

# MEWAR UNIVERSITY



## **FACULTY OF MANAGEMENT AND COMMERCE**

### **DEPARTMENT OF COMMERCE**

### **Bachelors of Commerce (Pass)**

**Three Year Programme (Regular)**

### **Course Structure**

**UNDER CHOICE BASED CREDIT SYSTEM (CBCS)**

**Effective From**

**2017-2018**

## **MEWAR UNIVERSITY**

**GANGRAR, CHITTORGARH (Rajasthan) 312901**

**Tel: +91 1471 291 158**

**[www.mewaruniversity.org](http://www.mewaruniversity.org)**





## **PROGRAMME OUTCOME (PO)**

### **The Outcome of The B.Com. Programme Are:**

**PO1:** To remember the conceptual knowledge with an integrated approach to various aspects of Commerce.

**PO2:** To develop competencies in managerial skills, effective communication and team work.

**PO3:** To Encourage and develop critical thinking, analysis and initiative ability skills.

**PO4:** To provide technical knowledge, skills and competency to identify, comprehend and solve the industry problems.

**PO5:** To apply the various concepts, theories and models in the area of Finance, Banking, Insurance, Accounting, Taxation etc. in business operations.

**PO6:** To develop moral values and professional code of ethics, to inculcate life skills and become a responsible citizen.

## **PROGRAMME SPECIFIC OUTCOME (PSO)**

**PSO1** Acquire Practical learning through summer internship, industrial visit and research projects.

**PSO2** Demonstrate analytical and problem-solving skills through core elective area of specialization in Money and Banking, Accounting and Finance and Marketing to solve the business issues.

**PSO3** Understand and develop new dimensions of knowledge through open electives to cater the need of the industry.

*V. V. V.*



## BUSINESS ORGANIZATION

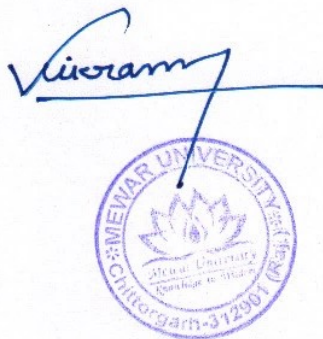
### Course Outcomes:

**CO:1** Understand the components and objectives of business in modern world. Compare the merits and demerits of Sole Proprietorship and Joint Hindu Family.

**CO:2** Understand the features of Limited Liability Partnership (LLP). Distinguish between the features of Memorandum of Association, Articles of Association and Prospectus.

**CO:3** Understand the features of co-operative society, choose the criteria for the choice of business organization, compare various forms of business organizations.

**CO:4** Understand the types and forms of business combinations. Apply the basics of stock markets to analyze the market behavior of various securities.





## **B.CP - 1.2 FINANCIAL ACCOUNTING**

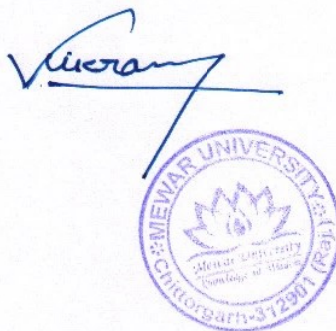
### **Course Outcomes:**

**CO:1** Describe and understand the accounting principles and recording of business transactions in Journal. Prepare ledgers and subsidiary books.

**CO:2** Understand and apply the various methods of charging depreciation and valuation of stock. Prepare trial balance and evaluate the different errors in trial balance.

**CO:3** Understand the needs of preparing financial statements. Prepare and analyze the financial statements of a business with adjustment entries.

**CO:4** Prepare and analyze the bank reconciliation statement, bills of exchange, and consignment accounts.





### B.CP -1.3 MICRO ECONOMICS

#### Course Outcomes:


**CO:1** Remember and understand the concept of Business Economics and Optimum decision making. Determination of Consumer equilibrium through cardinal and ordinal utility analysis. Evaluating Consumer Surplus.

**CO:2** Understand the concepts of demand and Supply, factors determining demand and supply in the market. Identify the Equilibrium through demand and supply. Estimation of Demand Forecasting by Survey and Statistical Method.

**CO:3** Understand Production Function of Producers and analyze level of Output for a Firm/Industry. Interpret Equilibrium for a firm and its cost behavior.

**CO:4** Understand the Indian Market Structure. Analyzing the best form of market, determination of Price and Selection of Pricing Strategy.

*Vivram*



## **B.CP -1.4 BUSINSS COMMUNICATION**

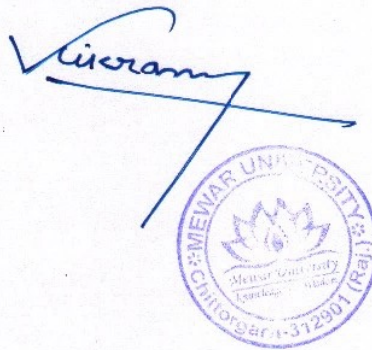
### **Course Outcomes:**

CO1. Explain the concepts in business communication with respect to foreign trade

CO2. Apply the global business soft skills to current business environment

CO3. Analyse the principle of communication to business and strategies adopted by firms to expand globally

CO4. Integrate concept of business communication with foreign trade





## **B.CP -1.5 STATISTICAL METHODS – I**

### **Course Outcomes:**

**CO:1** Remember and understand measures of computing central tendency and variability.

**CO:2** Understand and apply the correlation coefficient of random variables and analyze the regression equations

**CO:3** Understand and apply the probability of events, Permutations and Combination.

**CO:4** Analyze and evaluate between Binomial, Poisson and Normal Distribution



## **B.CP -1.6 INDIAN BANKING SYSTEM**

### **Course Outcomes:**

**CO:1** Remember and understand Practices and Precautions regarding opening and conduction of bank accounts and various types of relationships between a banker and customer.

**CO:2** Understand and apply knowledge of Negotiable Instruments and its uses.

**CO:3** Analysis of Banker's role for payment methods in case of International trade.

**CO:4** Apply and do analysis of Banker's secured and unsecured loans and advances.

*Vivian*





## **B.CP -1.7 ENGLISH LANGUAGE AND GENERAL AWARENESS - I**

### **Course Outcome:**

**CO:1** The course is specifically focused on laying a firm foundation for English language proficiency by helping students build a strong base in Grammar and vocabulary.

**CO:2** To aware & recognise the language methodology.

**CO:3** It serves proper interaction of students with society

*Vikram*



## **B.CP -2.1 PRINCIPAL OF MANAGEMENT**

### **Course Outcomes:**

**CO:1** Demonstrate the influence of historical views on the current practice of management, explain how organizations adapt to an uncertain environment and identify techniques managers make use of to influence and control the internal environment.

**CO:2** Explain the process of management's four functions: planning, organizing, leading and controlling. Evaluate leadership styles to anticipate the consequences of each leadership style.

**CO:3** Developing cognizance of the importance of management principles, analyzing effective application of management knowledge to discover and solve organizational problems and propose optimal managerial solutions.

**CO:4** Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues and understand tools and techniques to be used in the performance of the managerial job.





## **B.CP -2.2 MECANTILE LAW**

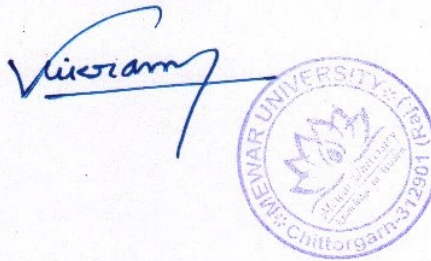
### **Course Outcomes:**

**CO:1** Understand and apply the concepts of Indian Contract Act in business dealings.

**CO:2** Understand the rule of partnership as per the Partnership Act, analyze the problems of partnership firm and evaluate the method for registration of a partnership firm.

**CO:3** Understand the need of sale of goods act, apply its laws for conduction of smooth business and analyze the legal issues to solve disputes.

**CO:4** Understand the basic principles of laws related with the IT sector and analyze the issues for dispute solving machinery.





## **B.CP -2.3 STATISTICAL METHODS – II**

### **Course Outcomes:**

**CO:1** Remember and understand measures of computing central tendency and variability.

**CO:2** Understand and apply the correlation coefficient of random variables and analyze the regression equations

**CO:3** Understand and apply the probability of events, Permutations and Combination.

**CO:4** Analyze and evaluate between Binomial, Poisson and Normal Distribution

*Vishwanath*





## **B.CP -2.4 ADVANCED ACCOUNTING**

### **Course Outcomes:**

**CO:1** Define and explain the theoretical framework of advanced accounting and it's legal provisions.

**CO:2** Remember and describe the concepts of partnership firm ,understand the rules and regulation applied on admission, retirement, death and dissolution of partnership firm.

**CO:3** Apply and explain the accounting rules for putting the transactions related to hire purchase transactions, royalty and branches in the books of accounts.

**CO:4** Illustrate and apply the accounting rules for the preparation of partnership firm's accounts.

*Vikram*



## **B.CP -2.5 BUSINESS ENVIRONMENT AND POLICIES**

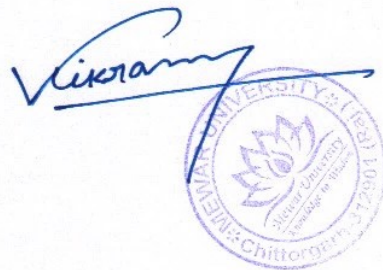
### **Course Outcomes:**

**CO:1** Define the environment of business in terms of factors affecting it and to analyze the impact of such factors, determining the relationship of concurrent business environment with Strategic Management through Environmental scanning & monitoring.

**CO:2** Critically assessing the business environment with respect to prevailing economic framework of a country, describing the role of the regulatory authorities and the principal effects of regulation upon business.

**CO:3** Analyzing the existence of business under various Policies Framework laid by legal environment. Formulate the potential ethical dilemmas and decisions the organization may face in relation to potential opportunities to gain competitive advantage.

**CO:4** Analyze and evaluate global business environment in terms of Global Trade Policies by respective Institutions along with determining the impact and prospects of Technology in shaping Business.





## **B.CP -2.6 MACRO ECONOMICS**

### **Course Outcomes:**

**CO:1** Understand GDP by income, value added, and expenditure approach and the basic concept of budget deficit and source of financing, evaluate economic variables used in economic context.

**CO:2** Understand the sources of economic growth in long-run including government policies to raise living standard and analyze the income determination through classical and Keynesian economics.

**CO:3** Understand the basic concepts of consumption, saving, investment in closed and open economy which affects to the international finance and balance of payment and interpret the results of data collection and synthesis

**CO:4** Understand the role of financial markets in economy, analyze the effects of economic policies on domestic and foreign markets to make decisions.

Business.

The block contains a handwritten signature in blue ink, which appears to read 'Vignani'. Below the signature is a circular official stamp. The stamp contains the text 'UNIVERSITY' at the top and 'Chittorgarh' at the bottom, with a central emblem.



## **B.CP - 2.7 ENTREPRENEURSHIP DEVELOPMENT**

### **Course Outcomes:**

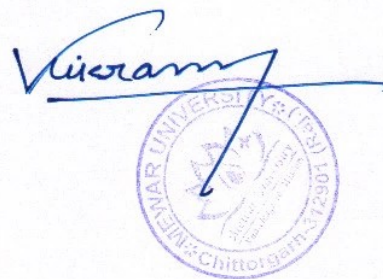
**CO:1** Describe the basics of entrepreneur, its importance and entrepreneurship process.

**CO:2** Understand and apply traits of successful entrepreneurs in doing projects.

**CO:3** Understand the kinds of feasibility analysis and evaluating business plans with respect to real life case studies. Creating business models with real life examples.

**CO:4** Understand and analyze the ethical and legal issues in entrepreneurship, employ people for the new venture, marketing challenges faced by the new venture and intellectual property rights.

**CO:5** Understanding the evolution, features, role, limitations, and types of venture capital. Analyze process of venture capital.





### **B.CP -3.1 BUSINESS MATHEMATICS**

#### **Course Outcomes:**


**CO:1** Understanding and apply the quadratic equation and progression.

**CO:2** Recall, understand and evaluate the matrix and determinants, formulate solution of system of linear equations using matrix inversion method

**CO:3** Recall, understand and analyze differentiation and integration of two algebraic expressions.

**CO:4** Remembering and understanding about business mathematics. Evaluating Ratios, profit and loss, interest etc

*Vivran*



### **B.CP -3.2 COST ACCOUNTING**

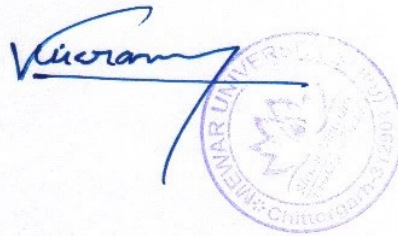
#### **Course Outcomes:**

**CO:1** Understand the concept cost accounting, examine its usefulness in controlling cost.

**CO:2** Understand the basic of Material and labour analysis and evaluate its control procedures.

**CO:3** Analyze various overheads, wage payments issues and measure its impact on labour efficiency.

**CO:4** Understand and examine in detail the usefulness and practical usage of job, batch and process costing.





### **B.CP -3.3 COMPANY LAW**

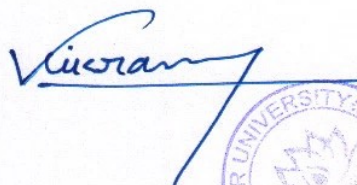
#### **Course Outcomes:**

**CO:1** Describe and understand the basics of Company law as well as explain diversified dimensions and concept of companies along with their historical development through different timeline and the distinction between Private Company and Public company.

**CO:2** Understand the incorporation of company, analyze the different concept of company law and evaluate the rights and duties of promoter and their role in company. Identify actual application of corporate principles in board meeting.

**CO:3** Understand the various types and issues of share capital. Analyze the effect of prospectus in the functioning of company and determine the liability of person who made any false statement in the prospectus or gives his/ her assent in time of issue of such prospectus.

**CO:4** Understand and analyze the role, duties and power of director and company secretary.




### **B.CP -3.4 CORPORATE ACCOUNTING**

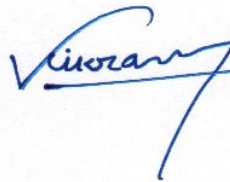

#### **Course Outcomes:**

**CO:1** Define the concept of shares and debentures and illustrate the accounting entries for issue, forfeiture, redemption of shares and debentures.

**CO:2** Understand the concept and rules of underwriting, analyze the liability of underwriters, and evaluate the profit or loss prior to incorporation.

**CO:3** Understand the need for valuation of goodwill and shares, apply the different methods for valuation of Goodwill and shares, prepare and analyze the financial statements of companies.

**CO:4** Understand the process of amalgamation, reconstruction and liquidation of companies; analyze the accounting treatment for different types of amalgamation, reconstruction and Liquidation of companies.



## **B.CP -3.5 ENGLISH LANGUAGE AND GENERAL AWARENESS - II**

### **Course Outcome:**

**CO:1** To help the students enhance their quality of English communication by developing an understanding of correct usage of words and phrases.

**CO:2** To help them frame grammatically as well as logically correct sentences.

**CO:3** To exposure and develop the communication skill with different aspects of English language

*Vikram*





### **B.CP - 3.6.1 ORGANIZATIONAL BEHAVIOUR**

#### **Course Outcome:**

**CO:1** To understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.

**CO:2** To deeply understand the role of individual, groups and structure in achieving organizational goals effectively and efficiently.

**CO:3** To critically evaluate and analyze various theories and models that contributes in the overall understanding of the discipline.

**CO:4** To develop creative and innovative ideas that could positively shape the organizations.

**CO:5** To accept and embrace in working with different people from different cultural and diverse background in the workplace.





## **B.CP -3.6.2 MARKETING MANAGEMENT**

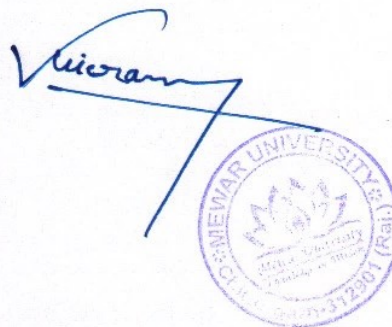
### **Course Outcomes:**

**CO:1** Remember and understand the basics of marketing management, components of marketing environment. Analyze the four P's and its significance in competitive environment.

**CO:2** Understand the basis for market segmentation, concept of positioning strategies. Analyze target market strategies for new products and brands.

**CO:3** Understand the types of products, product mix, product lifecycle, test marketing and packaging. Apply the pricing methods and analyze the related processes with respect to the real life products.

**CO:4** Understand the role of distribution, promotion and its tools in marketing management. Evaluate the various channels of distribution and marketing ethics.





### **B.CP -3.6.3 HUMAN RESOURCES MANAGEMENT**

#### **Course Outcomes:**

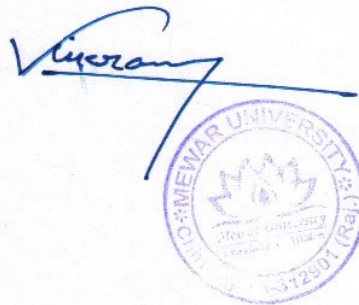
**CO:1** Remember and understand the concept of human resource management its relevance in organizations.

**CO:2** Understand and apply the role and functions of human resource department in the organizations.

**CO:3** Remember and understand the concept of human resource management its relevance in organizations.

**CO:4** Understand and apply the role and functions of human resource department in the organizations.

**CO:5** Understand and analyze various HRM processes Recruitment, Selection, Training, Development, Performance appraisals and Reward Systems, Compensation Plans and Ethical Behavior.





## **B.CP -4.1 FINANCIAL MANAGEMENT**

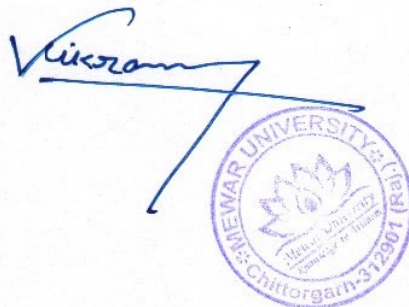
### **Course Outcomes:**

**CO:1** Understanding the concept of maximization of shareholders wealth by applying techniques of time value of money, asset valuation and risk return tradeoff. Understanding and analyzing the real life situations in the corporate world and public sector.

**CO:2** Understanding the concept of Investment Decision and Cost of capital for optimum allocation of funds. Application of evaluation criteria like Payback period, NPV, IRR, PI etc in decision making.

**CO:3** Developing understanding about various sources of finance and financial assets such as shares, debenture etc. Analyzing risk return characteristics of different alternative capital structure through leverage and EBIT-EPS Analysis.

**CO:4** Evaluation and selection of dividend decisions that maximize shareholder's wealth. Understanding concept of Working Capital Management, examining trade-off between liquidity and profitability for optimum utilization of fixed assets.





## **B.CP -4.2 INCOME TAX LAW AND PRACTICES**

### **Course Outcomes:**


**CO:1** Remember and understand the concept, need and types of Income Tax and Residential Status.

**CO:2** Describe and Illustrate the concept of various heads of Income Tax.

**CO:3** Understand, organize, categories and evaluate various sources of Income on individual and company level.

**CO:4** Examine and propose the concept of assessment of individual Tax.

*Visram*





### B.CP -4.3 AUDITING

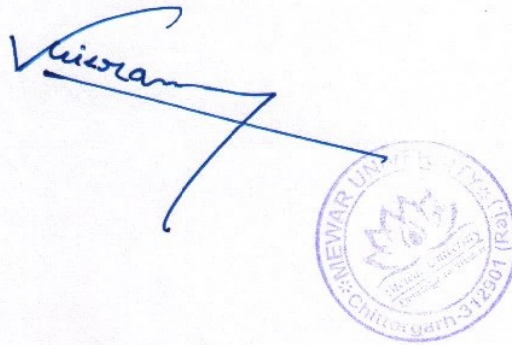
#### Course Outcomes:

**CO:1** Remember and understand the concept of audit and internal control system.

**CO:2** Understand and analyze the ability to formulate an audit program and procedure.

**CO:3** Understand and evaluate the knowledge of auditing in making audit reports and audit of different profit and non -profit making organizations.

**CO:4** Understand and evaluate on the knowledge of different types of checking and verification.



### **B.CP -4.4 Principles and Practices of Banking**

#### **Course Outcomes:**

**CO:1** Remember and understand Practices and Precautions regarding opening and conduction of bank accounts and various types of relationships between a banker and customer.

**CO:2** Understand and apply knowledge of Negotiable Instruments and its uses.

**CO:3** Analysis of Banker's role for payment methods in case of International trade.

**CO:4** Apply and do analysis of Banker's secured and unsecured loans and advances.





## **B.CP -4.5 COMPUTER APPLICATIONS IN ACCOUNTING**

### **Course Outcomes:**

**CO:1** Remember and understand the concepts of the Internet, analyze the role of data and information.

**CO:2** Understand the concepts of IPO cycle, analyze input, output components.

**CO:3** Applying word processing concepts, power point concepts, analyze animation features and components.

**CO:4** Understand spreadsheet environment, analyze chart and table data on MS Excel and apply formula to sort and filter data.

*V. V. V. V. V.*



## **B.CP -4.6.1 INDUSTRIAL RELATION LABOUR ENACTMENT**

### **Course Outcomes:**

- CO1. Describe and understand the knowledge of the field of industrial relations.
- CO2. Understand and critically analyze the role of trade unions and the main state specialized agencies in India.
- CO3. Apply the essential concepts of industrial relations and their interrelationship at the personal, organizational and national levels.
- CO4. Apply and analyze the legal provisions for human resources in an Industry.
- CO5. Identify and evaluate the importance of voluntarism as a dispute resolution mechanism of longstanding importance and effectiveness in the workplace.
- CO6. Investigate solutions to industrial relations problems based on research and assessment of current practices.

*Vijay Kumar*





## **B.CP -4.6.2 ADVERTISEMENT MANAGEMENT**

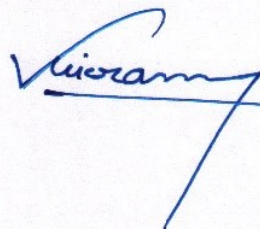
### **Course Outcomes:**

CO1. Remember and understand the role of marketing communications within the context of marketing strategies and would be able to analyze different tools of Promotion Mix.

CO2. Apply and analyze theories to the development of marketing communications.

CO3. Analyze and evaluate traditional marketing communication strategies vis-à-vis modern communication. Articulate specialized knowledge in both oral and written contexts reflective of target audience.

CO4. Apply and analyze the stages involved in developing effective marketing communications. Evaluate the impact of emerging technologies and globalisation on the nature of marketing communications inclusive of social and cultural influences.





### **B.CP -4.6.3 PUBLIC FINANCE**

#### **Course Outcomes:**

CO1. Remember and understand the Fundamental Principle of Public Finance together with the functioning of modern Public Finance and analyze the causes of market failure and corrective measures adopted by the Government.

CO2. Understand the theoretical basis of public expenditure and apply the changes in its nature and composition, Understand the concept of deficit financing and analyze the growth of Public Debt in India

CO3. Understand the conceptual aspect of public revenue and analyze the Indian Tax reforms, taxation policy and redistribution of income.

CO4. Understand the fiscal policy measures and evaluate the dynamics of federal finance and Centre-State financial relations.

*V. V. Ram*





## **B.CP -4.6.4 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

### **Course Outcomes:**

CO1: Understand the environment of investment and risk return framework.

CO2: Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.

CO3: Analyse equity shares using different approaches and models.

CO4: Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.

*Vishram*





## **B.CP - 5.1 MANAGEMENT OF FINANCIAL INSTITUTIONS AND SERVICES**

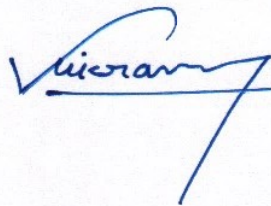
### **Course Outcomes:**

**CO1:** Understand the overall Indian financial system; compare the types of financial markets, financial instruments and financial services, apply the basics of stock markets to analyze the market behavior of various equities.

**CO2:** Understand the functions and objectives of merchant banking, apply the SEBI guidelines in managing new capital issues namely IPO and FPO, utilize the rationale of developing credit ratings to develop new set of credit ratings for newly introduced kind of financial securities.

**CO3:** Classify the various types of Mutual Funds, analyze the financial needs of investors in order to choose correct mutual fund, understand the concept of Insurance.

**CO4:** Understand the role that venture capitalists play in the modern day business environment. Compare the processes of factoring and forfeiting. Understand and apply the various lease rental structures to practical business problems, estimate the minimum rents that may be possible under various rental structures.

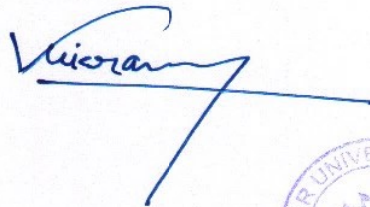




## **B.CP - 5.2 CORPORATE GOVERNANCE AND BUSINESS ETHICS**

### **Course Outcomes:**

- CO1:** Describe and understand the concept of ethics and ethical behavior.
- CO2:** Understand and analyze the ability to discern between ethical and unethical conduct.
- CO3:** Understand and apply the ethics to different functional areas of business.
- CO4:** Understand and analyze the importance of social responsibility for business and society.
- CO5:** Apply and evaluate the structure of Corporate Governance for organizational success in India.

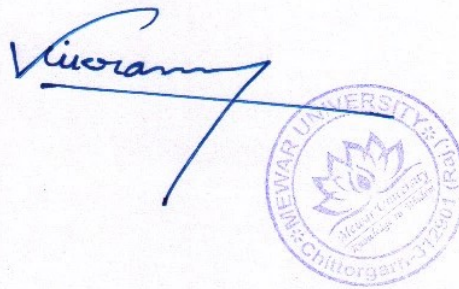




### **B.CP - 5.3 RESEARCH METHODOLOGY**

#### **Course Outcomes:**

- CO1. Understand how research activities can be used to address business decisions.
- CO2. Distinguish and categorize between various types of Qualitative research tools.
- CO3. Determine what needs to be measured to address a hypothesis and construct a basic assessment of scale reliability and validity.
- CO4. Discuss the types of Non-probability and Probability sampling and research report.





## **B.CP - 5.4 ACCOUNTING FOR MANAGERIAL DECISIONS**

### **Course Outcomes:**


**CO1:** Understand the different types of cost, estimation of cost sheet and analyze various management cost related decisions.

**CO2:** Understand the cost and profit analysis technique, analyzing the implication of contribution and break-even analysis and its estimation technique used in business and accounting decision making.

**CO3:** Analyze standard costing and budgetary costing techniques, understanding of their implication and estimation of their control mechanism.

**CO4:** Understand problem solving techniques and analyze their outcomes used in various business decision making.

*Vijayram*





### **B.CP -5.6.1 MANAGEMENT INFORMATION SYSTEM**

#### **Course Outcomes:**

CO1. Remember and understand the concepts of the Internet, analyze the role of data and information.

CO2. Understand the concepts of IPO cycle, analyze input, output components.

CO3. Applying word processing concepts, power point concepts, analyze animation features and components.

CO4. Understand spreadsheet environment, analyze chart and table data on MS Excel and apply formula to sort and filter data.

*Vicram*





### **B.CP -5.6.2 STRATEGIC MANAGEMENT**

#### **Course Outcomes:**

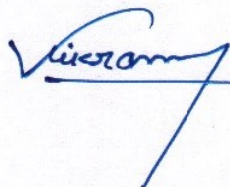

**CO1:** Students will be able to describe major theories, background work, concepts and research output in the field of strategic management.

**CO2:** Students will demonstrate a clear understanding of the concepts, tools & techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature.

**CO3:** Students will be able to demonstrate effective application of concepts, tools & techniques to practical situations for diagnosing and solving organisational problems.

**CO4:** Students will be able to demonstrate capability of making their own decisions in dynamic business landscape.

**CO5:** Students will be able to develop their capacity to think and execute strategically.



### **B.CP -5.6.3 INTERNATIONAL BUSINESS**

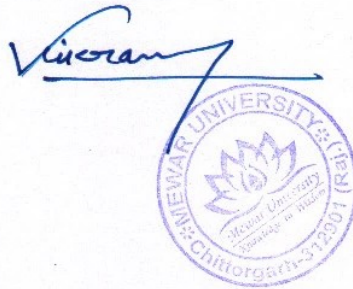
#### **Course Outcomes:**

CO1. Understanding the pattern and structure of India's foreign trade. Analyzing the export product market globally. Examine the trends and development in foreign trade policy of India.

CO2. Understanding and making use of Institutional arrangements for foreign trade in India and globally. Analyzing and Choosing the feasible Infrastructure for export assistance.

CO3. Examine the Export Procedure and Documentation. Understanding the various INCO terms. Assess and determine the sources of foreign trade finance.

CO4. Outline the foreign exchange facilities and analyze the exchange rate mechanism in India. Estimation of India's foreign investment and BOP Account.





## **B.CP -5.6.4 GOODS AND SERVICES TAX**

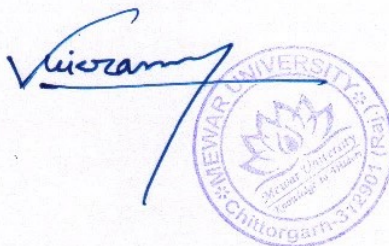
### **Course Outcomes:**

CO1. Understand the basic concept of Indirect Taxes.

CO2. Develop an idea about procedure of registration, Composition scheme, Levy and collection of Tax (under CGST, SGST, IGST, and UGST), Concept of Input tax credit, Reverse Charge Mechanism under GST, Credit and Debit notes.

CO3. Determine the concept of assessment of Demands and recovery, Appeals and revisions, offences and penalties and the procedure of filling of Returns, Payment of Tax, refunds and assessment, Audit under GST.

CO4. Understand and analyze the role of customs duty in international trade. Evaluate the procedure, valuation and computation of customs duty.





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### DEPARTMENT OF COMMERCE

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### MEWAR UNIVERSITY

GANGRAR, CHITTORGARH (Rajasthan) 312901

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[www.mewaruniversity.org](http://www.mewaruniversity.org)





### **Program Outcome**

To provide a systematic and rigorous learning and exposure to Accountancy, Business Statistics, Economic, Finance Management and Business Administration related disciplines.

To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to Accountancy, Business Statistics, Economic, Finance Management and Business Administration related disciplines.

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 facilitate 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 Outcome**

After Completing Masters in Commerce students are able to:-

Develop an ability to apply knowledge acquired in problem solving.

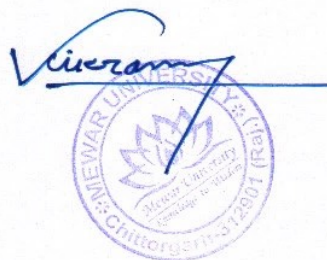
Ability to work in teams with enhanced interpersonal skills and communication.

The students can work in different domains like Accounting, Taxation, HRM, Marketing, Economic, Financial Management and Business Administration.

Ability to start their own business.

Ability to work in MNCs as well as pvt, and public companies.

To develop team work, leadership and managerial and administrative skills.





## **M.com 1.1 Organizational Behaviour**

### **Course Outcome:**

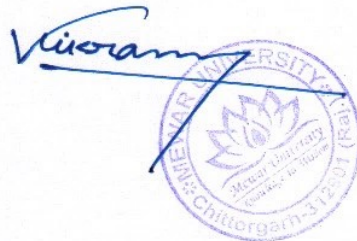
**CO1.** To understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.

**CO2.** To deeply understand the role of individual, groups and structure in achieving organizational goals effectively and efficiently.

**CO3.** To critically evaluate and analyze various theories and models that contributes in the overall understanding of the discipline.

**CO4.** To develop creative and innovative ideas that could positively shape the organizations.

**CO5.** To accept and embrace in working with different people from different cultural and diverse background in the workplace.





## **M.com 1.2 Managerial Economics**

### **Course Outcome:**

- CO1:** Describe the nature and scope of managerial economics, demand analysis and growth model of the firm.
- CO2:** Learn the techniques of production function and cost analysis.
- CO3:** Comprehend the market forms and apply the pricing techniques to determine the price of factors of production.
- CO4:** Apply the knowledge of national income accounting and cost of living measurement in real world situations.
- CO5:** Assimilate the product and financial market equilibrium and decipher monetary and fiscal policies. Describe the trade cycles in the open economy and exchange rate determination





### **M.com 1.3 Advanced Accounting**

#### **Course Outcome:**


**CO1:** Define and explain the theoretical framework of advanced accounting and it's legal provisions.

**CO2:** Remember and describe the concepts of partnership firm ,understand the rules and regulation applied on admission, retirement, death and dissolution of partnership firm.

**CO3:** Apply and explain the accounting rules for putting the transactions related to hirepurchase transactions, royalty and branches in the books of accounts.

**CO4:** Illustrate and apply the accounting rules for the preparation of partnership firm's accounts.

*Vijayam*





### **M.com 1.4 Advanced Statistics**

#### **Course outcomes:**

**CO1:** To develop an understanding of the theory of probability, rules of probability and probability distributions.

**CO2:** To comprehend the decision making process under uncertainty using statistical tools.

**CO3:** To become aware of the concepts in sampling, sampling distributions and estimation.

**CO4:** To understand the meaning and process of hypothesis testing including one-sample and two-sample tests.

**CO5:** To appreciate the importance and application of non-parametric tests in hypothesis testing.

*Vicram*





## **M.com 1.5 Financial Management**

### **Course Outcomes:**

**CO1:** Understand the foundations of financial management, risk return framework and role of a financemanager.


**CO2:** Analyze and evaluate capital projects under different situations using appropriate capital budgetingtechniques.

**CO3:** Critically examine various theories and determinants of capital structure, analyze financial plansand determine optimal capital structure.

**CO4:** Critically examine various theories and policies of dividend and determine optimal payout policy.

**CO5:** Understand the intricacies of working capital management and effectively manage cash, receivables and inventories. And various forms of corporate restructuring and analyze various types of mergers andacquisitions.

*Vinod Kumar*





## **M.com 1.6 Principles and Practices of Management**

### **Course Outcome:**

**CO1:** Demonstrate the influence of historical views on the current practice of management, explain how organizations adapt to an uncertain environment and identify techniques managers make use of to influence and control the internal environment.

**CO2:** Explain the process of management's four functions: planning, organizing, leading and controlling. Evaluate leadership styles to anticipate the consequences of each leadership style.

**CO3:** Developing cognizance of the importance of management principles, analyzing effective application of management knowledge to discover and solve organizational problems and propose optimal managerial solutions.

**CO4:** Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues and understand tools and techniques to be used in the performance of the managerial job.





## **M.com 2.1 Management Accounting**

### **Course Outcomes:**

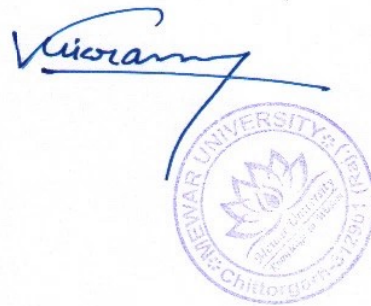
**CO1:** Identify differences between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant

**CO2:** Identify cost according to their associated activities and apply costing techniques for computing cost of products or services

**CO3:** Prepare income statements using variable costing and absorption costing

**CO4:** Make various managerial decisions on the basis of learning about concepts and issues involved therein.

**CO5:** Prepare different forms of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center.





## **M.Com 2.2 Advanced Cost Accounting**

### **Course Outcome:**

**CO1:** Demonstrate knowledge and understanding of the fundamentals of Cost Accounting.

Comprehend the different kinds of cost involved and develop methods for Cost Control.

**CO2:** Evaluate the costs and benefits of different conventional and contemporary costing systems

**CO3:** Analyse and provide recommendations to improve the operations of organisations through the application of Cost accounting techniques.

**CO4:** Develop research and analytical skills including the retrieval of information from variety of cost that may arise in business operations. And identify the critical role of cost allocation in the analysis of customer profitability and sales variances.

**CO5:** Communicate effectively on matters related to cost accounting and apply cost accounting methods for both manufacturing and service industry.





### **M.com 2.3 Research Methodology**

**Course Outcomes:** The successful completion of this course shall enable the student:



**CO1:** To describe the meaning and role of Business Research.

**CO2:** To formulate the research problem and understanding the major research designs.

**CO3:** To determine data sources and learn the art of designing a questionnaire.

**CO4:** To understand various sampling techniques and develop understanding of data collection and fieldwork.

**CO5:** To enable students to analyse data using various techniques and to learn how to communicate the results and follow up.



## **M.com 2.4.1 Human Resource Management**

### **Course Outcomes:**

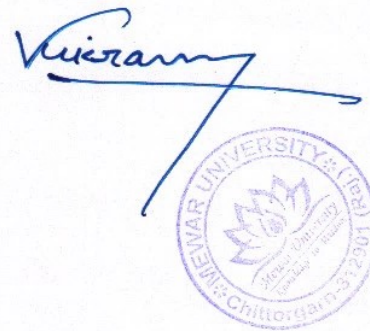
**CO1.** Remember and understand the concept of human resource management its relevance in organizations.

**CO2.** Understand and apply the role ad functions of human resource department in the organizations.

**CO3.** Remember and understand the concept of human resource management its relevance in organizations.

**CO4.** Understand and apply the role ad functions of human resource department in the organizations.

**CO5.** Understand and analyze various HRM processes Recruitment, Selection, Training, Development, Performance appraisals and Reward Systems, Compensation Plans and Ethical Behavior.

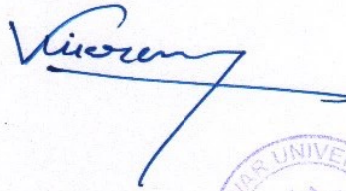




### **M.com 2.4.2 Management of Marketing Services**

#### **Course Outcomes:**

- CO1.** Understand the concept of services marketing
- CO2.** Identify the factors that influence customer expectations of service
- CO3.** Analyze the different pricing and promotion strategies of services
- CO4.** Know the role of communication strategies in service marketing
- CO5.** Understand the marketing plans and services





### **M.com 2.4.3 Derivatives and Risk Management**

#### **Course Outcome:**

CO1: Understand derivative in detail such as forward, futures, options, Greeks, swaps etc.

CO2: Understand of option pricing models and concept of hedging, speculation and arbitrage.

CO3: Demonstrate critical thinking, analytical and problem-solving skills in the context of derivatives pricing and hedging practice.

CO4: Evaluate alternative risk management strategies and tactics.

*Vivran*





### **M.com 2.5.1 Financial Statement Analysis**

#### **Course Outcome:**

CO1: Understand the financial statements, viz., Profit and Loss Account, Balance Sheet, and cash flow statement of a sole proprietor.

CO2: Understand the role of IFRS/ Ind-AS in accounting discipline.

CO3: Understand and Analyse the financial statements from different the perspective of different stakeholders using ratio analysis.

CO4: Understanding of financial distress or bankruptcy prediction and how to analyse management quality means the concept of beyond balance sheet.

*V. V. V. V. V.*





### **M.com 2.5.2 Public Finance**

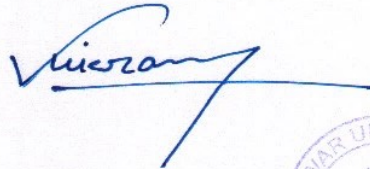
#### **Course Outcomes:**

CO1. Remember and understand the Fundamental Principle of Public Finance together with the functioning of modern Public Finance and analyze the causes of market failure and corrective measures adopted by the Government.

CO2. Understand the theoretical basis of public expenditure and apply the changes in its nature and composition, Understand the concept of deficit financing and analyze the growth of Public Debt in India

CO3. Understand the conceptual aspect of public revenue and analyze the Indian Tax reforms, taxation policy and redistribution of income.

CO4. Understand the fiscal policy measures and evaluate the dynamics of federal finance and Centre-State financial relations.





### **M.com 2.5.3 Indian Financial System**

#### **Course Outcome:**

CO1: Understand the structure and functions of the Indian financial system.

CO2: Illustrate the functioning of financial market and government security market in the development of Indian financial system

CO3: Evaluate the functioning of different financial institutions.

CO4: To critically understand the evolving role of Central Banking and Grasp the conduct of monetary policy

*Vikram*





## **M.com 2.6.1 Security Analysis and Portfolio Management**

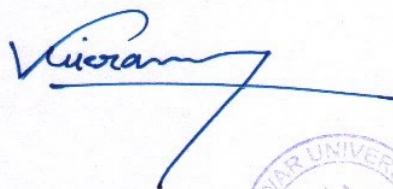
### **Course Outcomes:**

CO1: Understand the environment of investment and risk return framework.

CO2: Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.

CO3: Analyse equity shares using different approaches and models.

CO4: Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.





## **M.com 2.6.2 Management of Financial Institutions and Services**

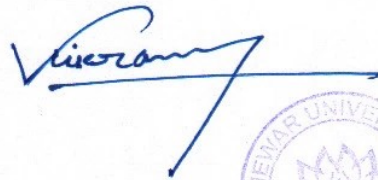
### **Course Outcomes:**

**CO1:** Understand the overall Indian financial system; compare the types of financial markets, financial instruments and financial services, apply the basics of stock markets to analyze the market behavior of various equities.

**CO2:** Understand the functions and objectives of merchant banking, apply the SEBI guidelines in managing new capital issues namely IPO and FPO, utilize the rationale of developing credit ratings to develop new set of credit ratings for newly introduced kind of financial securities.

**CO3:** Classify the various types of Mutual Funds, analyze the financial needs of investors in order to choose correct mutual fund, understand the concept of Insurance.

**CO4:** Understand the role that venture capitalists play in the modern day business environment. Compare the processes of factoring and forfeiting. Understand and apply the various lease rental structures to practical business problems, estimate the minimum rents that may be possible under various rental structures.





### **M.com 2.6.3 Entrepreneurship Development**

#### **Course Outcomes:**

**CO:1** Describe the basics of entrepreneur, its importance and entrepreneurship process.

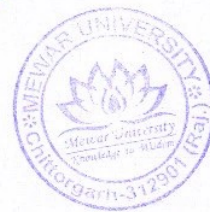
**CO:2** Understand and apply traits of successful entrepreneurs in doing projects.

**CO:3** Understand the kinds of feasibility analysis and evaluating business plans with respect to real life case studies. Creating business models with real life examples.

**CO:4** Understand and analyze the ethical and legal issues in entrepreneurship, employ people for the new venture, marketing challenges faced by the new venture and intellectual property rights.

**CO:5** Understanding the evolution, features, role, limitations, and types of venture capital. Analyze process of venture capital.

*Vikram*





### **M.com 3.1 Business Environment**

#### **Course Outcomes:**

**CO:1** Define the environment of business in terms of factors affecting it and to analyze the impact of such factors, determining the relationship of concurrent business environment with Strategic Management through Environmental scanning & monitoring.

**CO:2** Critically assessing the business environment with respect to prevailing economic framework of a country, describing the role of the regulatory authorities and the principal effects of regulation upon business.

**CO:3** Analyzing the existence of business under various Policies Framework laid by legal environment. Formulate the potential ethical dilemmas and decisions the organization may face in relation to potential opportunities to gain competitive advantage.

**CO:4** Analyze and evaluate global business environment in terms of Global Trade Policies by respective Institutions along with determining the impact and prospects of Technology in shaping Business.

*Vivran*





### **M.com 3.2 Advanced Corporate Accounting**

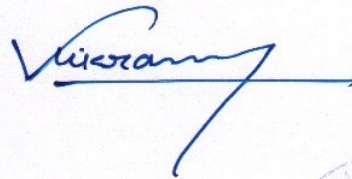
#### **Course Outcomes:**

**CO:1** Define the concept of shares and debentures and illustrate the accounting entries for issue, forfeiture, redemption of shares and debentures.

**CO:2** Understand the concept and rules of underwriting, analyze the liability of underwriters, and evaluate the profit or loss prior to incorporation.

**CO:3** Understand the need for valuation of goodwill and shares, apply the different methods for valuation of Goodwill and shares, prepare and analyze the financial statements of companies.

**CO:4** Understand the process of amalgamation, reconstruction and liquidation of companies; analyze the accounting treatment for different types of amalgamation, reconstruction and Liquidation of companies.





### **M.com 3.3 Operation Research**

#### **Course Outcome:**

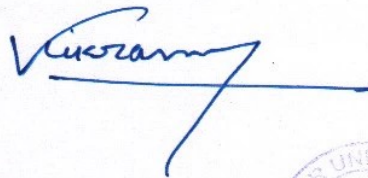
CO1: Solve linear programming problems using appropriate techniques and optimization solvers, interpret the results obtained.

CO2: Determine optimal strategy for Minimization of Cost of shipping of products from source to Destination/ Maximization of profits of shipping products using various methods, Finding initial basic feasible and optimal solution of the Transportation problems

CO3: Optimize the allocation of resources to Demand points in the best possible way using various techniques and minimize the cost or time of completion of number of jobs by number of persons.

CO4: Model competitive real-world phenomena using concepts from game theory. Analyse pure and mixed strategy games

CO5: Formulate Network models for service and manufacturing systems, and apply operations research techniques and algorithms to solve these Network problems





### **M.com 3.4.1 Marketing Management**

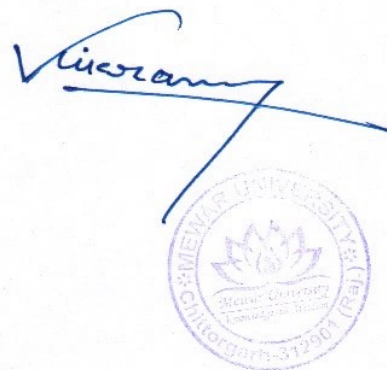
#### **Course Outcomes:**

**CO:1** Remember and understand the basics of marketing management, components of marketing environment. Analyze the four P's and its significance in competitive environment.

**CO:2** Understand the basis for market segmentation, concept of positioning strategies. Analyze target market strategies for new products and brands.

**CO:3** Understand the types of products, product mix, product lifecycle, test marketing and packaging. Apply the pricing methods and analyze the related processes with respect to the real life products.

**CO:4** Understand the role of distribution, promotion and its tools in marketing management. Evaluate the various channels of distribution and marketing ethics.

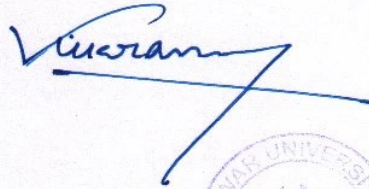




### **M.com 3.4.2 Tax Planning and Financial Reporting**

#### **Course Outcome:**

- CO1: Understanding the theory and concept of Tax planning in corporate sector
- CO2: Analyzing the tax practices in the field of tax planning, avoidance and evasion
- CO3: Obtaining the knowledge in the field of tax slabs and differences of tax practices.
- CO4: Applying various equations for corporate tax and retained earnings.





### **M.com 3.4.3 Project Management**

#### **Course Outcome:**

CO1: Define and comprehend fundamental project management terminology and concepts.

CO2: Understand the project lifecycle and its phases (initiation, planning, execution, monitoring and controlling, closing).

CO3: Create a detailed project plan, including work breakdown structure and schedule.

CO4: Understand and adhere to ethical standards in project management.

*Visram*





### **M.com 3.5.1 Indirect Tax/GST**

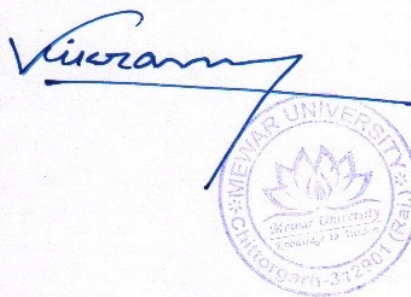
#### **Course Outcomes:**

CO1. Understand the basic concept of Indirect Taxes.

CO2. Develop an idea about procedure of registration, Composition scheme, Levy and collection of Tax (under CGST, SGST, IGST, and UGST), Concept of Input tax credit, Reverse Charge Mechanism under GST, Credit and Debit notes.

CO3. Determine the concept of assessment of Demands and recovery, Appeals and revisions, offences and penalties and the procedure of filling of Returns, Payment of Tax, refunds and assessment, Audit under GST.

CO4. Understand and analyze the role of customs duty in international trade. Evaluate the procedure, valuation and computation of customs duty.





### **M.com 3.5.2 Strategic Management**

#### **Course Outcomes:**

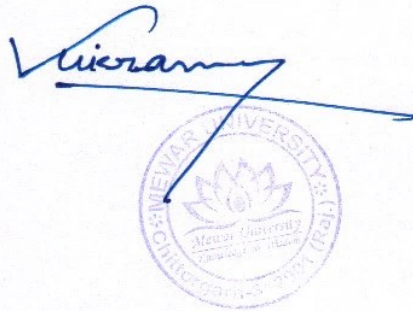
**CO1:** Students will be able to describe major theories, background work, concepts and research output in the field of strategic management.

**CO2:** Students will demonstrate a clear understanding of the concepts, tools & techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature.

**CO3:** Students will be able to demonstrate effective application of concepts, tools & techniques to practical situations for diagnosing and solving organisational problems.

**CO4:** Students will be able to demonstrate capability of making their own decisions in dynamic business landscape.

**CO5:** Students will be able to develop their capacity to think and execute strategically.





### **M.com 3.5.3 International Marketing**

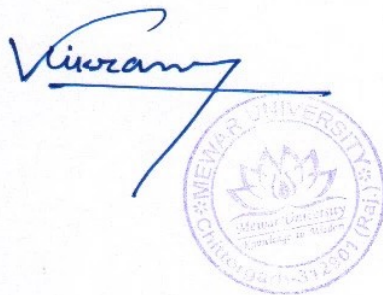
#### **Course Outcome:**

CO1: Develop a clear understanding of the differences between domestic and international markets, including cultural, economic, legal, and political factors that influence marketing decisions.

CO2: Understand how to adapt and develop products and services to meet the preferences and needs of international consumers, while considering factors like localization and standardization.

CO3: Explore techniques for creating and maintaining a strong global brand image, and understand how to position products or services in a way that resonates with target markets.

CO4: Enhance critical thinking by analyzing real-world case studies and applying theoretical concepts to develop effective solutions for international marketing challenges.





### **M.com 3.6.1 International Business**



#### **Course Outcomes:**

CO1. Understanding the pattern and structure of India's foreign trade. Analyzing the export product market globally. Examine the trends and development in foreign trade policy of India.

CO2. Understanding and making use of Institutional arrangements for foreign trade in India and globally. Analyzing and Choosing the feasible Infrastructure for export assistance.

CO3. Examine the Export Procedure and Documentation. Understanding the various INCO terms. Assess and determine the sources of foreign trade finance.

CO4. Outline the foreign exchange facilities and analyze the exchange rate mechanism in India. Estimation of India's foreign investment and BOP Account.



### **M.com 3.6.2 Import and Export Management**

#### **Course Outcome:**


CO1: Understanding International Trade Concepts:- Gain a comprehensive understanding of the fundamental concepts, theories, and principles related to international trade, including comparative advantage, balance of payments, tariffs, quotas, and trade agreements.

CO2: Understand the risks associated with international trade, including currency fluctuations, political instability, and logistical challenges. Learn strategies to mitigate these risks.

CO3: Acquire knowledge about the various types of documents required for international trade, such as invoices, bills of lading, certificates of origin, and insurance documents.

CO4: Develop effective negotiation and communication skills for dealing with international clients, suppliers, and partners.

*Vikram*





### **M.com 3.6.3 Advanced Auditing**

#### **Course Outcomes:**

- CO:1** Remember and understand the concept of audit and internal control system.
- CO:2** Understand and analyze the ability to formulate an audit program and procedure.
- CO:3** Understand and evaluate the knowledge of auditing in making audit reports and audit of different profit and non -profit making organizations.
- CO:4** Understand and evaluate on the knowledge of different types of checking and verification.

