

M.Com (Master in Commerce)

Program Outcomes

- To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- To enable a student well versed in national as well as international trends.
- To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

Program Specific Outcomes

After the completion of the M.Com Course, a student is able

- For pursuing research in their chosen areas.
- For teaching in Schools and Colleges after qualifying requisite tests.
- For working as data analyst.
- To work as investment consultants after a brief internship in suitable organizations absorbed in Banking and Insurance sector as executives

Course Objectives and Outcomes

M.Com Sem-I

Subject: Managerial Economics

Subject Code: MC-101

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To help the students form a clear idea of Managerial Economics.
- To enable the students understand determination of price under different market forms.
- To enable the students understand the situation of consumer and producer equilibrium.
- To describe the concept of Inflation and its consequences in an economy.
- To illustrate the calculation of national income.

Course Outcomes

- Ability to forecast demand in light of changing circumstances and to formulate business plans.
- Ability to chalk out Business Policies.
- Knowledge about Profit Planning and control.
- Skill to analyze effects of Government Policies.

Subject: Statistical Analysis for Business

Subject Code: MC-102

Periods per week: 5

Practicals per week: 3

Duration of period: 45 minutes

Course Objectives

- To bring out clearly the importance of statistics in solving different research problems.
- To enable the students in-depth understanding of the concepts of probability, sampling, correlation and their applicability.
- To help the students gain a comprehensive view of the usage and importance of SPSS in solving different statistical problems.

Course Outcomes

- Development of logical reasoning ability in students.
- Knowledge about the applicability of various parametric and non-parametric tests.
- Ability to use SPSS to solve statistical problems.
- Ability to make decisions under uncertain business situations.

Subject: Management Principles and Organization Behavior

Subject Code: MC-103

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To enable the students analyze the implementation of different functions of management.
- To develop an understanding regarding the role of leaders in decision making process in an organization.
- To help students get an insight into the behavior of individuals and groups in an organization.
- To apprise the students regarding the impact of important developments on organization behavior.
- To assess the role of emotional intelligence in an organization.

Course Outcomes

- Ability to execute managerial tasks of planning, organizing and controlling.
- Understanding of different styles of leadership and its impact on decision making process.
- In-depth understanding of emotional labour and different types of emotions.
- Ability to analyze challenges and opportunities in the field of organization behavior.

Subject: Business Environment

Subject Code: MC-104

Periods per week: 5

Duration of period: 45 minutes

Course Objectives

- To give an insight into meaning of business environment and its components.
- To familiarize with Economic System & its types.
- To enable the students to analyze Positive and Negative impact of Liberalization, Privatization and Globalization in Indian economy.
- To make the students aware about provisions of FEMA, The Consumer Protection Act 1986, The Environment Protection Act 1986 and various regulatory policies of Indian Government.
- To describe implication of Deficit Financing, Disinvestment of Public enterprises and Demonetization etc. in Indian Economy.

Course Outcomes

- Skill to identify and differentiate various Micro and Macro factors affecting functioning of Business.
- Ability to analyze Indian Economy in light of changing government regulatory policies.
- Understanding of the targets and priorities of five years plans.
- Ability to file complaint against unfair trade practices under Consumer Protection Act.
- Familiarization with the objectives and strategies in Economic planning with special reference to Planning Commission and NITI Aayog.

Subject: Management Accounting and Control Systems

Subject Code: MC-105

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To introduce a separate branch of accounting i.e. Management Accounting and its relevance in a business organization.
- To enable the students to understand Managerial behavior, Control structure and Control Process under different circumstances.
- To understand the applicability of certain contemporary techniques of management i.e. Target Costing, Value Chain Analysis, Activity Based Costing etc.
- To familiarize the students about the various measures of segment performance evaluation like Balance Scorecard, Economic Value Added.
- To enable the students to understand objectives of managerial reporting and reporting requirements at different levels of management.

Course Outcomes

- Familiarization with the Management Control Systems.
- Ability to understand Managerial Behaviour and Control Structure prevalent under varied business environment.
- Skill to evaluate the Segment Business Units.
- Familiarization with Contemporary issues in management.
- Clarity about the reporting requirements of management.

M.Com Sem-II

Subject: Corporate Financial Accounting and auditing

Subject Code: MC-201

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To give a broad view of the provisions to be followed for the preparation of final accounts of companies as per Companies Act 2013.
- To give a detailed view of legal provisions regarding calculation of managerial remuneration.
- To explain the concept of divisible profits and its implications in various accounting procedures leading to preparation of Final Accounts of a Company as per Company Act.

- To give a comprehensive view of legal provisions governing audit of Companies and its various kinds.

Course Outcomes

- Ability to calculate Goodwill, evaluate shares adopting different methods and preparation of final accounts of Indian Companies.
- Understanding of the provisions regarding the appointment, qualifications, duties and liabilities of auditor.
- Clarity about the applicability of different types of audits.

Subject: Financial Management

Subject Code: MC-202

Periods per week: 5

Duration of period: 45 minutes

Course Objectives

- To introduce the students about the importance of Finance Management for a business.
- To enable them to understand the various modes and techniques of managing the financial resources of an organization.
- To know about the various factors to be considered while planning for financial policies.
- To acquaint the students regarding the various types of decisions taken by financial managers in current competitive environment.
- To enable students to select an investment project out of alternative investment proposals.

Course Outcomes

- Skill to manage financial resources of a company.
- Knowledge about the various sources of finance available to businessmen these days.
- Ability to select an investment proposal by analyzing the compounded and discounted value of money invested.

Subject: Research Methodology

Subject Code: MC-203

Periods per week: 5

Practicals per week: 3

Duration of period: 45 minutes

Course Objectives

- To introduce the concept of Research and Research Methodology.
- To enable the students to understand the Quantitative and Qualitative Methods for conducting research.
- To make students understand about Tabular and Graphical Description of Data.
- To enable the students to use SPSS for solving the research data.
- To enable the students to understand the Structure and Components of Research Report.
- To enable the students to write the research report using hypothetical data.

Course Outcomes

- Familiarization with Research and research problems.
- Understanding of the Quantitative and Qualitative Methods of research.
- Ability to represent data in tabular as well as graphical manner.
- Skill to write Research paper.

- Detailed knowledge about SPSS and its application.

Subject: Marketing Management

Subject Code: MC-204

Periods per week: 5

Duration of period: 45 minutes

Course Objectives

- To develop understanding about holistic nature of Marketing.
- To enable the students understand the techniques to scan Marketing Environment.
- To make students understand the different buying behavior of consumers.
- To familiarize the students about the techniques of Market segmentation, Product Pricing, Promotion, Packaging and distribution.
- To familiarize with the importance of social responsiveness in marketing decisions.

Course Outcomes

- Familiarization with Marketing Concepts and Philosophies.
- Ability to understand the changing Marketing Environment.
- Knowledge of different consumer and business buying behaviors.
- Familiarization with product related decisions.

Subject: Human Resource Management

Subject Code: MC-205

Periods per week: 5

Duration of period: 45 minutes

Course Objectives

- To enable the students to evaluate the process of recruitment and selection.
- To impart knowledge for developing an organization's remuneration plans.
- To analyze the changes in human resource practices.
- To design and implement different methods for training of human resources.
- To apprise the students regarding various methods of collecting job analysis information.

Course Outcomes

- Capability to understand employee recruitment and selection process.
- Understanding of different types of remuneration plans and their significance.
- Capability to evaluate different training programs and understanding of their limitations.
- Knowledge regarding the developing role of human resource management in the globalized world.

M.Com Sem-III

Subject: Banking and Insurance Services

Subject Code: MC-301

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To provide fundamental understanding of the structure of commercial banking in India and its management.
- To apprise the students regarding the regulatory environment in which insurance companies operate.
- To give an insight into new innovations in the banking sector.
- To apprise the students regarding the status of bancassurance in India.
- To make the students understand the various risks faced by the banking sector in India.

Course Outcomes

- Understanding the operations and working of insurance companies in India.
- Capability to assess the significance of online banking.
- Understanding the functions and significance of RBI in India.
- Knowledge regarding different models of bancassurance in India.
- Understanding of the different techniques of risk management.

Subject: Security Analysis and Portfolio Management

Subject Code: MC-311

Periods per week: 5

Duration of period: 45 minutes

Course Objectives

- To gain knowledge of importance of Security Analysis and Portfolio Management in taking investment decisions.
- To enable students to understand various dimensions of managing an investment programme.
- To understand the intricacies of analyzing securities to design a portfolio.
- To familiarize the students regarding the techniques of analyzing securities being applied by fund managers.
- To develop an insight into various issues in portfolio construction, revision and evaluation.

Course Outcomes

- Familiarization with the designing and construction of portfolios.
- Knowledge about techniques of doing investment analysis.
- Ability to identify and study the trends of stock markets.
- Ability to take investment decisions taking into consideration various determinants influencing investment decisions.

Subject: Contemporary Accounting

Subject Code: MC-312

Periods per week: 5

Duration of each period: 45 minutes

Course Objectives

- To introduce the students regarding contemporary issues in Accounting.
- To enable the students account for human resources and price level changes in the books of accounts.
- To enable the students to understand the process leading to the formulation of accounting standards.

- To make students understand the concept of Value added reporting, Economic value added and corporate social reporting.
- To help the students understand the effect of various environmental factors on contemporary accounting.

Course Outcomes

- Practical knowledge about the application of HRA and Price level accounting in Indian context.
- Ability to write report with respect to recent trends in published accounts.
- Understanding of the practical use of Accounting Standards in preparation of financial statements.
- Skill to prepare value added statement and calculate economic value added.

Subject: Strategic Management

Subject Code: MC-321

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To describe the role of strategic management in the success of successful companies.
- To enable the students understand the components which formulate a strategic intent.
- To make students understand and formulate different strategies at business level and corporate level.
- To discuss the role of corporate governance and social responsibility in the strategic management of an organization.

Course Outcomes

- Familiarization with the strategic management process.
- Understanding about the techniques to scan an environment and the role of environment scanning in hurdle less strategic management of an organization.
- Understanding about the equal importance of strategy formulation and strategy implementation.
- Clarity about the strategies followed by different companies in the corporate world.

Subject: Security Market Operations

Subject Code: MC-322

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To give an overview of Capital Market and its components.
- To enable the students to understand various innovative Financial Instruments.
- To enable the students to understand the role of Depository System and Depository Act 1996 and SEBI in security trading.
- To impart knowledge regarding the calculation methodology of Stock Market Indices.

Course Outcomes

- Familiarization with Capital Market and Depository System prevalent in capital markets.
- Clarity about the current status of Stock Exchanges in India.

- Understanding about the Trading, Clearing and Settlement procedures followed at stock exchanges.
- Clarity about the calculation methodology of Indices.

Subject: Consumer Behaviour

Subject Code: MC-351

Periods per week: 5

Duration of period: 45 minutes

Course Objectives

- To enable the students understand varying behavior patterns of Consumer.
- To elaborate the considerations for consumer decision making.
- To enable the students to draw a relationship between the culture, sub-culture, peer group, family influence and consumer behaviour.
- To enable the students to understand the theories of personality, consumer attitude and perception of consumers.

Course Outcomes

- Knowledge about the consumer decision making process.
- Understanding of the influence of various environmental factors on consumer behaviour.
- Have practical insight at the various stages of purchasing.

Subject: Retail Management

Subject Code: MC-352

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To highlight the importance of retailing in increasing market share.
- To enable the students to understand Retail shopper behavior and its decision making process.
- To familiarize the students with different types of retail locations and concepts like retail store design and visual merchandising, retail merchandising etc.
- To make students understand the concept of Category management.

Course Outcomes

- Knowledge about Retailing practices followed in India.
- Ability to understand behavior of Retail shopper.
- Basics of Retail Merchandising and Merchandising Planning Process.
- Familiar with Merchandise Procurement and Retail pricing issues.

M.Com Sem-IV

Subject: International Accounting

Subject Code: MC-401

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To introduce another specialized branch of Accounting and bring out its evolution and relevance in the contemporary business environment.
- To focus on the specific needs and techniques of financial analysis in the MNCs.
- To bring out the need and relevance of harmonization of Financial reporting practices globally.
- To give an overview of the distinctive issues in accounting at international level viz. International transfer pricing, foreign currency translation and Strategic accounting issues in MNCs.

Course Outcomes

- Knowledge of concept, evolution and relevance of international accounting.
- Understanding of varying patterns and practices of financial reporting across the nations.
- Development of an insight to read between the lines while studying a financial statement of an MNC
- Understanding the procedures related to foreign currency translation, International taxation and Consolidation of Financial Statements in the context of MNCs.

Subject: E Commerce

Subject Code: MC-402

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To impart knowledge about the relevance of E-Commerce in current competitive environment.
- To make the students aware about the common legal, ethical and tax issues involved in e-commerce.
- To develop understanding of the working of online shopping and e-payment.
- To enable the students how to use various tools to build a dynamic website.
- To help them learn how to evaluate e-commerce websites using major e-commerce revenue models.

Course Outcomes

- Ability to start up and operate e-commerce website.
- Familiarization with online payment services and different cyber laws.
- Ability to understand customer relationship life.
- Knowledge of cyber world and scope of cyber laws in E-commerce.

Subject: International Financial Management

Subject Code: MC-411

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To introduce about the foreign exchange systems prevalent in international trade and business.

- To elaborate the manner of determination of exchange rates.
- To make students aware about the importance of risk analysis of host countries and their political stability before investing in the host country.
- To discuss various exposures involves in international transactions and its management.

Course Outcomes

- Knowledge about IMF, World Bank, European Monetary System and their role in international financial management.
- Clarity about the role of central bank in international financial management.
- Ability to use various scanning techniques to scan the environment of host country.
- Understanding of the manner of management of exposures involved in international transactions.

Subject: Financial Markets and Financial Services

Subject Code: MC-412

Periods per week: 5

Duration of period: 45 minutes

Course Objectives

- To introduce the students about Financial System prevalent in India.
- To impart knowledge about the structure of development banks in India.
- To understand the central banking operations, functions of NBFCs, Factoring and Venture capital companies in India.
- To learn about the clearing procedure of stock exchanges in India.
- To enable the students to understand the progress of Government securities markets, Treasury Bill market, Commercial Paper Market and Certificate of Deposits Market in India.

Course Outcomes

- Knowledge of the progress of various components of Indian financial system.
- Clarity of stock market operations and the clearing and settlement procedures of stock exchanges.
- Detailed understanding about the Banking Structure of the country and its recent developments.

Subject: Corporate Tax Law & Planning

Subject Code: MC-413

Periods per week: 5

Duration of period: 45 minutes

Course Objectives

- To make the students aware of the Income Tax laws prevalent in the country related to Corporate Sector.
- To gain knowledge about the role of tax planning in managerial decision making.
- To familiarize with the relevant provisions and procedure to compute total income of a company.
- To understand how the Corporate Tax Laws can be used for tax planning.

Course Outcomes

- Ability to identify the difference between Tax Evasion, Tax Planning and Tax Avoidance.
- Understanding of various deductions, rebates and reliefs to reduce the taxable income and tax liability.

- Skill to take managerial decisions keeping in view the Income Tax Rules.
- Knowledge of Double Taxation Avoidance Agreement.

Subject: Advertising and Sales Management

Subject Code: MC-451

Periods per week: 5

Duration of each period: 45 minutes

Course Objectives

- To introduce the various principles adopted for advertising and marketing different products.
- To enable students to create and manage media campaigns.
- To learn ways to engage and communicate with clients and target audience.
- To create awareness with the legal, ethical and social responsibility of advertisers.
- To guide the students to specialize in different areas of advertising.

Course Outcomes

- Ability to study market trends and consumer behavior.
- Understanding of sales milestones, sales situations, selling styles and sales strategies followed by different business houses.
- Ability to connecting advertising strategies and organizational goals with the moral code of conduct in advertising.
- Skill to targeting new business and exploit new areas of opportunity.

Subject: Brand and Distribution Management

Subject Code: MC-452

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To introduce the students about various brand related issues viz. Brand Management, Brand Equity and Brand Loyalty.
- To enable the students to formulate various branding strategies.
- To familiarize the students about Qualitative and Quantitative Research techniques for measuring Brand Performance.
- To understand different Retail formats and retail locations.
- To make the students understand intricacies of Retail store design and Visual Merchandising and Retail Supply Chain Integration.

Course Outcomes

- Familiarization with Brand Management, Brand Equity and product branding strategies.
- Ability to measure Brand Performance using Research techniques.
- Understanding of various Retail formats and Retail locations.
- Ability to integrate Retail Supply Chain.

Subject: Services Marketing

Subject Code: MC-453

Periods per week: 5

Duration of Period: 45 Minutes

Course Objectives

- To impart knowledge regarding customer expectations from services and their perceptions about it.
- To apprise the students regarding the concept of service recovery paradox.
- To provide knowledge regarding an effective services marketing research program.
- To make the students understand different methods for pricing of services.
- To enable the students understand different models to evaluate service quality.

Course Outcomes

- Capability to evaluate the suitability of different pricing methods for services.
- Understanding of the roles of employees and customers in service delivery.
- Capability to analyze different service quality models.
- In-depth understanding of impact of service failure and recovery.
- Ability to analyze and interpret marketing research findings.

Subject: Seminar

Duration of period: 45 minutes

Course Objectives

- To create research ability among the students in writing seminar report on some current issues of the economy and curriculum.
- To enable the students to use some statistical techniques in showing the trend of the various economic variables used in the study.
- To make students understand the need and objectives of the study by giving real world examples.
- To make the students develop logical reasoning and built up confidence in themselves while answering any question in case if there is questioning on their topic

Course Outcomes

- Basic orientation towards research.
- Understanding the practical application of theoretical models in the discipline of Commerce, Economics and Business Administration etc.
- Clarity regarding difference between qualitative and quantitative methods of research while writing a seminar report.
- Skill to write bibliography of a seminar report citing references from different sources.