

Mapping of Course Outcomes with Program Outcomes: M.Com. 2022

MASTER OF COMMERCE (M.COM.)- PROGRAMME OUTCOMES	
PROGRAMME OUTCOMES (PO)	
PO1	The Students will be enhancing the knowledge of business, commerce and trade and managing business through marketing, banking, insurance, finance, accounting, auditing, laws and tax practices
PO2	Able to enhance the horizon of knowledge in various fields of commerce through functional management, entrepreneurship and corporate governance and also able to resolve conflicts and negotiation in the business settings with ethics and moral values in the corporate
PO3	Able to understand the Indian Financial System with the demonstration of broad and coherent knowledge of the theoretical and professional disciplines of banking and insurance to identify the intrinsic value of the securities, formulation of strategy for diversification of risk and selection of optimum portfolio for wide range of career dealing with the flow of money from accountant to investment banker, money manager to personal financial consultant
PO4	Able to have careers in commercial and business research including consultancy research for the industry, trade and commerce with the use of statistical tools and techniques in the area of business decision making to have optimum decision with consideration of risk.
PO5	Understand the financial management decisions regarding financial goals, optimum mix of various capitals, cost of capital, capital budgeting technique under certainty and risk situation, determinant and dangers of dividends and leverages and management of working capital with the application of management accounting tools and techniques in taking marketing and Human resource decisions about contemporary issues.
PO6	Able to know the fundamentals of computer, operating system and types of network used in the various accounting packages and DBMS and its use in the decision making, website designing and electronic payment system in dynamic business environment. Also enhance the computer expertise in business related software and their applications in E-commerce, E-Banking and Online marketing
PO7	Able to organize the entrepreneurship in more proficient of the small and large enterprises for improving financial health, efficient risk and working capital management in product and project development and start new venture or start-up for generating employment
PO8	Advanced learning of the contemporary issues related to accounting, procedure of income tax and indirect taxes with the basic understanding of acts and provisions regarding the company audits to evaluate the new business opportunities in financial and business decisions
PO9	Develop the basic understanding about research in the major areas of commerce and management and to develop the analytical and diagnostic skills for critically interpret the data in real world and to contribute in the corporate and society through research outcomes

CO1	Analyze probability distribution and its applications	2	1	2	3	3	3	3	1	3
CO2	Parametric analysis and hypothesis testing	3	2	3	3	1	3	3	1	3
CO3	Apply small sample test and analysis of variance for data analysis	2	1	2	3	1	3	3	1	3
CO4	Apply non-parametric analysis and statistical decision making for business analyses and interpretation	2	3	1	3	2	3	1	1	3
Course: COM 406: Business Communications and Soft Skills										
CO1	Dynamic and vigorous use of various types of communication modes to the diversity of players associated with the business	3	3	3	3	2	1	1	1	3
CO2	Articulation of communication skills to avoid conflicts, resolve conflicts and negotiate in the business settings to have extraordinary gleaming teamwork.	3	3	1	3	1	1	2	2	3
Course: COM 407: Statistical Software for Business Analysis										
CO1	Apply the basic Statistical Software packages for data analysis.	3	2	3	3	3	3	3	1	3
CO2	Enter and organize data in the MS Excel and Interpretation of statistical results	3	2	3	3	1	3	2	2	3

PROGRAMME: M.COM. – SEMESTER II - 2022

MASTER OF COMMERCE (M.COM.)- PROGRAMME LEARNING OUTCOMES										
	COURSE OUTCOMES (CO): Course: COM 421: Research Methodology	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO1	Formulate of research problems and developments of research outline	3	2	2	3	3	2	2	1	3
CO2	Generate of research hypothesis and research design for business studies	3	2	2	3	2	1	2	2	3
CO3	Measuring and scaling of data for analysis	3	3	1	3	2	3	1	1	3
CO4	Analyse and interpretate the statistical results for report writing	3	3	2	3	2	1	3	1	3
Course: COM 422: Financial Management										
CO1	Understand the financial management decisions regarding financial goals, estimate the overall capital requirement and optimum mix of various capitals in the business organization	3	1	3	3	3	2	3	2	3
CO2	Ascertain the benchmark as combined cost of capital to evaluate the capital investment project and use of capital budgeting technique under certainty and risk situation	3	2	1	3	5	2	3	3	3
CO3	Identify the determinant and dangers of dividends and leverages and its optimization process	3	1	2	3	3	2	3	3	3

CO1	Proficient to instigate the feasibility studies of business opportunities and corporate project management in terms of idea generation, product selection, location design and project life cycle.	3	3	2	3	3	2	2	2	3
CO2	Identify the significant major cost and sources of project financing for estimation of optimum capital structure under risk environment	3	3	3	3	2	1	3	3	3
Course: COM 427: Academic Writing and Research Report										
CO1	The relevance of academic writing and develop efficiency in academic report writing and Publications ethics	2	2	1	3	2	2	3	1	3
CO2	Able to formulate the structure for systematic completion of research project and provide effective report the knowledge recommendations.	3	3	2	3	3	1	3	2	3

PROGRAMME: M.COM SEMESTER III - 2022

MASTER OF COMMERCE (M.COM.)- PROGRAMME LEARNING OUTCOMES										
	COURSE OUTCOMES (CO): Course: COM 531 Corporate Governance and Business Ethics	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO1	Understand the policies of corporate governance and its theories.	3	3	2	3	1	1	2	2	3
CO2	Elaborate about corporate boards and committees	2	3	3	3	2	1	3	1	3
CO3	Carry out business with ethics and moral right values in the workplace in the corporate.	2	3	2	3	2	1	2	1	3
CO4	Identify the ethical and unethical practices going on in corporates	3	3	3	3	2	1	3	1	3
Course: COM 532: Entrepreneurship and MSMEs Management										
CO1	Mind map of the entrepreneurial skill development, designing entrepreneurship model, entrepreneurship process and behaviour.	3	3	1	2	2	2	3	2	2
CO2	Role, traits, and functions of entrepreneurs at different stage of enterprise	3	2	1	2	2	1	2	1	3
CO3	Identify the MSMEs environment and its management for strategy formulation and implementation and develop venture start-up process.	3	3	1	3	2	2	2	1	2
CO4	Development of MSMEs structure and feasibility analysis of small business	3	3	3	2	2	1	2	1	3
Course: COM 533 Advanced Accounting										
CO1	Application of contemporary issues in accounting practices	3	3	2	3	3	2	1	2	3
CO2	Changing dimensions of financial reporting practices to various stakeholders considering societal and technological variables	3	3	2	3	3	2	2	2	3
CO3	Application of accounting standards in the financial statements of companies and integrated reporting practices	3	2	1	3	3	3	2	2	3

CO4	Amalgamation and reconstruction reporting practices in changing accounting standard scenario	3	2	1	3	3	2	2	2	3
Course: COM 534 Direct and Indirect Tax Laws										
CO1	Assessment of taxable income from various heads and its provisions	3	2	1	3	2	1	2	3	3
CO2	Assessment of taxable income and computation of tax liability of various assesses	2	3	1	3	2	2	2	3	3
CO3	Computation of tax liability for export & import and export tax incentives	2	3	1	3	2	2	2	3	3
CO4	Assessment of tax liability on Goods and services and authoritative structure	2	3	1	3	2	2	1	3	3
Course: COM 535: Financial System in India										
CO1	Analyse the regulatory framework of short run security market and its application	3	2	3	3	2	2	3	2	3
CO2	Analyse the Indian financial regulatory bodies (RBI, SEBI) and long-term security market	3	3	3	3	2	1	3	2	3
CO3	Evaluation of fee-based financial services such as credit rating, depository services, leasing and hire purchase services	2	2	3	3	2	1	2	1	3
CO4	Know the Modus Operandi of fund-based services such as leasing, venture capital, factoring and forfaiting	2	3	3	3	2	2	2	2	3
Course: COM 536: E-commerce and Accounting Packages										
CO1	Differentiate between e-commerce and traditional commerce with driving force of development.	3	3	2	3	2	3	1	1	3
CO2	Practical knowledge of preparing web and designing and web pages	2	3	1	2	1	3	2	1	3
CO3	Understand the forms of e-payment system, and security risk	2	2	3	2	1	3	2	1	3
CO4	Application of different Web languages for preparing web-pages	2	3	1	3	2	3	2	1	3

PROGRAMME: M.COM. – SEMESTER IV - 2022

MASTER OF COMMERCE (M.COM.)- PROGRAMME LEARNING OUTCOMES										
COURSE OUTCOMES (CO): Course: COM 541 Strategic Management										
		PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9
CO1	Understand the concept, process and structure of strategic management for business decisions.	3	3	2	2	2	1	2	2	3
CO2	Understand the various strategic analysis and its evaluation.	3	3	2	2	2	1	2	1	2
CO3	Assess the various strategic options/ Departmental feasible strategies in business scenarios.	3	3	3	2	2	1	2	1	3

CO4	Know the process of effective implementation and evaluation techniques of corporate strategies.	3	3	2	2	2	1	2	1	2
Course: COM 542 Advanced Auditing										
CO1	Develop the basic understanding of acts and provisions regarding the company audits and preparation of audit reports.	3	3	1	2	3	2	2	3	3
CO2	Differentiate in cost audit and financial audit, develop the procedure for cost audit and preparation of its report.	3	3	1	2	3	2	2	3	3
CO3	Differentiate between management audit and financial audit, develop the procedure for audit of managerial function and preparation of its report.	3	3	2	3	2	2	2	3	3
CO4	Develop the understanding the auditing of contemporary issues in corporate sectors.	3	3	2	3	3	1	2	3	3
Course: COM 543 Corporate Tax Planning and Management										
CO1	Understand the procedure of compliance the corporate taxation, differentiate between tax planning, tax avoidance and tax evasion and strengthen to evaluate the new business choice in term of tax planning.	3	3	1	3	2	2	3	3	3
CO2	Examine the tax planning opportunities available in various financial and business decisions.	3	3	3	2	2	2	3	3	3
CO3	Explore some special corporate tax incentives available to the specific business and activities.	3	3	1	3	2	1	2	3	3
CO4	Identify the tax planning opportunities accessible in restructuring business strategies.	3	3	1	3	2	1	3	3	3
Course: COM 544 Security Analysis and Portfolio Management										
CO1	Develop the evaluative skills of investment in financial securities and its process	3	2	3	3	2	3	3	2	3
CO2	Examine the fundamental and technical analytical techniques of financial securities to identify the intrinsic value of the securities for investment and speculative decision.	2	2	3	3	2	2	3	2	3
CO3	Identify the types of risk associated with security prices, and formulation of strategy for diversification of risk and selection of optimum portfolio	2	2	3	3	2	3	3	2	3
CO4	Skill to understand the various types of derivatives, risk associated and modeling of derivative investment.	1	2	3	3	2	2	3	2	3
Course: COM 545 Project Report (Based on Specialisation)										
CO1	Conduct literature review and identify the research gap	3	3	3	3	2	3	3	3	3
CO2	Formulate research problems and hypotheses	3	3	3	3	3	3	3	3	3
CO3	Establish research design, data collection and sampling techniques.	3	3	3	3	3	3	3	3	3
CO4	Equipped with data analytical skills, hypothesis testing, academic writing and presentation of report.	3	3	3	3	3	3	3	3	3

NOTE: Rating of level of mapping of Course Outcome (CO) with Program Outcome (PO) is done on the rating 1 to 3 where 1 stands for low relevance, 2 for average and 3 for highest.

Course: COM 401: Managerial Economics		
UNIT	Course Content	Course Outcomes
UNIT I	<p>Nature and Scope of Managerial Economics Definition, Nature and Scope of Managerial Economics - Traditional Economics vs. Managerial Economics. Managerial Economist's Roles and Responsibilities - Relation with Economics and other Disciplines. Business Objective Models – Profit Maximization, Sales Maximisation, Managerial Discretion and Behavioural Models. Fundamental Economic Concepts – Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts</p>	Develop basic understanding about business opportunities and corporate project management in term of Idea generation, product selection, location design and project life cycle
UNIT II	<p>Theory of Consumer Demand and Demand Elasticity Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analysis of Demand; Consumer's Choice; Individual and Market Demand Functions. Demand Distinctions; Law of Demand - Price, Income and Substitution Effects. Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising and Expectation Elasticities and Applications in Business Decisions. Demand Estimation- Functional Forms, Demand Forecasting, need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.</p>	Able to understand the feasibility studies and project appraisal techniques for project formulation
UNIT III	<p>Production and Cost Theory Production Function; Laws of Variable Proportions; Producer's Equilibrium - Traditional Analysis, Isoquant, Isocost and Ridge Lines and Modern Analysis of Producer's Equilibrium-Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale – Internal and External. Implications of Costs – Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behaviour in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Real and Pecuniary Economies; Relevance of Costs in Business Decisions.</p>	Able to identify the significant major cost and sources of project financing for estimation of optimum capital structure
UNIT IV	<p>Pricing Policies, Profit Policies and Planning Types of Market – Perfect and Imperfect Competition. Pricing Practices-Cost Plus Pricing, Marginal or Incremental Pricing, Product Line Pricing, Differential Pricing, Pioneer Pricing - Skimming and Penetrating Pricing. Profit-Concept and Measurement; Profit Theories–Traditional and Modern; Profit Policies-Rationale for Profit Restraints Profit Planning – CVP Analysis – Applications of CVP Analysis in Managerial Decisions - Attainment of Profit Targets, Management of Change in Price and Variable Cost, Product Mix, Capacity Expansion and Make/Buy.</p>	Able to analyses the investment opportunities under certainty and risk environment and develop effective organization structure for monitoring and controlling of projects

Course: COM 402: Organisation Theory		
Course Content:		
UNIT I	Organisation and Theories of Organisation Organisation - Concept, Features, Types, Forms and Significance; Organisational Vs. Individual Goals and their Integration; Role of Positive Thinking in Organisations. Classical Theories-Scientific Management; Process Management; Bureaucratic Model; Neo Classical Theories-Human Relations and Behavioral Science; Modern Theories - System, Contingency and Quantitative.	About the basic concepts and theories of organization and its management
UNIT II	Organisation Structure, Culture and Conflict Organisational Structure- Concept and Factors Influencing Organisational Structure; Departmentalisation; Span of Management; Centralisation and Decentralisation; Delegation of Authority; Organisational Culture – Impact of Organisational Culture; Socio-Cultural features of India and its Impact; Organisational Conflicts-Positive and Negative Impact; Level of Organisational Conflicts-Individual Group and Organisational Measures to minimise conflict.	Basics of organisational structure, culture and conflict
UNIT III	Motivation and Group Dynamics Concept, Process and Significance of Motivation, Theories of Motivation-Need Hierarchy Theory, Theory X and Theory Y, Two Factor Theory, Ouchi's Theory Z and Victor Vroom's Expectancy Theory; Group Dynamics –Definition and Importance, Types of Groups, Formal vs. Informal Groups and Influencing Informal Groups; Quality Circle. Leadership - Concept, Significance and Styles; Leadership Theories-Trait Theory, Behavioural Theory, Fiedler's Contingency Theory, Managerial Grid and Likert's Four Systems of Leadership	Utilization of motivation theories and group dynamics in the organisation to achieve organisational goals
UNIT IV	Organisational Change and Organisational Development Management of Change -Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organisational; Overcoming Resistance to Change; Change Models - Lewin's Three Step Model; Change Agents. Meaning and Process of Organisational Development; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organisational Effectiveness-Concept and Approaches; Organisational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness	Use of management dynamism to manage personal and interpersonal group cohesiveness in the concrete work-life doctrines in organization through organizational development and change

Course: COM 403: Business Environment		
UNIT I	Business Environment Concept, Nature and Signification of Business Environment; Economic Systems - Capitalism, Socialism and Mixed Economy, Indian Financial System - Financial Markets, Financial Intermediaries – SEBI and RBI. Constitution of India-Preamble, Features, Fundamental Rights, Directive Principles and Union - State Relations, Business Pressure Groups – Concept and Importance; CII, FICCI; FEMA, Consumer Protection Act 1986	Identify the definable aspects of business environment within which a business organisation has to function
UNIT II	Economic Environment Public Sector, Private Sector, Joint Sector and Co-operative Sector in India; Five Year Plans - Aims, Objectives, Development Strategy, Outlay and Financial Resources; Progress under the Plans Industrial Policy, Economic Policy, Monetary Policy, Fiscal Policy, Export-Import Policy and Balance of Payment; Special Economic Zones (SEZs); Micro, Small and Medium Enterprises (MSMEs); Village and Cottage Industry; Parallel Economy; Privatization; Devaluation of Rupee and Disinvestments.	Acumen on the role of economic system, economic planning, economic reforms and its impact on the business environment;
UNIT III	Socio-Cultural Environment Nature of Indian Society and Ethos; Social Interest, Institutions and Values Vis-a-vis Industrial Development; Responsibility of Business-Rationale, Scope, Responsibility Towards Self, Owners, Creditors, Depositors and Employees, Business Ethics-Meaning, Assumptions, Features, Principles, Need and Importance; Standards, Consumerism; Social Audit-Definition, Characteristics, Importance, Scope, Audit Process and Social Audit in India.	Explore the pragmatic parameters and contemporary dimensions associated with business environment and its relevance for business decisions;
UNIT IV	International Environment Globalization-Concept, Merits, Demerits, and Interdependency; India's International Trade; MNCs-Meaning; Characteristics; Merits and Demerits; Multinational and Govt. Policy; Foreign Capital Inflows-Concept, Merits, Demerits and Present Trend; Collaborations and Agreements-Bilateral, Multilateral; Memorandum of Understandings (MOUs); International Economic Institutions – GATT, WTO, UNCTAD, World Bank, IMF; Transfer of Technology; Technology Policy	Fathom the protagonist of government and changing laws and its implication for the business.

Course: COM 404: Managerial Accounting		
UNIT I	Managerial Accounting Nature, Scope and Functions of Managerial Accounting; Difference between Managerial Accounting and Financial Accounting; Controllership Functions, Financial Statement Analysis & Interpretation: Meaning & Types of Financial Statement, Limitation of Financial Statement, Objective & Methods of Financial Statement Analysis, Comparative Analysis and Common-Size Statement Analysis, Trend Analysis, Cash Flow (Revised	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting tools and techniques;

	AS3), Fund Flow Statement, Ratio Analysis, Classification of Ratios- Profitability, Liquidity, Turnover Ratios, Advantages & Limitation of Ratio Analysis	
UNIT II	Marginal Costing and Responsibility Accounting Marginal Costing and Absorption Costing, Uses of Marginal Costing in Managerial Decisions, Break-even Analysis-Assumptions and Limitations; Break-even chart. P/V ratio; Practical, Application of Break-even Analysis. C-V-P Analysis and its applications in business. Responsibility Accounting- Concept; Responsibility Centres – Cost, Profit, and Investment Centres; Advantages, Transfer Pricing - Market-based Price and Cost-based Price, Cost Control and Cost Reduction: Process and Technique	Learn autonomously to demonstrate the high-level apportionment of costing and accountability within the organization;
UNIT III	Budgetary Control and Standard Costing Budget and Budgetary Control; Essentials for Effective Budgeting; Advantages. Types of Budgets; Cash Budget and Sales Budget. Flexible Budgeting. Zero-base Budgeting, Performance Budgeting. Concept and Objects of Standard Costing; Setting of Standards; Variance Analysis- Material, Labour, Overhead and Sales Variances, Reasons for the Variances, Advantages & Limitation of Standard Costing.	Estimation of budgets and standardization of Cost
UNIT IV	Contemporary Issues in Managerial Accounting Activity Based Costing, Target Costing, Quality Costing: Meaning, Need, Process and Benefits, Value Chain Analysis: Meaning, Importance, Balanced Scorecard: Meaning, Importance, Four Perspectives.	Evaluation of contemporary ideas and ambiguity to help management in problem solving and decision making.

Course: COM 405: Advanced Business Statistics		
UNIT I	Basic elements of Probability Probability- Random phenomena, outcomes, sample space and events. Axiomatic definition of probability of an event; the case of finite sample spaces. Conditional Probability. Bayes Theorem and its application to business problems, Binomial, Poisson and Normal Distributions- Characteristics and Applications.	Analyze probability distribution and its applications
UNIT II	Parametric Statistical Inference Estimation- Statistics and Parameter; Qualities of a Good Estimator; Point Estimation of mean, variance and percent. Testing of Hypothesis- Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance; Test Statistics, Critical Values, Acceptance and Rejection Regions; P-value; Two tailed and One tailed Tests based on normal distribution for the population mean. Test for equality of two means.	Parametric analysis and hypothesis testing
UNIT III	Small Sample Tests and Interval Estimation	Apply small sample test and

	Sampling Distribution of Students t and F. Small Sample Significance Tests: One-sample Student's t-test for mean and Student's t-test for equality of two means, Concept of a Confidence Interval, Confidence Level. Interval estimation for the population mean in small and large samples, One-way Analysis of Variance-Assumptions and its Applications	analysis of variance for data analysis
UNIT IV	Non-Parametric Tests and Elements of Statistical Decision Making Meaning and Characteristics of Non-Parametric Tests; Difference between Parametric and Nonparametric Tests; Chi-square Test for Goodness of Fit of a Model; WilcoxonMann-Whitney Test Statistical Decision Making: Introduction; Decision Making Environments; Decision Making under Uncertainty - Criterion of Optimism, Criterion of Pessimism, Equally likely Decision (Laplace) Criterion, Criterion of Realism and Criterion of Regret; Decision Making under Risk- Expected Monetary Value and Expected Monetary Loss Criteria.	Apply non-parametric analysis and statistical decision making for business analyses and interpretation

Course: COM 406: Business Communications and Soft Skills		
UNIT I	Business Communication and Communication Barriers Meaning, its concepts & objectives, Principles of effective communication (7 Cs), Media for communication (covering written, oral, face-to-face, audio-visual, computer aided, silence), model of communication process. Types of communication: Formal (upward, downward, horizontal, diagonal), Informal (grapevine, consensus), Ethics in communication. Communication in global scenario. Non-verbal communication, Barriers to communication.	Dynamic and vigorous use of various types of communication modes to the diversity of players associated with the business
UNIT II	Business letters and Personal Skills Need, kinds of business letters, essentials of effective business letter, business letter styles (full block, semi-block, hanging indentation, special letter form), business enquiries and reply, purchase orders, complaints, payment collection letters, circular letters, sales letters, correspondence with banks, memos, office orders, circulars, application letters. Corporate communication and Report, Interview and Report writing	Articulation of communication skills to avoid conflicts, resolve conflicts and negotiate in the business settings to have extraordinary gleaming team work.

Course: COM 407: Statistical Software for Business Analysis		
UNIT I	MS Excel for Data Analysis	Apply the basic Statistical Software packages for data analysis.
UNIT II	SPSS, EViews	Enter and organize data in the MS Excel and Interpretation of statistical results

Course: COM 421: Research Methodology		
UNIT I	<p>Theory of Research: Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Research Planning, Social Survey Research. Research problem- Selection and Formulation of a Research Problem; technique involved - Criteria of a Good Research Problem; Selection of the topic- critical appraisal of literature research, selection of workable topic.</p>	Formulate of research problems and developments of research outline
UNIT II	<p>Hypothesis and Research Design: Hypothesis formulation- Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Business Research; Research Design- Uses of Research Design; Steps in Preparing a Research Design; Exploratory or Formulative Design; Descriptive and Diagnostic Design; Experimental Research Design; Research Design for Business Studies.</p>	Generate of research hypothesis and research design for business studies
UNIT III	<p>Sampling and Scaling: Sampling- Meaning and Characteristics of Good Sample; Principles of Sampling; Sampling Process; Probability and Non-probability Sampling; Sampling Errors Data Collection- Source and Techniques of Data Collection; Process of Data Collection through Observation and Schedule; Construction of Questionnaire; Interview Technique in Business Research; Choice between Primary and Secondary Data. Data Measurement- Concept and Levels of Measurement; Tests of Sound Measurement-Test of Validity and Reliability; Scaling- Concept of Scaling; Types of Rating Scales; Attitude's Scale-Likert Scale, Thurstone Scale and Guttman Scale.</p>	Measuring and scaling of data for analysis
UNIT IV	<p>Data Analysis and Report Writing: Data Analysis- Data processing, Data presentation, Financial and Statistical techniques of data analysis and their limitations, Testing of Hypothesis- Procedures; Types of tests; Parametric Tests of one sample, two samples and more than two samples; Non-Parametric Tests of Hypotheses Interpretation- Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Report Writing-Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.</p>	Analyse and interpretate the statistical results for report writing

Programme: M.Com. – Semester II - 2022

Course: COM 422: Financial Management		
UNIT I	<p>Financial Management and Capital Structure Theories: Financial Management: Meaning and nature; Financial goal–profit vs. Wealth maximization;</p>	Understand the financial management decisions regarding

	Finance functions–investment, financing, liquidity and dividend decisions. Financial planning– Theories of capitalization. Instruments of Finance and sources of finance: Long term and short term. Capital Structure Theories: Conceptual framework, Determinants, Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage.	financial goals, estimate the overall capital requirement and optimum mix of various capitals in the business organization
UNIT II	Cost of Capital and Capital Budgeting: Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted). Capital Budgeting: Meaning and Significance; Methods of Evaluating Investment Opportunities – Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index. Risk Analysis and Capital Budgeting	Ascertain the benchmark as combined cost of capital to evaluate the capital investment project and use of capital budgeting technique under certainty and risk situation
UNIT III	Dividend Policies and Leverage: Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends, factors affecting the dividend policy. Internal Financing (Retained Earnings) – Determinants and Dangers; Dividend Policies – Regularity and Forms of Dividend Factors Determining Dividend Policy Gordon’s Model, Walter’s Model and MM Hypothesis. Operating and Financial Leverage: Measurement of leverages; Analyzing Alternate, Financial Plans; Financial and Operating leverage, Combined leverage. EBIT and EPS analysis	Identify the determinant and dangers of dividends and leverages and its optimization process
UNIT IV	Working Capital Management: Management of Working Capital: Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements. Management of Cash: Strategies, Baumol’s, Miller–Orr’s and Beranek’s models of Cash Management. Management of Receivables: Credit Policy, Credit Terms and Collection Efforts. Management of Inventory	Estimate the working capital requirement and analyze the various models for management of working capital

Programme: M.Com. – Semester II - 2022

Course: COM423: Human Resource Management		
UNIT I	Human Resource Management: Concept, Scope, Objectives and Importance of Human Resource Management; Challenges Faced by a modern Human Resource Manager; Broad Functions of an HRM Department, Steps in HR Planning; Determination of HR Requirements	Understand the significance and challenges of human resource management in competitive environment and its planning.
UNIT II	Recruitment and Selection: Need and Types of HR Policies; Indian Labour Policy Job Analysis; Purposes, uses, contents,	Identify the process of selecting the right type of human resource at

	steps and techniques. Recruitment and Selection Process; Recruitment Policy- Sources; Methods and Recruitment Practice in India, Selection Procedure- Scientific Selection - Placement- Induction and Socialisation	right time for right job.
UNIT III	Performance Appraisal: Need – Purpose and use of performance appraisal. Appraisal Process – Methods – Essential characteristics of an effective appraisal system. Managerial appraisal – Methods of Performance Appraisal including 360 degree Performance Appraisal. Managerial Ethics in Performance Appraisal. Modern Methods of Appraisal – Performance Appraisal through Computer Aided System – Performance Appraisal based on MBO system.	Evaluate the effective performance appraisal techniques of human resource in prolific modern environment.
UNIT IV	HR Compensation and Motivation: Significant Factors Affecting Compensation Policy; Monetary and Non-monetary Rewards; Incentive Systems of Payment; Wage Policy and Wage Fixation in India, Pre-requisites of a Sound Motivational Programme; Motivating Factors and Morale-Building. Maintenance of Discipline, Communication and HR Records	Identify the determinants of sound compensation policy in Indian scenario and morale building in dynamic business scenario.

Course: COM 424: Marketing Management		
UNIT I	Marketing Framework: Concept, Scope and Importance of Marketing; Different Marketing Concepts; Marketing Mix; Strategic Marketing Planning, Marketing Environment – Macro and Micro Components and their Impact on Marketing Decisions. Market Segmentation; Concept, types and importance. Buyer Behaviour – Concept, Types, Motives and Decision Making Process.	Understand the concept of marketing and marketing mix and use it in the taking marketing related decisions.
UNIT II	Product and Pricing Decisions: Concept and Classification of Products; Product Line and Product Mix. Branding, Packaging and Labeling Product Life Cycle; New Product Planning and Development; Consumer Adoption Process; Factors Affecting Price Determination; Pricing Policies and Strategies.	Differentiate among product line and product mix and carry out marketing research in the thrust areas.
UNIT III	Distribution and Promotion Decisions: Concept, Functions and Flows; Channel Design Decisions; Channel Management Decisions; Channel Dynamics; Market Logistics; Retailing and Wholesaling; Communication Process; Promotion Mix-Advertising, Personal Selling, Sales Promotion and Publicity. Public Relations; Direct Marketing; Managing Sales Force.	Develop the feasible distribution channel and promotion mix of the product
UNIT IV	Marketing Research and Services Marketing: Concept and Scope of Marketing Research; Marketing Research Process; Different Aspects of Marketing Organisation; Marketing Control. Financial Services Marketing – Concept and Features; Financial Services Marketing Environment and Financial Services Marketing Mix; International Marketing; Relationship Marketing, Ethical and Legal Aspects of Marketing, Contemporary issues in Marketing.	Understand the financial service marketing environment and service marketing mix for marketing research

Course: COM425: Computer Application in Business		
UNIT I	Computer Networks and Internet: Meaning and Components; Basic Idea of Different Types of Networks; Internet-a Global Network; E-Mail; Common Protocol Used in Internet; Concept of World Wide Web and Internet Browsing; Internet Security; Application of Internet in Business.	Know the fundamentals of computer, operating system and types of networks used in the various business.
UNIT II	Operating Systems and Word Processing: Concepts; Basic Idea of DOS, WINDOWS, Unix, and Linux. Introduction and working with MS-Word in MS-Office; MS-Excel; MS-Power Point-Basic Commands, Formatting Text, and Documents; Working with Graphics and Creating Presentation the Easy Way.	Understand the operating system and word processing and its formatting
UNIT III	Introduction to Accounting Packages and DBMS: Preparation of Vouchers, Invoice and Salary Statements; Maintenance of Inventory Records, Accounting Books and Final Accounts; Financial Reports Generation. Traditional File Management; Processing Techniques; Limitation of File Management Systems; Meaning and Features of DBMS; Components of DBMS; Architecture of DBMS; Functioning of DBMS.	Use accounting packages and DBMS in the business.
UNIT IV	Enterprise Resource Planning: Importance – Meaning – Applications in business – SAP – Oracle Finance.	Know about Enterprise Resource Planning and its application in business

Course: COM 425: Banking and Insurance Management		
UNIT I	Commercial Banking in India: Indian Banking System; Functions and Problems of Commercial Banks; Different Types of Bank Customers; Different Types of Deposit Accounts and their Features; Bank Credit-its Creation and Pattern of Distribution; Credit-Deposit Ratio of Banks. Bank-Customer Relationship Salient Features of Banking Regulation Act, 1949; Credit Control. Recent Reforms in Banking Sector in India and its Impact on the economy;	Demonstrate the broad and coherent knowledge of the theoretical and professional disciplines of banking and insurance sector.
UNIT II	Insurance and Risk Management Concept of Risk, Types of Risks-Financial and Non-financial: Insurance: Meaning, Nature and Scope, Importance of Insurance for Individuals, Business, Society and Nation Origin and Growth of Insurance, Insurance Organisations in India Principles of Insurance Contract, Insurable Interest, Utmost Good Faith, Warranties, Indemnity, Subrogation, Proximate	Capable to integrate technical and conceptual knowledge with interpersonal skills to exercise informed commercial judgment within a complex professional

	Cause, Contribution, Return of Premium, Assignment of Interest, Double Insurance, Over-insurance, Under-insurance and Reinsurance	setting.
UNIT III	<p>Life Insurance: Nature and Importance of Life Insurance; Principles of Life Insurance Contract; Insurance Policies and Annuities; Calculation of Premium; Factors Influencing Selection of Policy; Important Insurance Policies of the LIC and Private Insurance Companies. Group Insurance, Group Vs. Individual Insurance, Types of G.I. Schemes; Salary Saving Scheme; Annuity Contracts Provisions Relating to Nomination and Assignment of Life Insurance Policies; Nomination vs. Assignment; Settlement of Claims-Types of Claims and Procedure of Payment.</p>	Understand the insurance policy and annuity's calculation of life and group insurance.
UNIT IV	<p>General Insurance: Marine Insurance – meaning and nature of Marine Insurance Contract; Kinds of Marine Polices and their important features; Important Policy Clauses; Marine Perils and Losses; Fire Insurance- Characteristics of Fire Insurance Contract; Basic Principles of Fire Insurance; Types of Fire Insurance Policies and their features; Claims Settlement Other 23 types of insurance- Motor Insurance and Health Insurance – Salient features, types of policies and claim settlement – General Insurance Companies in India. Insurance Legislation in India: Important provisions of LIC Act, 1956 and IRDA Act, 1999 Salient features of Insurance Act, 1938; E.S.I. Act, 1948; G.I.B (N) Act, 1972; Marine Insurance Act, 1963.</p>	Able to extend specialized technical advice, knowledge and ideas, to professionals and others with the financial services in insurance industry.

Course: COM 426: Project Planning and Control		
UNIT I	<p>Project Identification and Appraisal Understanding environment for business opportunities. Location, Factory Design and Layout Conceptual Framework to Project and Project Management; Topologies of Projects, Phases of a Project Lifecycle; Stages of a Project; Project Management Team. Project Appraisal and Project formulation</p>	Proficient to instigate the feasibility studies of business opportunities and corporate project management in terms of idea generation, product selection, location design and project life cycle.
UNIT II	<p>Project Cost and Project Evaluation Major Cost Components of the Project and Sources of Project Financing. Planning Capital Structure and Break-even Analysis Investment Evaluation under Certainty and Uncertainty. Project Evaluation Techniques-Pay-Back Period, Profitability Index, Net Present Value,</p>	Identify the significant major cost and sources of project financing for estimation of optimum capital structure under risk environment

	Internal Rate of Return, Certainty Equivalent Approach and Sensitivity Analysis. Project Organization; Project Planning and Scheduling; Project organization Techniques- GANTT Charts, CPM, PERT Cost and Time Over-run; Project Follow up and Monitoring	
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Course: COM 427: Academic Writing and Research Report		
UNIT I	Unit-I: Introduction and Research Paper Writing Academic and research writing: Introduction; Importance of academic writing; Basic rules of academic writing, English in academic writing; Styles of research writing Plagiarism: Introduction; Tools for the detection of plagiarism; Avoiding plagiarism Journal Metrics, Author Metrics Literature review: Introduction, Source of literature; Process of literature review; Online literature databases; Literature management tools Types and Structure of research papers; Abstract writing; Review Paper Writing; Research paper writing; Communicating a Research Paper. Referencing and citation; Submission and Post submission	The relevance of academic writing and develop efficiency in academic report writing and Publications ethics
UNIT II	Unit-II: Academic and Thesis Writing Thesis Writing: Empirical Study, Structure of a thesis, Scope of the work, Literature review, Research Methodology, Results and Discussions, Figures and Tables preparation, Conclusions and future works, Bibliography, Appendices Research proposal writing; Abstract/ Conference Paper/ Book/ Book Chapter writing; Project proposals Writing: Budgets Proposals Academic and Publications ethics, Violation of publication ethics, Redundant publications, Selective reporting and misrepresentations of data Open Educational Resources (OERs) for learning & Research	Develop a thorough understanding of the chosen subject area and ascertain the gap in research studies Validate the ability to collect, present, analyse and critically interpret data in real world Able to formulate the structure for systematic completion of research project and provide effective report the knowledge recommendations.

Programme: M.com Semester III - 2022

Course: COM 531 Corporate Governance and Business Ethics		
UNIT I	Corporate Governance and its practices in India Meaning and origin of corporate governance; Theories of corporate governance-agency	Understand the policies of corporate governance and its

	<p>theory-sources and costs of agency conflict; stakeholders' theory; Corporate governance mechanisms-internal and external; corporate governance models-US-UK model, European model and Japanese Model; linkage between corporate governance and economic development.</p> <p>Nature of companies in India-family managed and widely-held; shareholding pattern in Indian Companies; reasons for poor governance standards; Governance models in India- Managing agency model, business-house model and anglo-american model; progress of governance in India; governance standards in public sector enterprises, banking and insurance companies.</p>	theories.
UNIT II	<p>Corporate Boards and Governance Committees</p> <p>Corporate Boards- Powers, role and types of corporate boards; determinants of board effectiveness-size, composition, information, compensation, meetings and evaluation of board performance; Board Committees: - Need, objectives, types, number and functions of board committees-audit, compensation, nomination, environment, risk, strategic committees, etc; linkage between board committees and governance standards.</p> <p>Governance committees in UK-Cadbury, Hampel, Greenbury, Smith and Combined Code; OECD principles of governance; Governance committees in India-CH, Birla, Naresh Chandra and Narayan Murthy committees' major recommendations; role of SEBI in governance; extent of compliance of governance code in India; governance rating in India.</p>	Elaborate about corporate boards and committees
UNIT III	<p>Business Ethics and Corporate Social Responsibility:</p> <p>Business Ethics- Meaning, need, values, Nature and goals of business ethics; Business ethics and the law; Ethics and ethos-morality, virtue and social ethics; ethical perspective of managers. Ethical Theory - Ethical relativism and reasoning in ethics- Psychological egoism-modern ethical theory: Utilitarian ethics- Deontological ethics- virtue ethics</p> <p>Corporate Social Responsibility - The classical model of corporate social responsibility; critical assessment of the classical model</p> <p>The private property defence-modified version of the classical model- the moral minimum-the stake holder theory</p>	Carry out business with ethics and moral right values in the workplace in the corporate.
UNIT IV	<p>Ethics in business discipline:</p> <p>Ethics and HRM-Moral rights in the work place-employees responsibilities and ethics.</p> <p>Ethics and marketing ethical issues in marketing-ethics of sale and advertising-marketing ethics and consumer autonomy, Ethics and finance-ethical theories and decision making application of traditional theories to decision making. Ethics and production-Ethical implications of technology-ethics in the natural and global environment-ethics in the global business and earth environment.</p>	Identify the ethical and unethical practices going on in corporates

Programme: M.Com. – Semester III - 2022

Course: COM 532: Entrepreneurship and MSMEs Management

UNIT I	Entrepreneurship: Entrepreneurship-meaning and definition and forms; Entrepreneurship Theories-Sociological, Economic, Psychological and Managerial Theories Entrepreneurship process- Setting, preparation, Management and survival, Growth, Entrepreneurship transition Entrepreneurship- problems and prospects in India Entrepreneurial Behaviour and Skills; Entrepreneurial Structure; Entrepreneurial Culture Vs Administrative Culture	Mind map of the entrepreneurial skill development, designing entrepreneurship model, entrepreneurship process and behaviour.
UNIT II	Entrepreneur: Nature, Characteristics and importance; Role of an entrepreneur: different views Psychological, social, economic and Managerial, Classification of entrepreneurs; Entrepreneurial traits and motivation; Entrepreneur distinguished from manager and leader Entrepreneurial function at different stages of enterprise life cycle; Sources of entrepreneurial supply; Entrepreneurial Ethics; Entrepreneurship Development- Models, Designing and Evaluating Entrepreneurship Programme, EDPs in India	Role, traits, and functions of entrepreneurs at different stage of enterprise
UNIT III	Management of MSMEs: Environment of Small Enterprise Management; Small Enterprise management process vs. Large Enterprise management process. Strategy Formulation and Implementation in small Enterprise. Strategic Cost Analysis- Strategic position, Value Chain and Cost Drivers Venture start up process	Identify the MSMEs environment and its management for strategy formulation and implementation and develop venture start-up process.
UNIT IV	Functional Management in MSMEs: Framework of Human Resource Management, Financial Health Analysis; Pattern of Financing and Risk Management; Important issues of Working Capital Management in Small Business Management of Product and Product Life Cycle; Promotional Activities for Small Business; Pricing Policy for a small Business; Distribution Strategy and channels for Small Business Location & Layout and their influence on operation; Break Even Analysis; Production Planning, Scheduling and Control in Small Business Quality Control and Cost Consciousness in Small Business	Development of MSMEs structure and feasibility analysis of small business

Programme: M.Com. – Semester III - 2022

Course: COM 533 Advanced Accounting		
UNIT I	Emergence of contemporary issues in accounting – influence of other disciplines on accounting and changing environment. Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India. Price Level Accounting – Methods, Utility and Corporate Practices	Application of contemporary issues in accounting practices

UNIT II	Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India. Corporate Reporting: Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting. Objectives and Requirement of Financial Reports; Users in Financial Reporting, Qualitative Characteristics of Financial Reports, Corporate Disclosure: Annual report of a Company, XBRL-Extensible Business Reporting Language.	Changing dimensions of financial reporting practices to various stakeholders considering societal and technological variables
UNIT III	Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies, Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India. Corporate Reporting through Web. Accounting Standards in India. Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share and Accounting for Intangibles	Application of accounting standards in the financial statements of companies and integrated reporting practices
UNIT IV	Accounting for Amalgamation and Absorption, Reconstruction of companies: External and Internal, Problems on Amalgamation and Absorption, Problems on External and Internal Reconstruction, Need and Importance of Consolidated Financial Statements, Holding Company and Subsidiary Company, Preparation of Consolidated Profit and Loss Account Preparation of Consolidated Balance Sheet, Segment Reporting: Meaning, Need and Benefits, Report on Corporate Governance: Meaning, Importance and Benefits, Corporate Social Reporting: Meaning, Importance and Benefits, Sustainability Reporting: Meaning, Importance and Benefits, International Financial Reporting Standards (IFRS), Indian Accounting Standards (IAS), Convergence of Accounting Standards with IFRS, Advanced of Convergence.	Amalgamation and reconstruction reporting practices in changing accounting standard scenario

Programme: M.Com. – Semester III - 2022

Course: COM 534 Direct and Indirect Tax Laws		
UNIT I	Income Tax Act, 1961 Definitions, Residential Status and tax liability, Exempted Incomes, Computation of Income various heads of income, clubbing of income, set off and carry forward of losses Deductions from Gross Total Income	Assessment of taxable income from various heads and its provisions
UNIT II	Assessment and Tax Liability Salient features of assessment of individual, Hindu Undivided Family, Firm, Association of Person and Company. Tax deduction and source, Advanced Payment of Tax	Assessment of taxable income and computation of tax liability of various assesses
UNIT III	Custom Duty and its Administration Customs Duty: Basic Feature of Custom Act, Important terms and definitions under the Customs Act, 1962, Types of Custom Duty: Import Levy and export levy, Basic Custom duty, additional custom duty, anti-dumping duty, safeguard duty, any other custom duty. Tax Assessment: Valuation Rules, Valuation of Assessable Goods, Valuation of Custom Duty, Imposition of and Exemption from Custom Duty Compliance and Administration: Submission of return, Prohibition of Export and Import of Goods and Provisions Regarding notified and specified goods. Custom Authority and their power, Penalty and Prosession, Appeals and Revisions	Computation of tax liability for export & import and export tax incentives
UNIT IV	Goods and Service Tax and Its Administration: GST: Meaning, Objectives, Definition and Features of GST, Scope of GST, Benefits and Limitation Structure of GST: Imposition of GST and exemptions from GST, Tax Rates and types of Taxes (CGST, SGST, IGST, UTGST). Composition Scheme: meaning, composition levy, Tax Liability of composite and mixed suppliers Tax Assessment: Scope and Classification of Supply of Goods and Services, Valuation of Taxable Supply, Valuation and Payment of Tax under CGST and SGST, Assessment of Unregistered Person. Tax Credit: Input tax Credit, Remission of tax Adjustment and Refund of GST, Concessions to SSI. Compliance and Administration: Registration of Dealer and Cancellation of Registration. Filling of Return: Procedure, Various Forms and Due Date, Accounts and Other records, Penalty and prosecution, appeals and Revisions.	Assessment of tax liability on Goods and services and authoritative structure

Programme: M.Com. – Semester III - 2022

Course: COM 535: Financial System in India

UNIT I	Financial System: - Money Market including Underwriting, Merchant Banking: Concept of Financial System; Economic Development and Financial System; Growth and Development of Indian Financial System in India. Role of Commercial Banks, Indian Money Market; Instruments of Money Market; Money Market Mutual Funds, RBI's Regulatory Guidelines; Gilt – Edged (Govt.) Securities Market, Meaning and importance of Financial Services, Underwriting: Meaning, Forms and Need; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting. Merchant Banking: Meaning and Importance, Services of Merchant Banks; Regulations by SEBI	Analyse the regulatory framework of short run security market and its application
UNIT II	Regulatory Framework and Institutional Structure Reserve Bank of India and its Role in Regulating the Financial System, Securities Contract (Regulation) Act-Stipulations Relating to Constitution of Recognized Stock Exchanges and Listing of Securities; Securities and Exchange Board of India (SEBI) Concept; Structure and Functions of Capital Market; Primary Market – Concept, Instruments of Issue and Methods of Floatation	Analyse the Indian financial regulatory bodies (RBI, SEBI) and long-term security market
UNIT III	Credit Rating, Depository Services and other financial services: Credit Rating: Meaning and Importance; Rating Process and Methodology; Limitations of Credit Rating; Future of Credit Rating in India, Hire-purchase: Meaning and Importance; Hire-purchase and Credit Sale; Hire-purchase and Installment Sale; Legal Framework; Taxation Aspects of Hire-purchase; Banks and Hire-purchase Business; Bank Credit for Hire-purchase Business.	Evaluation of fee-based financial services such as credit rating, depository services, leasing and hire purchase services
UNIT IV	Leasing and Hire-purchase services Leasing and Hire-purchase; Legal Aspects of Leasing, Venture Capital: Meaning and Significance; Venture Capital Guidelines; Methods of Venture Financing. Factoring-Meaning and Significance; Modus-Operandi; Terms and Conditions; Types of Factoring; Factoring Vs. Discounting; Forfaiting – Meaning and Significance, Working of Forfaiting; Factoring Vs. Forfaiting Development Banks – Objectives-Functions; Investment Institution – UTI and Other Mutual Funds; Organization, Management; Functions and Working of International Financial Institutions – International Monetary Fund (IMF) International Bank for Reconstruction and Development (IBRD), International Development Agency (IDA) and Asian Development Bank (ADB).	Know the Modus Operandi of fund-based services such as leasing, venture capital, factoring and forfaiting

Programme: M.Com. – Semester III - 2022

Course: COM 536: Commerce and Accounting Packages		
UNIT I	Introduction to E-commerce: Meaning and Concept; Objectives; Advantages and Disadvantages; E-Commerce and E-Business; Traditional Commerce vs. E-Commerce; Forces Driving E-Commerce; Growth of	Differentiate between e-commerce and traditional commerce with driving force of development.

	E-Commerce; E-Commerce Opportunities for Industries; Future of E-Commerce.	
UNIT II	E-Commerce Model and Websites: Forms of E-Commerce- Business to Consumer; Business to Business; Business to Government; Other Models – Brokerage Model, Aggregator Model, Info-Mediary Model, Community Model and Value Chain Model; Transaction Process. Websites Generation- Concept and Meaning; Objectives and Advantages; Types of Websites. Website Designing Principles; Methods of Promoting Website; Searching the Website; Factors for Growth of Websites.	Practical knowledge of preparing web and designing and web pages
UNIT III	Electronic Payment System and E-Security: Special Features of Electronic Payment System; Types of E-Payment Systems-E-Cash, E-Cheque, Credit Card, Smart Card and Electronic Purses, Risk and E-Payment Systems; Secure Electronic Transaction (SET). Security Risk of E-commerce; Types of Intruders; Types of Threats; Security Tools Cryptography; Digital Signature and Firewalls; Salient Features of Information Technology Act, 2000.	Understand the forms of e-payment system, and security risk
UNIT IV	Unit-IV Web Designing: Preparing Web-pages and Website Use of HTML and DHTML and scripting languages	(15 Hours)

Programme: M.Com. – Semester IV - 2022

Course: COM 541 Strategic Management		
UNIT I	Corporate Strategy: Introduction Concept and Importance of Strategic Management; Strategic Content, Process and roles. Approaches to Strategic Decision Making; Organisational Mission and Purpose; Objectives and Goals; Corporate Vision, Mission & Philosophy Strategic Management in different contexts	Understand the concept, process and structure of strategic management for business decisions.
UNIT II	Strategic Analysis External Assessment- Porter’s 5 Competitive Forces. Industry Analysis - The External Factor Evaluation (EFE) Matrix, Competitors Analysis, the Competitive Profile Matrix (CPM). Internal Assessment- Resource Based View (RBV). SWOT Analysis The Value Chain and the Internal Factor Evaluation (IEF).	Understand the various strategic analysis and its evaluation.
UNIT III	Strategic Options Porter’s Generic Strategies Integration Strategies, Intensive Strategies. Diversification and Differentiation Strategies, Functional Strategy- Manufacturing, Financial, Marketing, Human Resource, Research and Development.	Assess the various strategic options/ Departmental feasible strategies in business scenarios.
UNIT IV	Strategy Implementation & Evaluation Organising Implementation-Staffing, Leading and Job Design. Relationship between Strategic Formulation and Implementation Strategy Implementation for international business. Strategy	Know the process of effective implementation and evaluation techniques of corporate strategies.

Programme: M.Com. – Semester IV - 2022

Course: COM 542 Advanced Auditing		
UNIT I	Company Audit Introduction to Statements on Standard Auditing Practices. Provisions of the Companies Act, 1956 as Regards to Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment. Preparation of Company Audit Report	Develop the basic understanding of acts and provisions regarding the company audits and preparation of audit reports.
UNIT II	Cost Audit Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Preparation of Cost Audit Report.	Differentiate in cost audit and financial audit, develop the procedure for cost audit and preparation of its report.
UNIT III	Management Audit Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Preparation of Management Audit Report.	Differentiate between management audit and financial audit, develop the procedure for audit of managerial function and preparation of its report.
UNIT IV	Current Issues in Auditing Accounting and Accounting Standards-Service Organization Auditing Standard (SAS) Performance Audit Environmental Audit; Quality Audit.	Develop the understanding the auditing of contemporary issues in corporate sectors.

Programme: M.Com. – Semester IV - 2022

Course: COM 543 Corporate Tax Planning and Management		
UNIT I	Tax Planning Meaning and Importance, Tax Avoidance and Tax Evasion; Computation of Taxable income of Companies; MAT, DDT Tax Planning with Reference to Choice of Location, Tax Planning with Reference to Nature and Form of Organization of New Business.	Understand the procedure of compliance the corporate taxation, differentiate between tax planning, tax avoidance and tax evasion and strengthen to evaluate the new business choice in term of tax planning.
UNIT II	Tax Planning and Business Decisions Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares. Tax Planning in Respect of Own or Lease; Sale of Assets Used for Scientific Research; Make or Buy Decisions, Repair, Replacement, Renewal or Renovation and Shutdown or Continue Decisions.	Examine the tax planning opportunities available in various financial and business decisions.
UNIT III	Special Tax Provisions Tax Provisions Relating to Free Trade Zones and Special Economic Zones, Tax Provisions Relating to Infrastructure Sector and Backward Areas; Tax Incentives for Exporters; 100% Export Oriented Units; Carry Forward and Set Off of Losses and Depreciation.	Explore some special corporate tax incentives available to the specific business and activities.
UNIT IV	Issues Related to Restructuring Business and Tax Payment Tax Planning with reference to Merger, Demerger, Reverse merger. Tax Deductions and Collection at Source; Advance Payment of Tax; Procedure of Assessment; Appeals, Revision, References and Penalties & Prosecution	Identify the tax planning opportunities accessible in restructuring business strategies.

Programme: M.Com. – Semester IV - 2022

Course: COM 544 Security Analysis and Portfolio Management		
UNIT I	Security Investment Decisions Nature and Scope of Investment Decisions; Investment vs. Speculation; Various Approaches for Investment Decisions; Investment Process; Salient Features of Corporate Securities and Derivatives; Bank Deposits; Mutual Fund Schemes; Life Insurance Policies and other Investment Opportunities. Investment Environment -Instruments, Markets, Regulations etc.	Develop the evaluative skills of investment in financial securities and its process
UNIT II	Fundamental Analysis Meaning and Scope of Fundamental Analysis; Economic Analysis and Economic Forecasting; Industry Analysis-Industrial Classification, Analysis of Industry Life Cycle and Industrial Indicators; Company Analysis-Analysis of Financial Statements; Estimation of Intrinsic Value of Shares-Traditional and Modern Methods.	Examine the fundamental and technical analytical techniques of financial securities to identify the intrinsic value of the securities for investment and speculative decision.

	Meaning, significance and its Components; Technical Analysis vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis -Point and Figures, Bar and Line Charts, Moving Averages and other Modern Tools; Limitations of Technical Analysis; Meaning and forms of Efficient Market Hypothesis.	
UNIT III	Risk analysis and Portfolio Management Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks Interest Rate Risk, Market Risk, Inflation Risk, Management Risk, Liquidity Risk and Systematic and Unsystematic Risks; Diversification of Risks. Portfolio Management Traditional and Modern Theory; Selection of Optimum Portfolio-Markowitz Model, Sharpe Model and Capital Asset Pricing Model (CAPM).	Identify the types of risk associated with security prices, and formulation of strategy for diversification of risk and selection of optimum portfolio
UNIT IV	Derivatives and Risk Management Meaning, Types of Derivatives – Future, Option, Swaps, Risk Return Trade-off, systematic and unsystematic risk, components of risk- market risk, foreign exchange risk interest rate risk, liquidity risk, purchasing power risk. Meaning, trading and determinations of prices. Black-Scholas Options Pricing Model, Binomial Option Pricing Model.	Skill to understand the various types of derivatives, risk associated and modeling of derivative investment.

M.Com. – Semester IV - 2022

Course: COM 545 Project Report (Based on Specialisation)		
UNIT I	Research topic determination	
UNIT II	Review of relevant literature and Research methodology	
UNIT III	Data analysis and interpretation	
UNIT IV	Conclusion, recommendation and implications	