

UNIVERSITY OF DELHI

CNC-II/093/1/EC-1276/25/11(ii)
Dated: 26.11.2025

NOTIFICATION

Sub: Amendment to Ordinance V
(Ref: ECR 24-15/ dated 12.07.2025)

Following addition be made to Annexure-II-A to the Ordinance V (2-A) of the Ordinances of the University;

Add the following:

The following amendments in the syllabi of M.Com. under the Faculty of Commerce and Business based on Postgraduate Curriculum Framework 2024 (PGCF) for Semester-I, are notified herewith for the information of all concerned as under:

1. Corrections in L-T-P

S.No.	Paper Code	Title of the paper	Credits as per Index Table (L-T-P)	Credits as per syllabus (Inside the syllabus) (L-T-P)	Total Credits as per syllabus	Amended distribution (L-T-P)
1	DSEA001	Digital Accounting	3-1-0	3-0-1	4	3-0-1
2	COMSBC06	Decoding Union Budgets	1-0-1	1-1-0	2	1-0-1
3	COMGE02	Basics of Accountin g	3-1-0	3-0-1	4	3-0-1
4	COMGE04	Personal Finance	3-0-1	3-1-0	4	3-1-0
5	COMGE09	Financial Modeling Using Excel	2-1-2	2-0-2	4	2-0-2

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2. Corrections in Paper Title

S.No.	Paper Code	Approved Title in the Index	Approved Title as per Syllabus (Inside the syllabus)	Amended Title
1	COMSBC03	Econometrics	Applied Econometrics	Econometrics

3. Addition of detailed practical exercises of Skill Based Course titled "Decoding Union Budget" as follows:

The learners are required to:

- (i) Analyze the structure of the latest Union Budget, including revenue, expenditure and fiscal deficit.
- (ii) Track 5- year budget trends for a sector (e.g. Health, Education) and analyze changes in focus.
- (iii) Compare fiscal priorities, allocations and deficits between the Union and a State Budget.
- (iv) Design and conduct a short online/ offline survey to capture public perception of the budget (before and after Budget Day).
- (v) Review how well recent Union Budgets have adhered to FRBM (Fiscal Responsibility and Budget Management) targets.

Heck
20/12/25

REGISTRAR

[Signature]