

Master of Commerce

Programme Outcome

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| PO1 | Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers. |
| PO2 | Developing problem analysis skills and knowledge and applying the same in real life situation. |
| PO3 | Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems |
| PO4 | Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values. |
| PO5 | Developing effective communication skills and ability to work in teams by strengthening group dynamics |
| PO6 | Fostering ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues. |

Programme Specific Outcome

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| PSO1 | Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management. |
| PSO2 | Imparting advanced accounting knowledge and skills and provide awareness regarding latest developments in the field of accounting. |
| PSO3 | Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems. |
| PSO4 | Acquisition of expertise in specialized fields like finance, taxation, marketing, management and information technology |
| PSO5 | Development of quantitative aptitude and analytical skills of the learner. |
| PSO6 | Facilitating learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc |

The Program Structure

| Course Code | Title of the Course | Type of the Course | Hours per week | Credits |
|--|--|--------------------|----------------|-----------|
| FIRST SEMESTER | | | | |
| CM010101 | Specialised Accounting | Core | 5 | 4 |
| CM010102 | Organisational Behaviour | Core | 5 | 3 |
| CM010103 | Marketing Management | Core | 5 | 4 |
| CM010104 | Management Optimisation Techniques | Core | 5 | 4 |
| CM010105 | Methodology for Social Science Research | Core | 5 | 4 |
| TOTAL FOR SEMESTER | | | 25 | 19 |
| SECOND SEMESTER | | | | |
| CM010201 | Advanced Corporate Accounting | Core | 5 | 4 |
| CM010202 | Human Resource Management | Core | 5 | 3 |
| CM010203 | International Business and Finance | Core | 5 | 4 |
| CM010204 | Quantitative Techniques | Core | 5 | 4 |
| CM010205 | Strategic Management | Core | 5 | 4 |
| TOTAL FOR THE SEMESTER | | | 25 | 19 |
| THIRD SEMESTER | | | | |
| CM010301 | Strategic Financial Management | Core | 6 | 5 |
| CM010302 | Income Tax – Law and Practice | Core | 7 | 5 |
| CM010303 | Security Analysis and Portfolio Management | Core | 6 | 4 |
| CM800301/ | Indirect Tax Laws (Group I) | Core- | 6 | 4 |
| TOTAL FOR THE SEMESTER | | | 25 | 18 |
| FOURTH SEMESTER | | | | |
| CM010401 | Advanced Cost and Management Accounting | Core | 6 | 5 |
| CM010402 | Income Tax-Assessment and Procedure | Core | 7 | 5 |
| CM800401/ | Derivatives and Risk Management (Group 1) | Core- | 6 | 4 |
| CM800402/ | Personal Investment and Behavioural Finance (Group | Core- | 6 | 4 |
| CM010403 | Project Report | Core- Project | Nil | 4 |
| CM010404 | Comprehensive Viva Voce | Core- Viva | Nil | 2 |
| TOTAL FOR THE SEMESTER | | | 25 | 24 |
| TOTAL CREDITS FOR THE PROGRAMME | | | | 80 |

SEMESTER - I

FIRST SEMESTER COURSES

| | |
|---------------------|--------------------------------|
| Course Code | CM010101 |
| Title of the Course | SPECIALISED ACCOUNTING |
| Semester | One |
| Type | Core |
| Credits | 4 |
| Hours | 5 per week and Total 90 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|-------------------|--|----------------------|------------------------------------|
| 1. | Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations. | Understand and Apply | PSO2 |
| 2 | Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing. | Apply | PSO2 |
| 3 | In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements | Apply | PSO2 |
| 4 | Develop a clear understanding about Different types of NBFCs, provisioning norms and to understand the concept of NAV of mutual funds through its computation. | Evaluate | PSO2 |
| 5 | Acquaint with the theoretical aspects of emerging areas in accounting | Understanding | PSO2 |

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|---------------------|---------------------------------|
| Course Code | CM010102 |
| Title of the Course | ORGANISATIONAL BEHAVIOUR |
| Semester | One |
| Type | Core |
| Credits | 3 |
| Hours | 5 per week and Total 90 |

Objective of the Course

To understand human behaviour at Individual, Interpersonal, Group and Inter-Group levels and to recognise issues inherent in organisational change, growth, development and conflict

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|-------------------|--|-------------------------|------------------------------------|
| 1 | Basic understanding about the concepts of organisation behaviour. | Understanding | PSO1 |
| 2 | A very good understanding about individual behaviour, personality and motivation. | Understand and evaluate | PSO1 |
| 3 | Imparting deep understanding about group behaviour and leadership related to organisational behaviour. | Understanding | PSO1 |
| 4 | Add the knowledge base of the learner regarding change management and deal with stress. | Evaluate and Apply | PSO1 |
| 5 | Impart knowledge about the role of organisational culture and conflict on organizational behavior. | Understand and Apply | PSO1 |

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|---------------------|--------------------------------|
| Course Code | CM010103 |
| Title of the Course | MARKETING MANAGEMENT. |
| Semester | One |
| Type | Core |
| Credits | 4 |
| Hours | 5 per week and Total 90 |

Objective of the course:

To equip the students to have an overall understanding about the application areas of marketing and can identify some potential areas for research

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|--|-------------------------|---|
| 1 | The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight. | Understanding | PSO 1,4 |
| 2 | The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies. | Understand and evaluate | PSO 1,4 |
| 3 | Develop an idea about consumer behaviour and its impact. | Understand and apply | PSO 1,4 |
| 4 | Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image. | Understand and Evaluate | PSO 1,4 |
| 5 | Develop sound ideas regarding services marketing and service quality. | Understand and Apply | PSO 1,4 |

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|---------------------|---|
| Course Code | CM010104 |
| Title of the Course | MANAGEMENT OPTIMISATION TECHNIQUES |
| Semester | One |
| Type | Core |
| Credits | 4 |
| Hours | 5 per week and Total 90 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|--|-----------------------------|---|
| 1 | Develop theoretical understanding about various business optimisation models. | Understanding | PSO5 |
| 2 | Ability to develop Linear Programming Models for business problems and Solve the same. | Apply and evaluate | PSO5 |
| 3 | Application of Linear Programming in the areas of transportation and assignment. | Understanding | PSO5 |
| 4 | Develop decision making skills under uncertainty, risk and replacement of assets. | Evaluate and Apply | PSO5 |
| 5 | Understand and apply network analysis techniques for project implementation. | Understand and Apply | PSO5 |

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|---------------------|--|
| Course Code | CM010105 |
| Title of the Course | METHODOLOGY FOR SOCIAL SCIENCE RESEARCH |
| Semester | One |
| Type | Core |
| Credits | 4 |
| Hours | 5 per week and Total 90 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|--|-------------------------|---|
| 1 | Develop a thorough understanding about the basic concepts of social science research. | Understanding | PSO3, 5 |
| 2 | After completing this module, the learner should be able to formulate a research design. | Understand and evaluate | PSO3, 5 |
| 3 | After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design. | Understanding | PSO3, 5 |
| 4 | Detailed knowledge about the instrument development, its validation and different forms of scaling. | Evaluate | PSO3, 5 |
| 5 | Understand the technique of research reporting. | Understand and Apply | PSO3, 5 |

SEMESTER - II

SECOND SEMESTER COURSES

| | |
|---------------------|--------------------------------------|
| Course Code | CM010201 |
| Title of the Course | ADVANCED CORPORATE ACCOUNTING |
| Semester | Two |
| Type | Core |
| Credits | 4 |
| Hours | 5 per week and Total 90 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|---|--------------------------------|---|
| 1 | The learner should be able to prepare consolidated financial statements of group companies. | Apply | PSO2 |
| 2 | Preparation of the financial statements of public utility companies and deal with the disposal of surplus. | Apply | PSO2 |
| 3 | Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code. | Understanding | PSO2 |
| 4 | Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act. | Evaluate | PSO2 |
| 5 | Basic understanding about the preparation Of accounts of some special lines of businesses like shipping, hospitals and hotels. | Understanding and Apply | PSO2 |

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|---------------------|----------------------------------|
| Course Code | CM010202 |
| Title of the Course | HUMAN RESOURCE MANAGEMENT |
| Semester | Two |
| Type | Core |
| Credits | 3 |
| Hours | 5 per week and Total 90 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|---|------------------------|---|
| 1 | Acquaintance with basic concepts of HRM and performance appraisal. | Understanding | PSO1 |
| 2 | Understanding about human resource development, stress management and work life management. | Understanding | PSO1 |
| 3 | High level knowledge about various aspects of training. | Understanding | PSO1 |
| 4 | Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations. | Evaluate | PSO1 |
| 5 | Understanding about HR outsourcing HR accounting and HR audit. | Understanding | PSO1 |

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|---------------------|---|
| Course Code | CM010203 |
| Title of the Course | INTERNATIONAL BUSINESS AND FINANCE |
| Semester | Two |
| Type | Core |
| Credits | 4 |
| Hours | 5 per week and Total 90 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|--|----------------------------|---|
| 1 | Familiarisation with globalisation, internationalisation of business and the international business environment. | Understanding | PSO1, 4 |
| 2 | Understanding about theories of international trade, trade barriers and trade blocks. | Understanding | PSO1, 4 |
| 3 | Imparting idea about various economic institutions related to international trade. | Understanding | PSO1, 4 |
| 4 | Achieve high level knowledge about various aspects of international monetary system. | Understanding and Evaluate | PSO1, 4 |
| 5 | Develop an understanding about the international investment environment. | Understanding | PSO1, 4 |

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|---------------------|--------------------------------|
| Course Code | CM010204 |
| Title of the Course | QUANTITATIVE TECHNIQUES |
| Semester | Two |
| Type | Core |
| Credits | 4 |
| Hours | 5 per week and Total 90 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|---|------------------------|---|
| 1 | This course intends to give understanding about the applications of quantitative techniques. | Understanding | PSO3, 5 |
| 2 | This course intends to give understanding about the applications of quantitative techniques. | Understanding | PSO3, 5 |
| 3 | After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses. | Apply | PSO3, 5 |
| 4 | The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis. | Apply and Evaluate | PSO3, 5 |
| 5 | The learner should be equipped with the skills to apply the principles of SQC | Understanding | PSO3, 5 |

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|---------------------|--------------------------------|
| Course Code | CM010205 |
| Title of the Course | STRATEGIC MANAGEMENT |
| Semester | Two |
| Type | Core |
| Credits | 4 |
| Hours | 5 per week and Total 90 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|---|------------------------|---|
| 1 | Strong understanding about the theoretical foundations of strategic management. | Understanding | PSO1 |
| 2 | Clear understanding about various models of environmental and internal analysis. | Understanding | PSO1 |
| 3 | Development of an idea about the strategy formulation process at the corporate level. | Understand | PSO1 |
| 4 | Familiarization with various tools strategic planning and evaluation. | Evaluate | PSO1 |
| 5 | Understanding about the modes of implementation and control of strategies. | Understanding | PSO1 |

SEMESTER - III

THIRD SEMESTER COURSES

| | |
|---------------------|---------------------------------------|
| Course Code | CM010301 |
| Title of the Course | STRATEGIC FINANCIAL MANAGEMENT |
| Semester | Three |
| Type | Core |
| Credits | 5 |
| Hours | 6 per week and Total 108 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|--|-------------------------|---|
| 1 | Learn the theoretical foundations of financial management and financial management decisions. | Understand and Remember | PSO4 |
| 2 | Evaluate the feasibility of different options regarding discount, credit period, storage cost etc related to current assets and current liabilities and estimate working capital requirements. | Evaluate and Apply | PSO4 |
| 3 | Evaluate long term proposals and evaluate the risk associated with long term investment. | Evaluate and Apply | PSO4 |
| 4 | Evaluate the decisions regarding leasing of capital assets. | Evaluate and Apply | PSO4 |
| 5 | Evaluate and Compare the performance of business entities. | Evaluate and Apply | PSO4 |

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|---------------------|--------------------------------------|
| Course Code | CM010302 |
| Title of the Course | INCOME TAX - LAW AND PRACTICE |
| Semester | Three |
| Type | Core |
| Credits | 5 |
| Hours | 7 per week and Total 126 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|---|--------------------------------------|---|
| 1 | Acquire knowledge regarding the basic concepts of Income Tax. | Remember | PSO4, 6 |
| 2 | Generate ability to compute the income from salary and House Property | Understand, Apply | PSO4, 6 |
| 3 | Determine taxable profit of a business or profession. | Understand, Apply | PSO4, 6 |
| 4 | Understanding the method of computing capital gain and income from other sources. | Understand, Apply | PSO4, 6 |
| 5 | Calculate Gross Total Income of an individual. Rebate and Relief. Understand the computation of agricultural income. | Understand, Apply | PSO4, 6 |
| 6 | Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual. | Understand, Apply and Evaluate | PSO4, 6 |

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|---------------------|---|
| Course Code | CM010303 |
| Title of the Course | SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT |
| Semester | One |
| Type | Core- Elective |
| Credits | 4 |
| Hours | 6 per week and Total 108 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|---|--------------------------------|---|
| 1 | Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment information for selecting the securities. | Understand and Apply | PSO4, 6 |
| 2 | Understanding the types of risk in security market and Applying various tools for the valuation of bonds as well as economic indicators to predict the market. | Understand and Apply | PSO4, 6 |
| 3 | Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also. | Understand, Evaluate and Apply | PSO4, 6 |
| 4 | Applying Modern portfolio theories and construct optimum portfolios. | Understand, Apply and | PSO4, 6 |
| 5 | Revising constructed portfolios as per risk and return association by using different strategies. | Understanding | PSO4, 6 |

ELECTIVE COURSES (One per group for the semester)

Group 1- Finance and Taxation Stream

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|---------------------|---------------------------------|
| Course Code | CM800301 |
| Title of the Course | INDIRECT TAX LAWS |
| Semester | Three |
| Type | Core-Elective |
| Credits | 4 |
| Hours | 6 per week and Total 108 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|--|------------------------|---|
| 1 | Understand the basic concepts of the Goods and Services Tax | Understanding | PSO4, 6 |
| 2 | Develop a clear idea about the levy and collection of tax and tax credit | Understanding | PSO4, 6 |
| 3 | Develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act | Understand and Apply | PSO4, 6 |
| 4 | Understand about the powers of GST authorities regarding inspection, search and seizure | Understanding | PSO4, 6 |
| 5 | Basic understanding about the Customs Law in India. | Understanding | PSO4, 6 |

SEMESTER - IV

FOURTH SEMESTER COURSES

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|---------------------|--|
| Course Code | CM010401 |
| Title of the Course | ADVANCED COST AND MANAGEMENT ACCOUNTING |
| Semester | Three |
| Type | Core |
| Credits | 4 |
| Hours | 6 per week and Total 108 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|-------------------|--|-------------------------|------------------------------------|
| 1 | Apply activity based absorption methods instead of conventional absorption method. | Apply | PSO1, 2 |
| 2 | Apply the marginal costing principles in decision making situations of businesses. | Apply | PSO1, 2 |
| 3 | Dealing with practical cases of pricing decisions in different situations | Evaluate | PSO1, 2 |
| 4 | Understand the concepts of standard costing, and the process of cost control through it. | Understanding and apply | PSO1, 2 |
| 5 | Deal with the practical issues related to transfer pricing | Apply | PSO1, 2 |

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|---------------------|---|
| Course Code | CM010402 |
| Title of the Course | INCOME TAX – ASSESSMENT & PROCEDURES |
| Semester | Four |
| Type | Core |
| Credits | 4 |
| Hours | 7 per week and Total 126 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|---|------------------------|---|
| 1 | Compute the total income and tax liability of firms and Association of Persons | Understand & Apply | PSO4, 6 |
| 2 | Carry out assessment of companies and determine their tax liability | Understand & Apply | PSO4, 6 |
| 3 | Make the assessment of co operative societies and trusts. | Understand & Apply | PSO4, 6 |
| 4 | Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations | Understand & Apply | PSO4, 6 |
| 5 | Learn tax planning concepts and apply the same | Understand & Apply | PSO4, 6 |

ELECTIVE COURSES (Two courses in the semester)

Group 1- Finance and Taxation Stream

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|---------------------|--|
| Course Code | CM800401 |
| Title of the Course | DERIVATIVES AND RISK MANAGEMENT |
| Semester | Four |
| Type | Core-Elective |
| Credits | 4 |
| Hours | 6 per week and Total 108 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|--|----------------------------------|---|
| 1 | Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations | Remember and Apply | PSO4, 6 |
| 2 | Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks | Analyse and Apply | PSO4, 6 |
| 3 | Understand and explain the concept of forward market and its function , | Understand | PSO4, 6 |
| 4 | Analyse the operation and pricing of various types of futures | Analyse, Creative | PSO4, 6 |
| 5 | Understand the concepts and methodology of option trading and apply the models of pricing the option contracts | Understand, analyse and Creative | PSO4, 6 |
| 6 | Develop an idea of exchanges through swaps | Understand and apply | PSO4, 6 |

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|---------------------|--|
| Course Code | CM800402 |
| Title of the Course | PERSONAL INVESTMENT AND BEHAVIOURAL FINANCE |
| Semester | Four |
| Type | Core |
| Credits | 4 |
| Hours | 6 per week and Total 108 |

| Course Outcome No | Expected Course Outcome | Cognitive Level | Programme Specific Outcome Linkage |
|--------------------------|---|----------------------------|---|
| 1 | Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation | Understand and Evaluate | PSO4, 6 |
| 2 | Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and to understand the different elements/steps in Personal Financial Planning to attain Financial Well Being and Evaluate the different retail investment avenues. | Understanding & Evaluate | PSO4, 6 |
| 3 | Know the meaning of Behavioural Finance, its evolution and related theories | Understand & Remember | PSO4, 6 |
| 4 | To understand different Heuristics, Biases and other Irrational Investment Behaviours | Understanding and evaluate | PSO4, 6 |
| 5 | Understand the relationship between biases and to adopt techniques to lower the impact of biases | Understand & Apply | PSO4, 6 |

