions of Break Even Analysis, Break	15

	Even Chart 2.7 Cost Volume Profit Analysis and its utility 2.8 Key factors / Limiting factors (Material, Labour, Plant Capacity, Sales) 2.9 Numerical Problems on various Key Terms of Marginal Costing, BEP, Cost-Volume-Profit Analysis and Key Factors	
3	Budget and Budgetary Control: 3.1 Introduction and Meaning of Budget, Forecast, Budgeting and Budgetary Control 3.2 Features of Budget 3.3 Objectives of Budgetary Control 3.4 Advantages and Limitation of Budgetary Control 3.5 Installation of Budgetary Control System 3.6 Classification of Budgets (According to Time, Function and Flexibility) 3.7 Zero Base Budgeting: Meaning, Process, Advantages and Limitations 3.8 Numerical problems on Flexible Budget and Functional Budgets	15
4	Pricing Decisions: 4.1 Concept of Pricing 4.2 Objectives of Pricing 4.3 Types of Pricing 4.4 Factors affecting Pricing of Product 4.5 Methods of Product Pricing: Cost-Based Pricing (Marginal Cost/ Variable Cost, Full Cost), Penetration Pricing, Skimming Pricing, Special Order Pricing, Return on Investment (ROI) Pricing 4.6 Numerical Problems on Marginal Cost / Variable Cost, Full Cost, Special Order Pricing only	15

Course Outcomes: After completion of the course, students will be able to:

1. Remember the importance of management accounting and functions of Management Accounting.
2. Understand various decision-making techniques of marginal costing and its application in modern business.
3. Evaluate product pricing decision-making.
4. Analyse the various budgets independently.

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business Units
- Group Discussion
- YouTube Lectures developed by MHRD & UGC
- Case Study / Case Problems

Internship for Students if any:
List of Recommended Books and Study Materials
1) Management Accounting- Text, Problems and Cases, M.Y. Khan & P.K. Jain, Tata McGraw Hill Education Private Limited, New Delhi 2) Management Accounting, R.S.N. Pillai and Bagawati, S. Chand Publication, New Delhi 3) Advanced Management Accounting, Jawahar Lal, S. Chand Publication, New Delhi 4) Accounting for Management, N. P. Srinivas & M. Shaktivel Murugan, S. Chand Publication, New Delhi 5) Management Accounting, M.A. Sahaf, S. Chand Publication, New Delhi 6) Fundamental of Financial Management, Amit Singhal, S. Chand Publication, New Delhi 7) Management Accounting, Dr. S. K. Paul, New Century Book Agency (P) Ltd. 8) Accounting for Management, Dr. Suneel K. Maheshwari, CA Shard Maheshwari, Vikas Publishing House Pvt. Ltd. 9) Management Accounting and Financial Control, Dr. S.N. Maheshwari, Sultan Chand and Sons, New Delhi 10) Accounting for Management, S. Ramanathan, Oxford University Press, New Delhi 11) Advanced Cost and Management Accounting, V. K. Saxena & C. D. Vashist, Sultan Chand and Sons, New Delhi. 12) Cost and Management Accounting, Inamdar S.M., Everest Publishing House. 13) Study Materials of ICAI, ICSI, ICMA 14) Journal of Chartered Accountants, Journal of Cost and Management Accountants and Journal of Company Secretary
Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head
Internal Assessment (40 Marks)
External Assessment (60 Marks)

Restructured Syllabus (2025 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com. Sem-I

Title of the Course: Industrial Economics

With Effect From Academic Year 2025-2026

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
M.Com.	IE502MJ	Major Mandatory	4	4

Course Objectives:

- 1) To help the learners to understand the concepts of industrial economics.
- 2) To help the learners to acquire knowledge about the recent changes in industrial finance, measures to correct industrial imbalance.
- 3) To enable the students to identify the location of industries and the concepts associated therewith.
- 4) To make the learners aware of the industrial profile of Maharashtra.
- 5) To enable the students to apply and interpret the concepts of industrial economics.

Unit	Title and Contents	No. of Lectures
1	Introduction to Industrial Economics: 1. Meaning, Nature and Scope of Industrial Economics 2. Need and Significance of Industrial Economics 3. Concept of Productivity and Efficiency 4. Concept of Composition and Growth - Structural Transformation of Public Sector Industries and Private Sector Industries 5. Classification of Industries after 1991 6. Role of Agro Industries after 1991 7. Changing Role of Public Sector and Private Sector Industries and their Problems. 8. Industrial Combinations- Causes, Mergers, Amalgamation and Acquisition	15
2	Industrial Location and Regional Development: 1. Factors Affecting Location of Industries 2. Theories of Industrial Location: a) Alfred Weber's Theory b) Sergeant Florence Theory c) Matrix Theory of Industrial Location 3. Industrial Imbalance: a) Need for Balanced Regional Development b) Causes of Industrial Imbalance c) Measures for Solving Industrial Imbalance	15

	4. Hirschman Theory of Unbalanced Growth 5. Regional Industrial Imbalance in India: a) Extent of Regional Industrial Imbalance b) Government Policy for Balanced Regional Industrial Development.	
3	Industrial Finance and Policy: 3.1 Sources of Industrial Finance 3.2 Types of Internal Sources of Finance 3.3 Types of External Sources of Finance 3.4 Institutional Finance: Role and Contribution of IDBI, SFCs, SIDBI, NABARD and EXIM Bank 3.5 Foreign Capital: 3.5.1 Institutional Foreign Capital: International Development Agency (IDA), International Financial Corporation (IFC), Asian Development Bank (ADB), BRICS Bank 3.5.2 External Commercial Borrowings: American Depositary Receipt (ADR), Global Depositary Receipt (GDR) 3.6 Recent Trends in Financing Large Scale Industries 3.7 Recent Trends in Financing MSMEs (MUDRA, Startup Loan, Crowd Funding)	15
4	Major Industries in Maharashtra: Working, Problems and Progress: 4.1 Pharmaceutical Industries 4.2 Petrochemical and Chemical Industries 4.3 Electronics Industries 4.4 Software Industries 4.5 Cooperative Industries 4.6 Agro Based and Forest Industries 4.7 Food Processing Industries 4.8 Construction Industries	15

Course Outcomes: After completion of the course, students will be able to:

- 1) Acquaint with the concepts of industrial economics
- 2) Get exposed to recent changes in industrial finance, measures to correct industrial imbalance etc.
- 3) Identify the location of industries and the concepts associated therewith
- 4) Aware of the industrial profile of Maharashtra
- 5) Develop an ability to apply and interpret the concepts of industrial economics.

Teaching Methodology: • Class Room Lectures. • Guest Lectures of Professionals, Industry Experts etc. • Teaching with the help of ICT tools • Visits to various Professionals Units, Companies and Business Units • Group Discussion • YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any:
List of Recommended Books and Study Materials
1. Ahluwalia. I. J. (1985), Industrial Growth in India, Oxford University Press, New Delhi. 2. Barthwal. R. R. (2021), Industrial Economics (4th Edition), Wiley Eastern Ltd., New Delhi. 3. Cherunilam. F. (1994), Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai. 4. Mishra M. (2022), Industrial Economics, Kunal Book, New Delhi 5. Desai. B. (1991), Industrial Economy in India, (3rd Edition), Himalayan Publishing House, Mumbai. 6. Divine, P.J. and R.M. Jones et al. (1976), An Introduction to Industrial Economics, George Allen and Unwin Ltd., London. 7. Kar S. and et. al. (2015), Industrial and Labour Economics, Springer India 8. Mani N (2022), Industrial Economics, New Century Publications, New Delhi 9. Singh A. K. and Kanaujiya K. S. (2022), Rural Industrialization: Challenges and Opportunities, Kunal Book, New Delhi 10. Rajesh Kumar R (2021) Industrial Economics and Foreign Trade, Jyothis Publishers, Ernakulam, Kerala 11. Sabade B.R (2009), Industrial Development of Maharashtra, Mahratta Chamber of Commerce and Industries, Pune 12. Industrial Maharashtra: Facts, Figures and Opportunities, (2007), Maharashtra Economic Development Council, Maharashtra, Mumbai 13. Mungekar B. (2003), The Economy of Maharashtra- Changing Structure and Emerging Issues, Dr. Ambedkar Institute of Social and Economic Change, Mumbai 14. Mahajan D. J. (2017), Industrial Economy: A Macro Study of Maharashtra, Indian Books and Periodicals, New Delhi 15. Vishwanathan R. (2016), Industrial Finance, Laxmi Publication, Chennai 16. Khan M. Y. (1982), Industrial Finance, Tata McGraw Hill Publication, Mumbai
Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head
Internal Assessment (40 Marks)
External Assessment (60 Marks)

Restructured Syllabus (2025 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com. Sem-I

Title of the Course: Business Statistics

With Effect From Academic Year 2025-2026

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
M.Com.	BS503MJ	Major Mandatory	4	4

Course Objectives:

1. To make students understand the concept of Sampling and Data collection.
2. To make students understand the role of statistics in business.
3. To make students understand the applicability of various statistical tools and tests.
4. To teach the utility / Practical use of Business Statistics.

Unit	Title and Contents	No. of Lectures
1	Sampling and Non-Sampling: 1.1 Types of Sampling with example 1.2 Difference between Sampling and Non-Sampling 1.3 Errors in Sampling with an Examples 1.4 Steps for Minimizing Errors 1.5 Non – Sampling Errors: Definition and examples 1.6 Types of Non – Sampling Errors with an examples 1.7 Sampling Distribution	15
2	Parametric and Non-Parametric Tests: 2.1 T – Test and its examples 2.2 2 – Sample T – Test and its examples 2.3 Difference between T – Test and 2 – Sample T – Test 2.4] Chi – Square Test and its example 2.4 Limitations of Chi – Square Test 2.5 F – Test and Analysis of Variance (ANOVA)	15
3	Index Number: 3.1 Definition and types of index numbers 3.2 Problems in constructions of Index Numbers 3.3 Uses of Index Numbers 3.4 Methods of Constructing Index Numbers 3.5 Applications of Index Numbers	15
4	Applications of Microsoft Excel to Business Statistics: 4.1 Finding Mean, Mode and Median of given data 4.2 Finding of Variance, Standard Deviation of given data 4.3 Drawing Pie chart, Bar diagram using Excel	15

	4.4 Drawing 3 – D maps using Excel 4.5 Chi – Square Test using Excel 4.6 Statistical Testing using Excel	
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Course Outcomes: After completion of the course, students will be able to:

1. Understand the difference between Sampling and Non – Sampling.
2. Apply various statistical tools to fit the data.
3. Use index numbers to formulate price policies.
4. Understand maximum concepts of Business Statistics and give applications of it.

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business Units
- Group Discussion
- YouTube Lectures developed by MHRD & UGC
- Case Study / Case Problems

Internship for Students if any:

List of Recommended Books and Study Materials

1. Statistics for Business and Economics: by Hooda R.P (Publisher – Vikas Publishing, New Delhi)
2. Statistics for Management: by Richard I. Levin and David S. Rubin (Publisher – Prentice Hall India)
3. Statistics: Theory, Methods and Application: by D. C. Sancheti, V. K. Kapoor (Publisher – S Chand and Sons, New Delhi)
4. Comprehensive Statistical Method – P. N. Arora, Sumeet Arora, S. Arora (Publisher – S. Chand Publishing, New Delhi)
5. Statistics using Excel Succinctly by Charles Zaiontz (Publisher – Syncfusion Technology Resource Portal)

Scheme of Examination

Passing Marks: 40% of the Total Marks for each Head

Internal Assessment (40 Marks)

External Assessment (60 Marks)

Restructured Syllabus (2025 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com. Sem-I

Title of the Course: Quantitative Applications

With Effect From Academic Year 2025-2026

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
M.Com.	QA504MJ	Major Mandatory	4	4

Course Objectives:

1. To gain the knowledge of basic statistical tools and techniques.
2. To inculcate an attitude of inquiry, logical thinking about statistical quantitative techniques among students.
3. To prepare students to understand the art of applying statistical tools and techniques.
4. To develop skills of solving real life business problems using statistical tools among students.
5. To prepare students to solve business decision problems using statistical tools and techniques.
6. To prepare students with statistical quality control techniques to monitor quality of business products.

Unit	Title and Contents	No. of Lectures
1	1.1 Introduction to Statistics and Business Analytics: 1.1.1 Basic Statistical Concepts – Statistics, Population, Census, Sample, Descriptive Statistics, Inferential Statistics, Parameter, Statistic, Variable, Measurement, Data 1.1.2 Data Measurement – Levels of data (Nominal, Ordinal, Interval and Ratio) 1.1.3 Introduction to Business Analytics – Big data, Business Analytics, Categories of Business Analytics, Data Mining, Data Visualization 1.2 Visualizing Data with Charts and Graphs: 1.2.1 Frequency Distributions – Class Midpoint, Relative Frequency, Cumulative Frequency 1.2.2 Quantitative Data Graphs – Histograms, Frequency Polygons, Frequency Curves, Ogives, Dot plots, Stem and Leaf Plots 1.2.3 Qualitative Data Graphs – Pie Charts, Bar Graphs, Pareto Charts 1.2.4 Charts and Graphs for Two Variables – Cross Tabulation, Scatter Plots 1.2.5 Visualizing Time-Series Data	15
2	Descriptive Statistics: 2.1 Measures of Central Tendency – Mode, Median, Mean, Percentile, Quartiles	15

	2.2 Measures of Variability – Range, Coefficient of Range, Interquartile range, Variance, Standard Deviation, Coefficient of Variation 2.3 Measures of Shape – Skewness, Box-and-Whisker Plots and Five-Number Summary 2.4 Business Analytics Using Descriptive Statistics	
3	Statistical Quality Control: 3.1 Introduction to Quality Control – Meaning of Quality Control, Chance and assignable Causes of variation, Uses of SQC, Total Quality Management, Six Sigma, Design for Six Sigma, Lean Manufacturing, Some Important Quality Concepts (Benchmarking, Just-in-Time Inventory Systems, Reengineering, Poka-Yoke, Value Stream Mapping, Kaizen Event, Quality and Business Analytics,) 3.2 Process Analysis – Flowcharts, Pareto Analysis, Cause-and-Effect (Fishbone) Diagrams, Control Charts, Check Sheets or Checklists, Histogram, Scatter Chart or Scatter Diagram 3.3 Control Charts – Control limits, Specification limits, Tolerance limits Process and product control, Control charts for mean, range, p-Chart, c-Chart, Interpreting Control Charts 3.4 Process Capability study, Interpretation of capability index cp and cpk	15
4	Decision Analysis: 4.1 The Decision Table and Decision-making Under Certainty – Acts/Decision Alternatives, States of nature, Decision Table/Pay off, Regret 4.2 Decision-making Under Uncertainty - Maximax Criterion, Maximin Criterion, Hurwicz Criterion, Minimax Regret, Laplace Criterion 4.3 Decision-making Under Risk – Decision Trees, Expected Opportunity Loss (EOL) Criterion, Expected Monetary Value (EMV) Criterion, Expected 4.4 Value of Perfect Information, Utility	15

Course Outcomes: After completion of the course, students will be able to:

1. Solve the quantitative problems using basic statistical tools and techniques.
2. Make business process analysis.
3. Solve Business decision problems.
4. Monitor quality of business products.
5. Prepare a business report using statistical tools and techniques.

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business Units
- Group Discussion

• YouTube Lectures developed by MHRD & UGC • Case Study / Case Problems
Internship for Students if any:
List of Recommended Books and Study Materials
1. Ken Black, Business Statistics: For Contemporary Decision Making, John Wiley & Sons, Inc. (7th Edition and 10th Edition) 2. Kanti Swaroop, P. K. Gupta and Man Mohan, Operations Research, Sultan Chand and Sons, New Delhi. 3. S. C. Gupta, Fundamentals of Statistics, Himalya Publishing, New Delhi. 4. S. P. Gupta and M. P. Gupta, Business Statistics, Sultan Chand and Sons, New Delhi. 5. S. C. Gupta and Indra Gupta, Business Statistics, Himalya Publishing, New Delhi. 6. N. D. Vohra and Hitesh Arora, Quantitative Techniques in Management, Mc-Graw Hill Education, New Delhi. 7. D. S. Hira and P. K. Gupta, Operations Research, Sultan Chand and Sons, New Delhi.
Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head
Internal Assessment (40 Marks)
External Assessment (60 Marks)

Restructured Syllabus (2025 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com. Sem-I

Title of the Course: Research Methodology (Compulsory)

With Effect From Academic Year 2025-2026

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
M.Com.	RM529MJ	Major Mandatory	4	4

Course Objectives:

1. To acquaint the students with the areas of Business Research Activities
2. To enhance capabilities of students to conduct the research in the field of business and social sciences
3. To enable students in developing the most appropriate methodology for their research studies
4. To make them familiar with the art of using different research methods and techniques

Unit	Title and Contents	No. of Lectures
1	Introduction to Business Research: 1.1 Introduction. Definition, Objectives, Significance and Types of Research 1.2 Criteria of research, Features of a Good Research, Steps in Scientific Research Process, Research Methods versus Methodology. 1.3 Ethics and Modern practices in Research: Ethical Issues in Research – Plagiarism. 1.4 Role of Computer in Research, Application of Statistical S software-Introduction to SPSS	15
2	Formulation of the Research Problem, Development of the Research Hypotheses, Research Design & Sampling 2.1 Research Problem: Defining the Research Problem, Techniques involved in Defining Research Problem 2.2 Review of Literature 2.3 Hypotheses: Meaning, Definition and Types of Hypotheses, Formulation of the Hypotheses, Methods of testing Hypothesis 2.4 Research Design: Meaning, Nature and Classification of Research Design, Need for Research Design, Phases / Steps in Research Design 2.5 Sampling: Meaning and definition of Sampling, Key terms in Sampling, Types of Sampling: Probability and Non-probability, Sampling Errors	15
3	Data Collection, Measurement and Scaling, Processing of Data: 3.1 Sources of Data Collection:	15

	3.1.1 Primary Data: Methods of Data Collection, Merits and Demerits 3.1.2 Secondary Data: Internal and External Sources of Data Collection Factors influencing choice of method of data collection 3.2 Designing of a questionnaire: Meaning, types of questionnaires, Stages in questionnaire designing, Essentials of a good questionnaire. 3.3 Measurement Scaling: Meaning and Types of Measurement Scale, Classification of Scales 3.4 Processing of Data: Editing, Coding, Classification and Tabulation. 3.5 Analysis and Interpretation of Data: Types of Analysis- Univariate, Bivariate and Multivariate Analysis of Data	
4	Research Report and Mode of Citation and Bibliography: 4.1 Research Report: Importance of Report Writing, Types of Research Reports, Structure or Layout of Research Report 4.2 Mode of Citation and Bibliography: Author, Date, System, Footnote or Endnote System, Use of Notes. Position of Notes 4.3 Citing for the first time, Subsequent Citing, List of Abbreviation used in Citation, Mode of preparing a Bibliography, Classification of Entries, Bibliography Entries compared with Footnotes, Examples of Bibliography Entries	15

Course Outcomes: After completion of the course, students will be able to:

1. Understand research process and can explore various ethical issues and modern practices in research.
2. Gain fundamental knowledge about Methods of Data Collection and formulating questionnaire. They will understand the process of Analysis and Interpretation of data.
3. Grasp knowledge on developing the most appropriate methodology for their research studies
4. Develop knowledge on how to write a research report by using different research methods and techniques.

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business Units
- Group Discussion
- YouTube Lectures developed by MHRD & UGC
- Case Study / Case Problems

Internship for Students if any:	
List of Recommended Books and Study Materials	
1)	Research Methodology - Methods and Techniques C. R. Kothari New Age International Publishers
2)	Research Methodology Dipak Kumar Bhattacharyya Excel Books
3)	Research Methodology-Methods and Techniques Anil Kumar Gupta Value Education of India
4)	Methodology and Techniques of Social Research, P. L. Bhandarkar, T. S. Wilkison and D. K. Laldas Himalaya Publishing House
5)	Business Research Methods, Donald R. Cooper and Pamela S. Schindler Tata McGraw-Hill Edition
6)	Investigating the Social World - The Process and Practice of Research Russell K. Schutt Sage Publication
7)	Business Research Methods Alan Bryman and Emma Bell Oxford University Press
Scheme of Examination	
Passing Marks: 40% of the Total Marks for each Head	
Internal Assessment (40 Marks)	
External Assessment (60 Marks)	

Restructured Syllabus (2025 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com. Sem-I

Title of the Course: Foundations of FinTech and Digital Economy

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
M.Com.	FFT530MJ	Major Mandatory	4	4

Course Objectives:

- 1) To provide a comprehensive understanding of FinTech's evolution and its role in reshaping the global economy.
- 2) To introduce the digital economy framework - platforms, APIs, data, and network effects.
- 3) To familiarise students with India's FinTech ecosystem: India Stack, UPI, and regulatory landscape.
- 4) To examine the major FinTech verticals: payments, lending, insurance, investment, and RegTech.
- 5) To develop critical awareness of opportunities and risks in digital financial services.

Unit	Title and Contents	No. of Lectures
1	FinTech: Evolution and Ecosystem: Definition and scope of FinTech; Historical phases: FinTech 1.0 to 3.0; Key drivers: smartphones, cloud, AI/ML, APIs, big data; FinTech ecosystem participants: start-ups, banks, regulators, investors, consumers; Global FinTech hubs: London, Singapore, New York, Bengaluru; India's FinTech journey: from nationalization to digital revolution.	12
2	Digital Economy Fundamentals: What is the digital economy? Platform economy and network effects; Data as a resource: structured vs unstructured; API economy: open APIs and banking-as-a-service; Digital infrastructure: cloud computing, mobile internet, IoT; Gig economy and digital labour markets; India's digital economy contribution to GDP; ONDC — Open Network for Digital Commerce.	12
3	India Stack and Digital Public Infrastructure: Aadhaar: architecture, uses, and privacy considerations; UPI: unified payments interface — ecosystem and scale; DigiLocker: digital document infrastructure; eSign and eKYC; OCEN — Open Credit Enablement Network; Account Aggregator (AA) framework; ABDM — Ayushman Bharat Digital Mission; India Stack's global influence (MOSIP, G20).	12

4	FinTech Verticals and Business Models: PayTech: digital wallets, payment gateways, cross-border remittances; LendTech: P2P lending, digital credit, BNPL; InsurTech: digital insurance, parametric products; WealthTech: robo-advisory, direct mutual funds; RegTech: automated compliance; PropTech and AgriFinTech; Comparison of FinTech vs traditional financial services business models.	12
5	Regulation, Ethics and Future of FinTech: RBI's regulatory sandbox framework; SEBI, IRDAI, and PFRDA's approach to FinTech; Digital Personal Data Protection (DPDP) Act 2023; Financial inclusion and FinTech: Jan Dhan–Aadhaar–Mobile (JAM trinity); Ethics in FinTech: algorithmic bias, data privacy, digital divide; Central Bank Digital Currency (CBDC) preview; Future trends: Embedded Finance, Web3, Generative AI in finance.	12

Course Outcomes: After completion of the course, students will be able to:

1. Explain the evolution of FinTech and its impact on the global and Indian economy.
2. Describe India's digital public infrastructure (India Stack) and its financial applications.
3. Identify and analyse major FinTech verticals and their business models.
4. Evaluate the regulatory and ethical dimensions of digital financial services.
5. Demonstrate readiness to engage with advanced FinTech courses in subsequent semesters.

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business Units
- Group Discussion
- YouTube Lectures developed by MHRD & UGC
- Case Study / Case Problems

Internship for Students if any:

List of Recommended Books and Study Materials

Books:

1. Susanne Chishti & Janos Barberis, The FinTech Book, Wiley, 2016
2. David L. Shrier & Alex Pentland, FinTech Future: The Digital DNA of Finance, Palgrave Macmillan, 2021
3. Nandan Nilekani & Viral Shah, Rebooting India, Penguin, 2015
4. RBI, Report on Currency and Finance — FinTech Edition, Reserve Bank of India, 2022
5. Bernardo Nicoletti, The Future of FinTech, Palgrave Macmillan, 2017

Online Resources:

1. RBI FinTech Department, Official RBI FinTech page — regulations, sandbox, and publications
2. India Stack, Open API ecosystem: Aadhaar, eKYC, UPI, DigiLocker documentation

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|---|
| 3. NPCI Official Site, National Payments Corporation of India — UPI, IMPS, BBPS, FASTag |
| 4. iSPIRT, India Software Product Industry Round Table — India Stack policy and advocacy |
| 5. Coursera FinTech Foundations (HKUST), Free-to-audit online specialisation covering global FinTech fundamentals |
| 6. KPMG Pulse of FinTech, Bi-annual global FinTech investment and trends report |

Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head
Internal Assessment (40 Marks)
External Assessment (60 Marks)

Restructured Syllabus (2025 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com. Sem-I

Title of the Course: Digital Payment Systems and UPI Ecosystem

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
M.Com.	DPS531MJ	Major Mandatory	2	2

Course Objectives:

1. To provide in-depth understanding of India's digital payment infrastructure.
2. To analyse the architecture, participants, and transaction flow of UPI.
3. To examine regulatory frameworks governing payment systems in India.
4. To evaluate the impact of digital payments on financial inclusion and the economy.

Unit	Title and Contents	No. of Lectures
1	Payment Systems Architecture: Evolution of payment systems in India — pre-digital to real-time; Payment system participants: issuers, acquirers, networks, processors; NEFT, RTGS, IMPS — architecture and use cases; Cheque Truncation System (CTS); Pre-paid Payment Instruments (PPIs) — wallets; Bharat QR and dynamic QR codes; BBPS — Bharat Bill Payment System.	10
2	UPI Ecosystem & Emerging Innovations: UPI architecture: PSP banks, NPCI switch, merchant banks; Transaction flow and settlement cycles (T+1); UPI 2.0: overdraft account linkage, signed intent, one-time mandate; UPI Lite for low-value offline transactions; UPI123Pay for feature phones; Credit line on UPI — RuPay credit card; Cross-border UPI: Singapore, UAE, France, Bhutan; ONDC and UPI merchant integration.	10
3	Regulation, Security & Fraud Prevention: RBI's Payment Aggregator and Payment Gateway guidelines (2020); Card tokenisation framework; Two-factor authentication and OTP security; Fraud typologies: phishing, SIM swap, vishing; Dispute resolution and chargeback mechanisms; DPDP Act and payment data localisation; PCI-DSS compliance for payment entities; Case studies of notable payment frauds and systemic lessons.	10

Course Outcomes: After completion of the course, students will be able to:

1. Describe the architecture and processing flow of major Indian payment systems.
2. Explain UPI's technical infrastructure and business ecosystem in detail.
3. Analyse the regulatory compliance requirements for digital payment entities in India.
4. Evaluate cybersecurity threats and fraud prevention mechanisms in payment systems.
5. Compare India's digital payment evolution with global models.

Teaching Methodology:

- Class Room Lectures.
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business Units
- Group Discussion
- YouTube Lectures developed by MHRD & UGC
- Case Study / Case Problems

Internship for Students if any:**List of Recommended Books and Study Materials****Books:**

1. NPCI, UPI Operational Guidelines & API Specifications, NPCI Publications, 2023
2. BIS, Payment, Clearing and Settlement Systems in India — CPSS Red Book, Bank for International Settlements, 2022
3. Nandan Nilekani and Viral Shah, Rebooting India, Penguin, 2015
4. World Bank, Global Payments Guide, World Bank Publications, 2022

Online Resources:

1. NPCI UPI Product Overview, Official UPI product overview, circulars, and developer resources
2. PhonePe Pulse, Real-time and historical UPI transaction data across Indian states
3. RBI Payment Systems Report, Annual RBI statistical report on digital payment systems
4. PCI Security Standards, PCI-DSS compliance documentation for payment entity security
5. BIS Payment Statistics, Global payment system statistics from Bank for International Settlements

Scheme of Examination**Passing Marks: 40% of the Total Marks for each Head****Internal Assessment (20 Marks)****External Assessment (30 Marks)**

Restructured Syllabus (2025 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: M.Com. Sem-I

Title of the Course: Financial Data Analytics using Excel and Power BI
With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Lectures per Week in Clock Hour
M.Com.	FDA532MJP	Major Mandatory (Practical)	4	8 per Batch (Batch Size: 15 Students)

Course Objectives:

1. To develop proficiency in Excel for financial modelling, data analysis, and reporting.
2. To train students in Power BI for building interactive financial dashboards.
3. To apply data analytics techniques to real-world financial datasets.
4. To bridge the gap between financial theory and data-driven decision-making.

Unit	Title and Contents	No. of Lectures for Theory	No. of Lectures for Practical
1	Advanced Excel for Finance: Excel fundamentals review: formulas, functions, named ranges; Financial functions: NPV, IRR, XNPV, XIRR, PMT, FV, PV; Lookup functions: VLOOKUP, HLOOKUP, INDEX-MATCH, XLOOKUP; Data validation, conditional formatting, and drop-down lists; PivotTables and PivotCharts for financial summarisation; What-if analysis: Scenario Manager, Goal Seek, Data Tables; Macros and basic VBA for repetitive financial tasks.	10	20
2	Financial Modelling in Excel: Structure of a financial model: inputs, calculations, outputs; Income statement, balance sheet, and cash flow statement modelling; Ratio analysis automation: liquidity, profitability, solvency, market ratios; Sensitivity analysis for loan amortisation and investment appraisal; Monte Carlo simulation using Data Tables; Dynamic financial dashboards in Excel; Case study: Build a 3-statement financial model for a FinTech start-up.	10	20
3	Power BI for Financial Analytics: Introduction to Power BI Desktop: data sources, connectors; Power Query: importing, cleaning, and transforming financial data; Data modelling: relationships, calculated columns, measures; DAX fundamentals: SUM, CALCULATE,	10	20

	FILTER, DATEADD, TOTALYTD; Designing interactive financial dashboards: slicers, drill-through, bookmarks; Publishing to Power BI Service; Scheduled refresh and sharing reports; Case study: Build a UPI transaction analytics dashboard.		
4	Applied FinTech Data Projects: Working with real financial datasets: NSE/BSE historical prices, RBI DBIE data, NPCI UPI statistics; Cleaning and preprocessing messy financial CSV files; Time series visualisation for stock prices and payment volumes; Customer segmentation using Excel Solver / Power BI clusters; Fraud pattern analysis using conditional logic and visual outlier detection; Building a personal finance tracker dashboard; Presentation of analytics findings to stakeholders.	10	20
Practical / Lab Component: - Lab 1: Build a complete loan amortisation schedule with prepayment scenarios in Excel. - Lab 2: Create a 3-statement financial model for a hypothetical FinTech NBFC. - Lab 3: Import NSE historical data into Power BI and build a stock performance dashboard. - Lab 4: Analyse NPCI's monthly UPI data-visualise state-wise transaction trends. - Lab 5: Build a personal finance tracker dashboard with monthly budget vs actual comparison. - Lab 6 (Mini Project): End-to-end FinTech analytics project-data import, cleaning, modelling, and dashboard presentation.			

Course Outcomes: After completion of the course, students will be able to:

1. Apply advanced Excel functions and tools for financial analysis and modelling.
2. Build a 3-statement financial model for a FinTech entity in Excel.
3. Design interactive financial dashboards in Power BI using DAX.
4. Analyse real FinTech datasets (UPI, stock, banking) and derive actionable insights.
5. Present data-driven financial findings effectively to academic and industry audiences.

Teaching Methodology:

- Class Room Lectures
- Practical Components in the Computer Laboratory
- Guest Lectures of Professionals, Industry Experts etc.
- Teaching with the help of ICT tools
- Visits to various Professionals Units, Companies and Business Units
- Group Discussion
- YouTube Lectures developed by MHRD & UGC
- Case Study / Case Problems

Internship for Students if any:
List of Recommended Books and Study Materials
Books: 1. Wayne Winston, Microsoft Excel Data Analysis and Business Modelling, Microsoft Press, 2021 2. Alexander & Walkenbach, Excel Dashboards and Reports, Wiley, 2019 3. Alberto Ferrari & Marco Russo, The Definitive Guide to DAX, Microsoft Press, 2019 4. Kasper de Jonge, Microsoft Power BI — Complete Self-Learning Guide, Packt, 2022 5. Simon Benninga, Financial Modelling, MIT Press, 2014 Online Resources: 1. Microsoft Learn-Excel, Free official Microsoft Excel training for data analysis 2. Microsoft Learn-Power BI, Free official Power BI learning path from Microsoft 3. NSE Historical Data, NSE live and historical price data for analysis projects 4. NPCI Monthly UPI Data, Monthly UPI transaction statistics for dashboard projects 5. Microsoft Learn-Power BI, Free official Power BI learning path from Microsoft 6. Chandoo.org, Excel and Power BI tutorials with financial modelling focus
Scheme of Examination – Only Practical Evaluation
Passing Marks: 40% of the Total Marks for each Head
Internal Assessment (40 Marks)
External Assessment (60 Marks)