

Master in Commerce

Programme Code: 322

Programme Summary

Duration: 2 years

Eligibility

B.Com with 40% marks in aggregate or B.A., B. Sc. with Mathematics OR Economics with minimum 50% marks in aggregate.

Program outcomes:

- To demonstrate an advanced, specialized and well-rounded knowledge of the chosen academic discipline.
- To develop aptitude for formulating research problem and data collection and statistical planning.
- To critically apply theories, methodologies, and knowledge in order to address fundamental questions in their primary area of study.
- To knowledge about Corporate accounting and Management accounting
- To demonstrate skills of critical evaluation and research within the field so as to be eligible for doctoral training as academic professionals in the discipline.
- To demonstrate the ability to apply theoretical knowledge to practical and professional contexts so as to evince eligibility to occupy positions of responsibility and leadership in the society at large.
- To develop analytic thinking skills and sound oral and written communication skills so as to be able to communicate ideas effectively
- Ability to compute taxable income of Partnership Firm ,HUF , Companies.
- Ability to analyze financial data for managerial decision-making
- Knowledge of legal aspects of business like company act, consumer act, Information Technology Act 2000 etc.
- Knowledge of emerging field E-commerce and its working pattern
- To be trained in recombinant in on-line filing return
- Knowledge about financial management and cost accounting procedure and technique
- To gain knowledge of financial market and international financial management
- Understand the concepts of Managerial Economics

- To evince an interest in and knowledge of interdisciplinary frameworks of study, experiment, and research.

Course outcomes:

S.no.	Course code	Course name	Credits	Course outcomes
1st Semester				
1	M.Com101	Corporate Financial Accounting	3	Develop an understanding about Issue and Redemption of Debenture and its types. To give an exposure to the company final accounts. To provide knowledge on valuation of Goodwill & Shares. Enable the students to understand about amalgamation, absorption and external reconstruction. Students can get an idea about internal reconstruction. To introduce and develop knowledge of holding companies accounts.
2	M.Com102	Management Principles and Practice	3	To understand concept and thought of management. To know about nature and importance of planning. To develop organizations skills. To understand concept and importance of direction. To know the technique of control.
3	M.Com103	Business Environment	3	Make the students understand about business and corporate law. Develop knowledge on contract and various types of contracts. To help the students to understand the concept of sale of goods. Make the students understand about companies and its types. To equip the students with proper knowledge about Foreign exchange.
4	M.Com104	Managerial Economics	3	To learn the basic theories in economics in connection with business and the various economics models and tools required to run a business. To make the students to have importance and need of business economics. To understand the basic elements of managerial economics aspects , nature and decision making. To understand the law of demand, supply forecasting, consumer durable. To understand theories of profit, profit maximization and analysis of breakeven

				<p>point.</p> <p>To know law of diminishing proportion , product function , economies of scale.</p> <p>To understand Pricing policy under Perfect Competition Monopoly, Monopolistic Competition , Oligopoly and Pricing Objectives and Methods for production to minimize the cost and maximum the profit.</p>
5	M.Com105	Computer Application in Business	3	<p>Demonstrate a basic understanding of computer hardware and software, how to assess hardware, solve problems using computer Software's, doing business online, and the inner workings of the Internet. Basic idea of networking, email and cyber security.</p> <p>Describe the features and functions of the major categories of applications software (word processing, database, spreadsheet, presentation).</p> <p>To create PPT presentation, application of excel in business and accounts. how to work with Databases.</p> <p>Demonstrate the concepts of Tally ERP.9 Software, to create company, journal entries, and financial statement.</p>
6	M.Com106	Business Communication	3	<p>To develop communication skills and overall personality development of the students.</p> <p>To acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.</p> <p>The effective use of various types of communication.</p> <p>Develop communications skills for the workplace</p> <p>Techniques to improving your presentation skills.</p> <p>Student should know how to write resume.</p>
2nd Semester				
7	M.Com 201	Financial management	3	<p>To introduce the subject of financial management.</p> <p>To acquaint the student with various methods and techniques of financial management.</p> <p>To acquaint students with the advanced concept of financial management and to develop financial strategies for the organization.</p>
8	M.Com202	Marketing management	3	<p>To familiarize the students with the fundamentals of marketing including marketers' perspectives and their market orientations while sensitizing them about the dynamic and volatile marketing environment to enable them to take</p>

				<p>better marketing decisions.</p> <p>Understand the market characteristics and the nature of competition in such markets.</p> <p>Develop skills in organizing for effective marketing and in implementing the market planning process.</p> <p>Develop an insight and knowledge base of the various underlying concepts driving marketing strategies.</p>
9	M.Com203	Human resource management	3	<p>Imparted the concept of human resource management.</p> <p>Knowledge on different methods of training.</p> <p>Acquired knowledge on components of remuneration and welfare & social security measures.</p> <p>Comprehend the knowledge about Trade union – industrial disputes & settlements.</p> <p>Describe about Human resource audit.</p>
10	M.Com204	Research methods & Statistics	3	<p>Describe the different types of educational research and the needs of research.</p> <p>Discuss the concept of variables and hypotheses, their nature, importance and types.</p> <p>Identify the important conditions conducive to the formulation of hypotheses.</p> <p>Define the term population, sample and describe the steps involved in the process of sampling</p> <p>Evaluate the different tools of data collection.</p> <p>Apply writing of report for project.</p>
11	M.Com205	Management Accounting	3	<p>Understand about the concept of management tools.</p> <p>Understands about different methods of analysis tools.</p> <p>Acquired knowledge about preparation of fund flow and cash flow statements and ratio.</p> <p>Described about different concept in preparation of difference types of budgets -</p> <p>Cash, variable etc.</p> <p>Imparted knowledge on capital budgeting and decision making techniques.</p> <p>To develop the know -how and concept of marginal costing with practical</p>

				problem To provide knowledge about Standard Costing.
12	M.Com206	Legal Aspect of business	3	Understand the provisions relating to Company Act 2013 Analyse the laws relating to Competition Commission Act, 2002 Analyse the laws relating to Consumer Protection Act, 1986 Describe the provision relating to Right to Information Act, 2005 Describe the provisions relating to IT Act
13	M.Com207	Organization Design, Development and change	3	Understanding of organizational culture, misbehaviour at work and OD Introduction: Basic knowledge of organization development. Organisational diagnosis: Techniques of collection and analyses of organizational. Diagnosis information. Organisational Change, Renewal, and Development: Planned and unplanned changed models and institution building. OD Interventions: Design and evaluation of different types and levels of change interventions. Trends in Organization Development: Recent trends and future of OD field.
3rd Semester				
14	M.Com301	International Business	3	To understand different aspects of international business. To understand the global trade barriers and liberalization of business. The students acquire the knowledge about the Foreign trade, Foreign exchange, etc. Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities. Conduct, evaluate and present market research to support an organization's international business decision-making. Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.
15	M.Com302	Management of Financial services	3	To give an idea about fundamentals of financial services and players in financial sectors. To create awareness about merchant banking, issue management, capital markets and role of SEBI.

				To provide knowledge about leasing , factoring and hire purchase concepts. To make them understand about different types of Credit Rating Services.
16	M.Com303	Income Tax Laws and Practice	3	To introduce the basic concept of Income Tax. In order to familiarize the different know-how and heads of income with its components. It helps to build an idea about income from house property as a concept. It gives more idea about the income from business or profession.
17	M.Com304	Financial Markets and Institutions	3	It provides sound information and knowledge of broad framework of Financial Systems and its constituents. Make an informed judgment about whether or to what extent a financial market satisfies the conditions of an efficient market. It provides knowledge of institution in India. It provides understanding of instruments which are helpful in making investments. It facilitates information of rates, interest, guidelines, schemes of banks and financial institutions.
18	M.Com305	Security Analysis and Portfolio Management	3	To help them to understand security analysis. To create an awareness about risk and return of different investments. To enlighten the evolution of securities and derivatives. To make them understand the investment decisions and portfolio management.
19	M.Com306	Consumer Behavior	3	To provide in-depth understanding of the consumer and Industrial buying process and their determinants as relevant for marketing decision making. Students understand the importance and nature of consumer behavior. Understand buying motives. Understand the needs and motivation. Levels of consumer decision making. Understand the models of consumer behavior and business buying behavior.
20	M.Com307	Marketing Communication	3	To provide an in-depth understanding of integrated marketing communications concepts To research and evaluate an organizations marketing and promotional situation in order to develop effective communication strategies and programmes To understand the industry and the players promotional plan adapted to a

				specific organization. To develop communication skills and overall personality.
4th Semester				
21	M.Com401	Project Planning and Evaluation	3	<p>It help them to design project which includes the actual planning and design of a project</p> <p>The evaluation of project results occurs at the end of a project and involves determining whether the project's goal and objectives were achieved. The evaluation stage then leads to the identification of additional or persisting problems, allowing the cycle to begin again</p> <p>Project monitoring 4 occurs throughout all stages allowing for small adjustments in the project's planning, design, and implementation in order to ensure the project's success</p> <p>It helps in implement an effective and efficient process for the collection of monetary penalties while upholding the principles and values of social justice. Defines problems in the community that stand between the community and its long-range goals.</p>
22	M.Com402	E-Commerce	3	<p>Demonstrate an understanding of the foundations and importance of E-commerce</p> <p>Demonstrate an understanding of retailing in E-commerce.</p> <p>Analyze the impact of E-commerce on business models and strategy</p> <p>Recognize and discuss global E-commerce issues</p> <p>Demonstrate the application of appropriate e-commerce Technologies.</p> <p>Communicate effectively and ethically using electronic media</p> <p>To know about online transactions and payment gateways.</p> <p>To know how to create online business.</p> <p>To understand about cyber security.</p> <p>To know about the emerging business models.</p>
		or	3	
		Project Report (only for students scoring 75% and above aggregate marks in 1 st & 2 nd semester)		<p>To develop skills for carrying out a small research project and statistically interpret the outcomes and write the thesis.</p> <p>The students take up the project on organization and management of industries</p>

				by visiting industries. By the project work the students get good practical knowledge.
23	M.Com403	Seminar and Viva Voce	3	To gain the experience of a interview before they go out seeking jobs in industry. To develop confidence in a face to face interaction in a formal setting.
24	M.Com404	Risk management And Insurance	3	Compare and contrast the role of insurance differs between gambling and bonding. Evaluate different types of risk and distinguish differences that exist between them. Evaluate the various methods used to identify risk. Apply the insurance method to design a risk management program for a business. Analyze the fundamentals of insurance contracts. Understand concept of IRDA Act
25	M.Com405	International Financial Management	3	To give a detailed idea about macro environment on which financial transactions are carried out. To give a comprehensive knowledge about ways and means of rising of finance by MNC. Understand international capital and foreign exchange market Identify and appraise investment opportunities in the international environment Identify risk relating to exchange rate fluctuations and develop strategies to deal with them Identify and evaluate foreign direct investment and international acquisition opportunities
26	M.Com406	Marketing of Services	3	To know the services vision and mission To study services positioning and differentiation. To familiarize service marketing mix. To analyze the customer focused services. To study the specific service marketing Students know about the 7Ps of Marketing.
27	M.Com407	International Marketing	3	To know the Globalization concept. To identify legal and ecological factors affecting International Marketing.

				<p>To develop an understanding of the dynamics of International trade and to appreciate the role of World Trade Organization in governing international trade.</p> <p>To analysis different aspects of International Marketing Environment including political, legal, economic and cultural environment and the risks associated with each of them.</p> <p>To introduce the students to the meaning and scope of International Marketing along with drivers of globalization.</p> <p>To identify the various modes of entry in International Marketing.</p>
28	M.Com408	Entrepreneurship Development	3	<p>Acquired knowledge about entrepreneur and their functions.</p> <p>Described about functions of development banks, commercial banks and service institutes.</p> <p>Gained facts on feasibility study, project report and tools of appraisal.</p> <p>Acquired knowledge on role of government in organizing EDP and phases of EDP.</p> <p>Imparted knowledge about economic growth and entrepreneurial development.</p> <p>Also gained about problems faced by women entrepreneurs.</p>