Course Objectives and Outcomes

M.Com Sem-I

Subject: Managerial Economics

Course Objectives

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

Course Outcomes

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

Subject: Statistical Analysis for Business

Course Objectives

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

Course Outcomes

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

Subject: Management Principles and Organization Behavior

Course Objectives

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

Course Outcomes

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

Subject: Business Environment

Course Objectives

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

Course Outcomes

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

Subject: Management Accounting and Control Systems

Course Objectives

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

Course Outcomes

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

M.Com Sem-II

Subject: Corporate Financial Accounting and auditing

Course Objectives

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

Course Outcomes

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

Subject: Financial Management

Course Objectives

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

Course Outcomes

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

Subject: Research Methodology

Course Objectives

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

Course Outcomes

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

Subject: Marketing Management

Course Objectives

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

Course Outcomes

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

Subject: Human Resource Management

Course Objectives

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

Course Outcomes

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

M.Com Sem-III

Subject: Banking and Insurance Services
Course Objectives

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

Course Outcomes

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

Subject: Security Analysis and Portfolio Management

Course Objectives

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

Course Outcomes

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

Subject: Contemporary Accounting

Course Objectives

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

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

Course Outcomes

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

Subject: Strategic Management

Course Objectives

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

Course Outcomes

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

Subject: Security Market Operations

Course Objectives

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

Course Outcomes

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

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

Subject: Consumer Behaviour

Course Objectives

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

Course Outcomes

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

Subject: Retail Management

Course Objectives

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

Course Outcomes

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

M.Com Sem-IV

Subject: International Accounting

Course Objectives

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

Course Outcomes

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

Subject: E Commerce

Course Objectives

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

Course Outcomes

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

Subject: International Financial Management

Course Objectives

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

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

Course Outcomes

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

Subject: Financial Markets and Financial Services

Course Objectives

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

Course Outcomes

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

Subject: Corporate Tax Law & Planning

Course Objectives

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

Course Outcomes

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

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

Subject: Advertising and Sales Management

Course Objectives

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

Course Outcomes

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

Subject: Brand and Distribution Management

Course Objectives

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

Course Outcomes

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

Subject: Services Marketing
Course Objectives

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

Course Outcomes

- Capability to evaluate the suitability of different pricing methods for services.
- Understanding of the roles of employees and customers in service delivery.

- Capability to analyze different service quality models.
- In-depth understanding of impact of service failure and recovery.
- Ability to analyze and interpret marketing research findings.

Subject: Seminar

Course Objectives

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

Course Outcomes

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