

## M.Com. Syllabus (CBCS – Effective from 2019-20)

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-101</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Organization Theory &amp; Behaviour</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Importance of Organizational Behavior Theories.		
2.	Application of the various theories to various situations.		
3.	Awareness as to contemporary Issues in Organization Theory and Behavior.		

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-102</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Contemporary Issues in Business Finance</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Advanced knowledge in the discipline of financial management.		
2.	Application of advanced concepts, tools & techniques used in business finance.		
3.	Various Situations which call for decision-making in corporate finance and techniques to be used in those situations.		

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-103</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Advanced Accountancy</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Preparation of banking & insurance company final accounts.		
2.	Arrive at basic ratios from final accounts		
3.	Accounting for Some Advanced Situations in Corporate World.		

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>DSE-101-A</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Business Analysis and Valuation</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Evaluate the results for setting business strategies.		
2.	Understanding for business valuation.		
3.	Interpret the statements for managerial decision-making.		

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>DSE-101-B</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Financial Institutions and Markets</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Various players and actors in the financial marketplace and their importance		
2.	Functions of major State and Market Actors in the financial marketplace		
3.	Nature of support provided to the market by each of these players		

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE 101-A</b>	<b>Credit Pattern</b>	<b>L-45, T-10, P-5</b>
<b>Course Title</b>	<b>Environment and Development</b>		
<b>Level Of Knowledge : Advanced Knowledge</b>			
<b>Course Outcomes</b>			
1.	Students will able differentiate biotic and abiotic components of ecosystem & able to understand concept of habitat, interactions in between different components & their interrelationships.		
2.	Students will able to develop ability of identification of local issues related with natural resources		
3.	Students will be able to adopt various pollution control techniques.		
4.	Students will know the protocol & prepare for EIA & EMS Reports.		
5.	Students will know various environmental policies as well as National & International Organizations involved.		

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-101-B</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Indian Social Problems &amp; Services</b>		
<b>Course Outcomes</b>			
1.	Understand the application of various social/welfare services provided by GO's & NGO's in respect of Social Problems and Social Services.		
2.	Identify the social economic factors and their implications in the implementation of social welfare schemes.		

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-101-C</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Office Automation</b>		
<b>Course Outcomes</b>			
	After completion of this course the student will be able to:		
1.	Understand basic concepts and computer terminology.		
2.	Use operating system features		
3.	Prepare proper documents		
4.	Prepare effective presentation		
5.	Analyze any data with the help of spreadsheets.		

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE -101-D</b>	<b>Credit Pattern</b>	<b>L-44, T-08, P-08</b>
<b>Course Title</b>	<b>Principles of Economics</b>		
<b>Course Outcomes: Students will be able to</b>			
1	The student will understand the application of economics an his personal and professional life.		
2	Identify the economic factors and their implications in the working of different organisations		

<b>Semester</b>	<b>I</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>AEC-101</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Communication at Work</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		

1.	To communicate effectively orally and in writing.
2.	To find, use, and evaluate primary academic writing associated with the communication discipline.

<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-201</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Research Methodology For Business</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Propose and distinguish appropriate research designs and methodologies to apply to a specific research project.		
2.	Develop a comprehensive research methodology for a research question.		
3.	Apply the understanding of feasibility and practicality of research methodology for a proposed project.		

<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-202</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Investment Analysis and Portfolio Management</b>		
<b>Course Outcomes</b>			
	The students will able to learn:		
1.	To Identify various investment avenues as a small and corporate investor.		
2.	To know relationship between security analysis and market portfolio		
3.	To compare portfolio evaluation.		

<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-203</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Financial Management</b>		
<b>Course Outcomes</b>			
	The students will able to learn:		
1.	Relating and interpreting financial control techniques.		
2.	Evaluating capital budgeting and dividend policy decisions.		
3.	How to make use of cash management.		

<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>DSE-201-A</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Computer Application in Business</b>		
<b>Course Outcomes</b>			
	The students will able to learn:		
1.	Understand basic concepts and computer terminology.		
2.	Use operating system features.		
3.	Prepare proper documents and format them effectively.		
4.	Prepare effective presentation.		
5.	Analyze data with the help of spreadsheets.		

<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>DSE-201-B</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Personal Financial Planning</b>		
<b>Course Outcomes</b>			
	The students will able to learn:		
1.	Demonstrate knowledge, understanding and competence with all areas of the strategic investment planning process.		

2.	Complete a personal finance plan demonstrating a complete understanding of credit, Investment and pension plans and options including allowances
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<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-201-A</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Disaster Management</b>		
<b>Course Outcomes</b>			
	The students will able to learn:		
1.	Know the fundamentals of Disaster Management.		
2.	Do strategic Management for Natural Disasters.		
3.	Do strategic Management for Man Made & Technological Disasters.		
4.	Do Pre, Emergency & Post Disaster Management Plan.		

<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-201-B</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Social Welfare Administration</b>		
<b>Course Outcomes</b>			
	The students will able to learn:		
1.	Understand the application of various social/welfare services provided by GO's & NGO's in respect of systematic implementation of welfare policies.		
2.	Identify the administrative process and their implications in the implementation of social welfare schemes.		

<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-201-C</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Management Information System</b>		
<b>Course Outcomes</b>			
	The students will able to learn:		
1.	Understand types of MIS applications in organizations.		
2.	Discuss the development of management information systems in organizations.		
3.	Select and design MIS systems appropriate to meet management requirements.		
4.	Critically evaluate MIS contributions to the strategic management of organizations.		

<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE -201-D</b>	<b>Credit Pattern</b>	<b>L-45, T-08, P-07</b>
<b>Course Title</b>	<b>Principles of Micro Economics</b>		
<b>Course Outcomes: Students will be able to learn:</b>			
<b>1</b>	Understand the micro variables and approach for microeconomic issues.		
<b>2</b>	Analyse the process of factor price determination at micro level.		

<b>Semester</b>	<b>II</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>AEC-201</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Tally &amp; ERP</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	To Appreciate the need of and approaches to ERP for any business.		
2.	To write books of accounts of any type of enterprises.		
3.	To file the relevant GST returns.		
4.	Audit and data analysis type works.		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-301</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Strategic Management</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Understand the basic concepts and principles of strategic management analyse the internal and external environment of business		
2.	Develop and prepare organizational strategies that will be effective for the current business environment		
3.	Devise strategic approaches to managing a business successfully in a global context		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-302</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Company Accounts and Auditing Practices</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Communicating complex ideas in writing and through oral presentations.		
2.	Preparing Final Accounts of companies, including accounting for varied situations in the life time of a company.		
3.	Effectively assist in auditing books of a company, in varied situations.		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-303</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Direct and Indirect Tax</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Major Statutes governing taxation in India.		
2.	Major Direct and Indirect Taxes.		
3.	Tax Computation under Direct and Indirect Tax Regimes.		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>DSE-301-A</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Financial Reporting</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Demonstrate the financial statements for understanding of stakeholders.		
2.	Analyze the impact of GAAP and its application for reporting and compliance.		
3.	Evaluate financial statements for strategic decision-making.		
4.	Interpret and apply the ongoing developments for financial reporting.		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>DSE-301-B</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>India's Foreign Trade and Investment</b>		
<b>Course Outcomes</b>			
	<b>After completion of this course student will be able to</b>		
1	Evaluate the role India plays in international business.		
2	Learn the relevant agencies and the role played by them, in the areas of Foreign Trade		
3	Learn the relevant legal provisions		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-301-A</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Sustainable Agriculture</b>		
<b>Course Outcomes</b>			
	<b>After completion of this course student will be able to</b>		
1.	After studying unit I, students will learn importance of agriculture for tropical countries like India. They will learn agri-ecosystem & its components. They will know the essential features of traditional, transitional & modern agriculture. They will learn importance of biodiversity in agri-ecosystem.		
2.	They will be aware of Irrigation water quality & requirements. They will know Water management for sustainability. They will understand importance of soil & land resource, methods of soil & water conservation.		
3.	They will be able to manage pest through Integrated Approach(IPM) & use biopesticides.		
4.	They will be able to manage soil health through Integrated Plant Nutrient Management (IPNM) concept		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-301-B</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Fundamentals of Counselling</b>		
<b>Course Outcomes</b>			
	After completion of this course student will be able to learn:		
1.	Understand the application of various counseling techniques.		
2.	Identify the psycho-social issues, factors and their implications. Apply coping strategies to deal with them.		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-301-C</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>E-Commerce</b>		
<b>Course Outcomes</b>			
	After completion of this course student will be able to learn:		
1.	Integrate the knowledge of foundational functional areas of commerce in order to develop a holistic perspective on the role of IT in organizations.		
2.	Select and apply appropriate models to analyze the role of IT in an organization.		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE -301-D</b>	<b>Credit Pattern</b>	<b>L-45, T-08, P-07</b>
<b>Course Title</b>	<b>Fundamentals of Macro Economics</b>		
<b>Course Outcomes: Students will be able to</b>			
1.	Recognise the macro variables in any economy.		
2.	Understand the economic theories variations in macro variables and policies to regulate them.		

<b>Semester</b>	<b>III</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>AEC-301</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Financial Data Analysis Using Excel</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Understand the basic Excel Tools generally employed in Financial Data Analysis.		
2.	Understand which particular tool to apply to which particular situation.		
3.	Present the results of the study in an easily understandable format.		

<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-401</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Cost And Management Audit</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1	Preparation of A Cost Sheet		
2	Basic Legal Provisions Governing Cost Audit		
3	Processes Employed for Conducting a Cost Audit from Appointment to Submission of Report		

<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-402</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>International Business Environment</b>		
<b>Course Outcomes</b>			
	The students will able to learn:		
1	Learn and Identify the various factors influencing Direction of International Business		
2	Understand the Inter-Relations between socio-cultural and political factors and growth and performance of International Business		
3	Identify the role of various trade set ups in developing international business environment		

<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>CC-403</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Management Accounting</b>		
<b>Course Outcomes</b>			
	The students will able to learn:		
1.	Define managerial accounting, cost concepts and the basics of cost/volume/profit relationships		
2.	Demonstrate use of accounting data in the areas of product costing, cost behavior, cost control, and operational for management decisions.		

<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>DSE-401-A</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Corporate Restructuring &amp; Valuation</b>		
<b>Course Outcomes</b>			
	The Student will be able to learn		
1.	The occasions and market conditions which call for Mergers and Restructuring		
2.	Strategies Employed for a Successful Restructuring		
3.	How to perform the Business Valuation		

<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>DSE-401—B</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Corporate Tax Structure and Planning</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	How to ascertain income, deductions permissible from the income and the tax liability thereon		
2.	How to effectively employ various provisions of the law to manage the tax liability, i.e. tax planning		



<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-401—A</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Land and Watershed Management</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	After studying this paper students will know the importance of land management for ecological balance. They can classify the land resources according to capability.		
2.	Students will be able to differentiate various types of soil degradation and can prepare a plan for reclamation of the same.		
3.	Students will be able to know the consequences of Ground water exploitation.		
4.	Students will be able to explain National Water Policy and can identify problems and solutions associated with water.		

<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-401—B</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Basics of Social Legislation</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Understand the applications of social legislation in prevention of social problems.		
2.	Develop social strategies in addressing mass/social issues.		

<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-401—C</b>	<b>Credit Pattern</b>	<b>L-45, T-7, P-8</b>
<b>Course Title</b>	<b>Database Management System</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Understand basic concepts of RDBMS		
2.	Understand how to perform simple as well as complex sql queries and retrieve the information.		
3.	Learn to write database applications.		

<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>GE-401-D</b>	<b>Credit Pattern</b>	<b>L-45, T- 07, P-08</b>
<b>Course Title</b>	<b>Indian Economy</b>		
<b>Course Outcomes: Students will be able to</b>			
1	Identify the main issues in Indian economic development.		
2	Critically analyse the Indian economic policy environment.		

<b>Semester</b>	<b>IV</b>	<b>Total Credit</b>	<b>4</b>
<b>Course Code</b>	<b>AEC-401</b>	<b>Credit Pattern</b>	<b>L-45, T-6, P-9</b>
<b>Course Title</b>	<b>Professional Skills</b>		
<b>Course Outcomes</b>			
	The students will be able to learn:		
1.	Self-Management		
2.	Importance of Better Presentation Skills, and how to be better presentable.		
3.	Imbibe Leadership Traits.		
4.	Necessity of Acquiring professional skills.		

