

## **M.COM (REGULAR)**

### **Program Outcome**

- To provide systematic and rigorous study and exposure to subjects connected to banking and finance.
- To prepare students to develop conceptual, applied, and research abilities, as well as the competencies needed for successful problem solving and sound decision making in routine and exceptional activities related to firm financial management and banking transactions.
- To familiarise a student with both traditional and cutting-edge aspects of the Commerce subject.
- To provide a student with a thorough understanding of both national and worldwide trends.
- To assist students in company operations, accounting and auditing methods, the function of regulatory agencies in the corporate and financial sectors, and the characteristics of various financial products.
- To provide comprehensive knowledge of all core topics, including Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology, and Tax Planning.

### **Program Specific Outcome**

- Students can develop a capacity to use knowledge learned in problem solving after completing a master's degree in commerce.
- Ability to work in a team setting with improved interpersonal and communication skills.
- Students can work in a variety of fields, including accounting, taxation, human resources management, banking and administration, and costing.
- To improve teamwork, leadership, management, and administrative abilities.
- Ability to work in multinational corporations, as well as private and public companies.
- Students can continue their education by enrolling in professional courses such as CA, CS, CMA, and CFA.

### **Course Outcomes**

#### **M.COM (PART I) AND (PART II)**

##### **Semester I**

##### **Management Accounting**

- To gain a better knowledge of the Management Accounting conceptual framework.
- To give knowledge of management accounting techniques for use in making corporate decisions.

##### **Strategic Management**

- To give an awareness of strategic management's tasks, functions, and skills, as well as recent developments.

- To aware the students about principles and functions of strategic management.

### **Advanced Accounting**

- To provide students with a theoretical framework for preparing and presenting financial statements.
- To instil knowledge of measuring and reporting regulations applicable to various sorts of business entities.

### **Income Tax**

- The learner will be familiar with the fundamentals of many areas of income taxation.
- Students will have a thorough understanding of the income tax system as well as knowledge of various tax rules.
- Tax Collection Authorities are required by the Income Tax Act of 1961 to provide information on the submission of income tax returns, advanced tax, and tax deducted at source.

### **Production Operation Management**

- To provide information on the scope, importance, and functions of operation management.

### **Financial Management**

- To gain a better understanding of business finance as well as the backdrop of accounting and management.
- To educate students on the challenges and opportunities that come with financial management.

### **Advanced Cost Accounting**

- To understand how Material Cost Accounting, Employee Cost Accounting, and Overheads are treated in Cost Accounting.
- To prepare students to understand the relationship between Cost Accounting Standards and various cost factors.
- To teach students how to apply various costing strategies in the manufacturing and service industries.

Cost Audit To provide adequate knowledge to the students on Cost Audit Practices. 2. To acquaint students to understand the role and responsibilities of Cost Auditor 3. To familiarise the students how Cost Audit Report is prepared.

### **Costing Techniques and Responsibility**

- To help students better understand the concept of cost and management accounting, as well as its importance in the business world.
- To enable students to comprehend, develop, and use costing approaches in decision-making in the corporate environment.

- To provide students with the information and skills necessary to plan and implement cost control strategies using costing techniques.

## **Semester II**

### **Financial Analysis & Control**

- Assisting students in gaining a thorough understanding of management accounting principles, methodologies, and strategies
- To make students aware of the importance of developing competence in managerial decision-making and control.

### **Industrial Economics**

- To understand the fundamental concepts of industrial economics.
- To investigate the difficulties and implications of industrialization.
- To have a better understanding of the influence of industrialization on the Indian economy

### **Advanced Accounting and Taxation Special Paper III (Specialized Areas in Accounting)**

- To teach students how to solve problems relevant to certain areas of accounting, such as accounting for the services sector.
- To have a better understanding of financial reporting practises.
- To familiarise the student with the tax accounting procedure.

### **Advanced Accounting and Taxation (Business Tax Assessment & Planning)**

- To offer a grasp of direct taxes, as well as to study the rules and how they apply to various business situations.
- To educate people about the concepts that underpin the Service Tax.
- To become acquainted with the fundamental concepts of VAT, Excise Duty, and Customs Duty.

### **Business Administration (Paper IV) Elements of Knowledge Management**

- To offer information on the management process and its evolution.
- To teach people about the culture of knowledge management and how to use knowledge management tools.

### **Business Ethics**

- To provide a general understanding of business ethics, professional and human values, and the ethical framework.
- To obtain a better understanding of Indian ethical practises.

### **Application of Cost Accounting**

- To investigate the costing of a product's life cycle and the value chain analysis.

- To comprehend how Activity Based Cost Management works.
- To comprehend the value of Cost Accounting data in the transfer of goods and services from one company to another, whether at a national or worldwide level.

### **Cost Control and Cost Systems**

- To provide students with the information and skills necessary to plan and implement cost control, cost reduction programmes, and other cost systems.

### **Semester III**

#### **Business Finance**

- To familiarise students with the principles, structure, and nature of business finance so that they can obtain a solid understanding of them.
- To disseminate information on strategic financial planning.

#### **Research Methodology for Business**

- To aid students in the development of the most appropriate methodology for their research studies.
- To familiarise students with the use of various research methods and approaches.

#### **Organizational & Behavior**

- To provide in-depth knowledge of the process of group behaviour formation in an organisational setting
- To help pupils comprehend various ideas related to organisational behaviour.

#### **Human Resource Management**

- To provide students with a thorough understanding of HRM.
- To instill in students the numerous practices used by HR managers.
- To increase awareness of current HRM trends and developments.

#### **Advanced Auditing**

- To provide pupils with an understanding of auditing.
- To apply auditing in the most effective way possible.

#### **Specialized Auditing**

- To comprehend the concept, necessity, significance, and utility of auditing in a specific profession.
- To prepare students for the modern world of auditing by improving their skills.
- To raise student knowledge of the importance of auditing in today's environment.

#### **Management Audit**

- To familiarise students with the strategies and methods used in the planning and implementation of management audits.

- To introduce pupils to the concept of corporate image.
- To teach pupils about operational auditing.

### **Recent Advances in Cost Auditing and Cost System**

#### **Cost Audit**

- To give students with sufficient knowledge of cost auditing practises.
- Students will learn about the position and responsibilities of a Cost Auditor.
- To familiarise students with the process of creating a Cost Audit Report.

### **Semester IV**

#### **Capital Market & Financial Services**

- Students should be aware of the importance of acquiring solid knowledge, concepts, and structures of financial services and the capital market.
- To teach about SEBI, foreign capital, and listing regulations.

#### **Industrial Economic Environment**

- To comprehend and be knowledgeable about the effects of globalisation on trade, commerce, and industry.
- To have a better understanding of the growth and development of Indian industries.

### **Advanced Accounting and Taxation:**

#### **Recent Advances in Accounting, Taxation and Auditing**

- To up-date the students with recent developments in the Subject.
- To inculcate the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books
- To develop the ability to read, understand, interpret and Summaries• various articles from newspapers, journals etc.

### **PROJECT WORK / CASE STUDIES**

A student can select any topic relating to principles practices and procedures of accounting auditing taxation and management accounting. Any topic from the syllabus of the papers studied at M Com. Part One or Part Two under special paper Accountancy & Taxation can be of a use. Pick up any unit studied and try to connect it to commercial word around e.g. in taxation a student has studied taxation of a company, then he can select a topic Tax Planning of a particular company or a study of taxation of an educational institute. On this line following areas have been listed out for project work in Accountancy.

#### **Recent Advances in Business Administration**

- To introduce students to latest developments in business administration
- To gain a better grasp of tools and how they can be used in the workplace.
- To grasp the fundamental principles and practises of change management.

- To provide sufficient understanding and analysis of cross-cultural management.
- To teach the fundamentals of customer-centric management concepts and practises.
- To introduce the notion of innovation management to the pupils.

### **Project work / Case Studies**

There will be a project work carrying 100 marks for internal students only. The students will have to select a subject from any area of the syllabi for Business- Administration. The students will have to work under the guidance of concerned subject teacher. The project will carry total 100 marks out of which sixty marks will be allotted for Project Report and 40 marks will be allotted for Project Viva Voce to be conducted by internal teacher and external teacher (examiner) appointed by the University.

Note: The list of suggested areas for project work will be notified in due course. Case Studies: There will be a paper of case studies for external students. The paper will be set for 80 marks- to be converted to 100 marks. Total 20 cases will be selected from standard book for study. In the question paper 3 cases out of 20 (twenty) cases will be covered, each carrying twenty (20) marks. One unseen case also will be covered & it will carry twenty (20) marks. Note: The paper of case studies will be offered only by external students only.

### **Recent Advances in Cost Auditing and Cost System**

- Students will be informed about current trends in cost accounting and cost systems.
- To familiarise students with cost accounting standards and applications.
- Students will learn about GST and Productive Audit.
- To familiarise students with current Cost Accounting trends.

### **PROJECT WORK / CASE STUDIES**

Project Work Will Carry 100 Marks. For Regular Students, Project Work Is Compulsory. The Option Of Case Studies Is Only For The Students Registered As An External Student. 'Students Are Expected To Prepare The Project Report Based On The Field Work And Survey And Studying The Current Trends Under The Guidance Of Their Guide Teacher'. They Will Have To Submit The Report On 31st March Every Year. Project Viva Voce Will Be Conducted At the End of IV Semester but Before Theory Examination