

M.Com. Semester-II

Subject: Corporate Financial Accounting and Auditing

Subject Code: MCO02001T

Periods per week: 5

Duration of period: 40 minutes

Programme 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 if 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: MCO02002T

Periods per week: 5

Duration of period: 40 minutes

Programme Objectives

- To introduce the students regarding the meaning, objectives and approaches of Finance function.
- To enable them to know the various modes and techniques of managing the financial resources of an organization.
- To help students 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 these days.
- To make them understand about the process of selecting investment projects.

Course Outcomes

- Students learn about the theoretical as well as practical aspects of managing the finances of a company.
- Get to know about the various methods and techniques to estimate, raise and invest the finances.
- Learn about the various sources of finance available to businessmen these days.
- Know about the concept of compounding and time value of money.

Subject: Research Methodology

Subject Code: MCO02003T Research Methodology (Theory)

MCO02004L Research Methodology (Practical)

Periods per week: 5

Practical per week: 3

Duration of period: 40 minutes

Programme 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 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 working.

Subject: Marketing Management

Subject Code: MCO02005T

Periods per week: 5

Duration of period: 40 minutes

Programme 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: MCO02006T

Periods per week: 5

Duration of Period: 40 minutes

Programme Objectives

- To enable the students to analyze the implementation of different functions of human resource management.
- To develop an understanding regarding the role of human resource planning and job analysis in an organization.
- To help students get an insight into the methods of recruitment and selection in an organization.
- To apprise the students regarding the concepts of performance appraisal and employee remuneration.
- To assess the role of discipline and grievance handling in an organization.

Course Outcomes

- Ability to execute the different functions of human resource management.
- In-depth understanding of different types of human resource planning and job analysis.
- Understanding of different methods and process of recruitment and selection in an organisation.
- Ability to analyze the relevance of performance appraisal, discipline and grievance handling.

M.Com Semester-IV

Subject: International Accounting

Subject Code: MCO04001T

No. of lectures per week: 5

Duration of lecture: 40 minutes

Programme Objectives

- To provide students with a comprehensive understanding of the international financial reporting.
- To develop an understanding of significance of harmonisation of financial reporting.
- To familiarize students with comparative financial reporting in US, UK, China, Japan and India.
- To provide an insight to the students about accounting for foreign currency transactions and translation.

Course Objectives

- Students will gain a thorough understanding about international transactions.
- Students will develop knowledge of convergence of accounting standards.
- Comprehensive understanding about the concept of strategic accounting issues.
- Understanding about international transfer pricing.

Subject: E-commerce

Subject Code: MCO04001T

Periods per week: 5

Duration of each period: 40 minutes

Programme Objectives

- To understand the concept of E-Commerce and various E-business strategies.
- To understand the common legal, ethical and tax issues in e-commerce.
- To understand the working of online shopping.
- To understand the various tools required to build a dynamic website.
- Use the knowledge of the major e-commerce revenue models to evaluate existing website.
- To enable students to know about types of cards being used as the channel of e-payment.

Course Outcomes

- Knowledge about the requirement for starting up and operating e-commerce website.
- Be familiar with online payment services.
- Be aware of the ethical and legal issues in E-commerce.
- Understanding about customer relationship life cycle as it relates to e-commerce.
- Be familiar with internet connection and its bandwidth and price.
- Be familiar with cyber world and scope of cyber laws in E-commerce.

Subject: Advertising and Sales Management

Subject Code: MCO04013T

Periods per week: 5

Duration of each period: 40 minutes

Programme 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 connect advertising strategies and organizational goals with the moral code of conduct in advertising.
- Skills to target new business and exploit new areas of opportunities.

Subject: Brand and Distribution Management

Subject Code: MCO04014T

Periods per week: 5

Duration of Period: 40 Minutes

Programme 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: MCO04015T

Periods per week: 5

Duration of Period: 40 minutes

Programme Objectives

- To provide fundamental understanding of the components of service marketing mix.
- To apprise the students regarding the types of customer expectations and perceptions.
- To give an insight into the relevance of physical evidence and servicescape in a service organisation.
- To apprise the students regarding the importance of employees and customers in service delivery.
- To make the students understand the various pricing strategies of services.

Course Outcomes

- Understanding of the concept and factors influencing customer expectations and perceptions.
- Capability to assess the significance of employees and customers in effective service delivery.
- Understanding the relevance of different components of service marketing mix.
- Knowledge regarding different methods of pricing services.
- Understanding the impact of servicescape on behaviour of customers.