

## **COURSE OUTCOME: M.COM**

### **FIRST SEMESTER**

#### **HC01: ACCOUNTING THEORY AND PRACTICE**

**Course Objectives:** The goal of this course is to provide the knowledge of accounting theory based on conceptual framework of accounting theory and also the critical thinking skills necessary to analyze and interpret accounting related transactions in accordance with accounting theory and the financial reports generated by the accounting system.

#### **HC02: ADVANCED FINANCIAL MANAGEMENT**

**Course Objectives:** To equip students with necessary skills to evaluate capital projects with a focus on advanced Capital budgeting techniques like MIRR (Modified IRR) and selection of projects under conditions of risk and uncertainty. To enable students analyze the leverage and dividend decisions based on theoretical framework.

#### **HC03: ADVANCED MARKETING MANAGEMENT**

**Course Objectives:**

- To understand the changing business environment
- To identify the indicators of management thoughts and practices
- To understand fundamental premise underlying market driven strategies

#### **HC04: STATISTICS FOR BUSINESS DECISIONS**

**Course Objectives:**

The aim of this course is to enable a student to have knowledge about application of probability theory and sampling in different areas of commerce, time series analysis and application of multiple correlation and regression analysis.

#### **SC01: ADVANCED AUDITING**

**Course Objectives:**

This subject aims at imparting knowledge about the principles and methods of auditing and their applications.

#### **SC02: BUSINESS COMMUNICATION**

**Course Objective**

This course intends to develop good communication skills in students for their future jobs and endeavors in the corporate world so that they can gain a cutting edge over their other counterparts within the country and across the globe.

#### **SC03: BUSINESS POLICY AND ENVIRONMENT**

**Course objectives:** The objective of this course is to provide the student the knowledge about human resources, their significance and managing them in organizations.

## **SECOND SEMESTER**

### **HC05: CAPITAL MARKET INSTRUMENTS**

#### **Course Objectives:**

The course intended to equip students in opportunity to understand:

1. Comprehend the role of capital markets.
2. Evaluate the various Capital markets instruments like stocks, Bonds, etc....
3. Understand the basics of new instruments like ETFs, and derivatives.

### **HC06: ADVANCED HUMAN RESOURCE MANAGEMENT**

**Course Objectives:** The course is envisaged to provide the student the knowledge related to management of human resources in business enterprises. This course familiarizes the student with various facets of human resources and their management.

### **HC07: ORGANIZATIONAL BEHAVIOR**

#### **Course Objectives:**

The objective of this course is to provide the student the knowledge about organizations, their Constitution and the behaviour of people in organizations.

### **HC08: CORPORATE GOVERNANCE AND BUSINESS ETHICS**

#### **Course Objectives:**

This subject aims to: a) Enable the student to understand the concept of corporate governance; b) Help students to know about corporate ethics and cultural influences; c) Impart knowledge of corporate social responsibility and accountability; and d) Give information about the corporate governance reforming committee reports in India.

### **SC04: PORTFOLIO MANAGEMENT**

#### **Course objectives:**

Candidates will be able to apply appropriate portfolio decisions and recommend relevant methods of evaluation techniques taking into account other factors affecting investment decisions.

### **SC05: LEGAL ASPECTS OF BUSINESS**

**Course Objectives:** The objective of this course is to help students become familiar with the relevant provisions of various laws, influencing business. To equip students to have the glimpses of various business legislations in the global environment and to make students understand legislations and enabling them to assert their rights emerging out business at the same time knowing the compliance of legal requirements of business transactions.

### **SC06: FOREIGN EXCHANGE MANAGEMENT**

#### **Course Objectives:**

The objective of this course is understand the nature and functioning of foreign exchange markets, determination of exchange rates and their forecasting in Indian context. The course enables the students to learn the basic skills required to be part of a foreign exchange division of any financial institution or state department.

## **THIRD SEMESTER**

## **HC09: BUSINESS RESEARCH METHODS**

### **Course objectives:**

The course is envisaged to provide the students the knowledge and skill related to conduct of research related to business. This basic course familiarizes the student with the technicalities of executing a research assignment, in particular the applied research domain.

## **HC10: INTERNATIONAL BUSINESS**

### **Course Objectives:**

This specialization course on International business is designed to equip the student with policy and practice skills related to international business. Upon completing this course the student will be able to understand the intricacies of running business of the political territories. C/E would also get an insight into the policy environment in India regarding the International business.

## **SC07 ELECTIVE GROUP A: BUSINESS TAXATION PAPER1: CORPORATE TAX LAW AND PLANNING**

**Course Objectives:** The objective of the course is to provide an in depth knowledge on taxation of corporate entities including dividend distribution tax, MAT, preparation and filling of returns under digital signature.

## **SC08 ELECTIVE GROUP B: HUMAN RESOURCE MANAGEMENT PAPER 1: STRATEGIC HUMAN RESOURCE MANAGEMENT**

**Course objective:** The objective of this course is to provide the students with the knowledge of human resources, their significance and managing them in the organizations.

## **SC09 ELECTIVE GROUP C: FINANCIAL ACCOUNTING PAPER 1: ACCOUNTING FOR SPECIALIZED INSTITUTION**

### **Course objectives:**

The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart Skills for recording various kind of business.

## **SC10 ELECTIVE GROUP D: COST MANAGEMENT PAPER 1: MARGINAL COSTING AND DECISION MAKING**

### **Course Objectives:**

The course in marginal costing and decisional making is aimed at equipping the students with the knowledge and skill relating to marginal costing as a tool for evaluating a wide range of marginal decisions involving make or buy, pricing, export offers, temporary short-term of operations, discontinuance of a product line, etc..

## **SC11 ELECTIVE GROUP E: FINANCIAL MANAGEMENT**

## **PAPER1: INTERNATIONAL FINANCIAL MANAGEMENT**

### **Course Objective**

- To provide students with a conceptual framework of how financial decisions are undertaken in a multinational company.
- To familiarize students with unique economic factors that challenges a financial manager in the international context.

## **SC12 ELECTIVE GROUP F: MARKETING**

### **PAPER 1: SERVICE MARKETING**

**Course Objective:** To understand the meaning of services and the significance of marketing the services.

## **SC13 ELECTIVE GROUP G: BANKING**

### **PAPER 1: BANKING FINANCIAL SERVICES MANAGEMENT**

#### **Course objectives:**

- Grasp how banks raise their sources and how they deploy it and manage the associated risks.
- Understand e-banking and the threats that go with it.

## **SC14 ELECTIVE GROUP H: INSURANCE**

### **PAPER 1: MANAGEMENT OF LIFE INSURANCE**

#### **Objective:**

To enable the students to understand various dimensions of life insurance and the IRDA regulations regarding management of life insurance.

## **OPEN ELECTIVE**

### **OE01: FINANCIAL ACCOUNTING**

#### **Course Objectives:**

The aim of this course is to acquire knowledge about accounting, accounting cycle and Preparation of Financial Statements

## **OPEN ELECTIVE**

### **OE02: BUSINESS MANAGEMENT**

#### **Course Objectives**

This course is envisaged to give an introduction to the various departments of management like General Management, financial, Marketing and Human Resource. It gives that a preliminary insight how volumes can be learned at higher stages of learning. This paper comes under open elective scheme meant for students who come from courses other than Master Degree in Commerce.

## **OPEN ELECTIVE**

### **OE03: MANAGEMENT OF NON-PROFIT ORGANISATIONS**

**Course Objectives:**

This is an introductory course designed to give the student basic inputs related to management of Nonprofit organizations. The place of nonprofit sector vis-à-vis State and Business and different Functional dimensions of professionally managing the nonprofit organizations are introduced to the Students.

**OPEN ELECTIVE  
OE04: RETAIL BANKING**

**Course Objectives:**

The aim of this course is to acquire knowledge various functions associated with banking, principles and practices/procedures relating to deposits and loans, and banking technology.

**OPEN ELECTIVE  
OE05: PERSONAL FINANCIAL MANAGEMENT**

**Course Objectives:**

The aim of the course is to provide basic principles for managing personal finance.

**FOURTH SEMESTER  
HC11: INTERNATIONAL ACCOUNTING**

**Course objectives:**

The aim of this course is to provide knowledge and skills to the students on area of accounting at International level and to bring attitudinal changes to meet challenges and issues of International accounting.

**HC12 - OPERATIONS RESEARCH**

**Course Objectives:** The objective of the course is to acquaint the students with the use of quantitative models in Decision making.

**SC15: STRATEGIC MANAGEMENT**

**Course Objectives:**

Apart from general management, strategic management is acquiring importance in the business due to the increased competition. Students of commerce will have to have the knowledge of strategic management. With this objective of this course is introduced to the students at post-graduate level.

**SC16: PROJECT WORK**

**Course Objectives:**

To enable the students to contribute to the existing knowledge and to demonstrate the students' ability and expertise in their chosen field

**SC17 ELECTIVE GROUP A: BUSINESS TAXATION**  
**PAPER 2: GOODS AND SERVICES TAX AND CUSTOMS DUTY**

**Course Objectives:**

This paper is offered as an elective paper in the fourth semester. The paper is intended to provide students the knowledge of the largest paradigm shift in Indirect Tax regime, the "Goods and Services Act", which came into force with effect from 1 July 2017 under the principle of One Nation, One Tax and One Market. The course includes the structure of GST Act, procedure for registration, procedure to claim ITC, reverse charge mechanism, payment of GST, returns and assessment and GST network. It also covers an overview of customs Act provisions.

**SC18 ELECTIVE GROUP B: HUMAN RESOURCE MANAGEMENT**  
**PAPER2: INTERNATIONAL HUMAN RESOURCE MANAGEMENT**

**Course Objective:** The Course is envisaged to provide the students the knowledge related to management of Human Resource in Business Enterprises. The course familiarizes the student with various faces of Human resources and their Management.

**SC19 ELECTIVE GROUP C: FINANCIAL ACCOUNTING**  
**Paper 2: INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS)**

**Course Objectives:**

The aim of this course is to acquire knowledge, comprehension and capability to apply in the real world scenario of the accounting concepts, principles and interpretations discussed in the required pronouncements. International Financial Reporting Standards issued by the IASB.

**SC20 ELECTIVE GROUP D: MANAGEMENT ACCOUNTING**  
**PAPER 2: COST MANAGEMENT**

**Course Objectives:** The course is aimed at helping the students to:

- Understand the scope and need for cost control and management.
- Familiarize themselves with the basic cost control and management tools.,
- Understand the importance of statistical tools and operation research in cost control and management.

**SC21 ELECTIVE GROUP E: FINANCIAL MANAGEMENT**  
**PAPER 2: STRATEGIC FINANCIAL MANAGEMENT**

**Course Objectives:**

The objective of this course is to acquaint students with the advanced concepts of financial Management and the application of the same in developing financial strategies for the organization.

**SC22 ELECTIVE GROUP F: MARKETING**  
**PAPER2: INTERNATIONAL MARKETING**

**Course Objectives:**

To understand the principles & concepts in international Marketing.To provide the knowledge ofmarketing management in the international perspective.To develop marketing strategies for the dynamic international markets.

**SC23 ELECTIVE GROUP G: BANKING**

**PAPER2: BANKING TECHNOLOGY**

**Course description:**The course deals with study of technology adaption in banking, besides providing scope of practical side of banking

**SC24 ELECTIVE GROUP H: INSURANCE**

**PAPER2: MANAGEMENT OF NON LIFE INSURANCE**

**Objective:** To provide a working knowledge of Non-life Insurance Products and Companies, and Reinsurance as a risk management tool.