

## **Programme Specific Outcomes and Course Outcomes**

### **B.COM. and M.COM.**

**2018-2019**

**F.Y.B.COM.**

**Semester: I**

#### **A. Financial Accounting- I**

**Course Code – 112 No. of Credits :- 03 and for practical – 01**

**Objective of the Course:-**

1. To impart knowledge of basic accounting concepts
2. To create awareness about application of these concepts in business world
3. To impart skills regarding Computerised Accounting
4. To impart knowledge regarding finalization of accounts of various establishments.

**Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce education is entirely different from other disciplines. Hence, it must chart Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

## **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To meet the needs of impart knowledge of basic accounting concepts
3. To provide awareness about application of these concepts in business world
4. To meet the skills regarding Computerised Accounting
5. To meet the knowledge regarding finalization of accounts of various establishments.
6. To provide the Knowledge about various accounting Concepts, Conventions and Principles.
7. To Understanding emerging trends in accounting and its effect on accounting Practices.
8. To provide the Knowledge about process of dissolution of partnership firm.

## **B. Business Economics (Micro) – I**

**Course Code – 113 No. of Credits :- 03**

### **Objectives of the course:-**

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To Organise and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

### **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To make the students aware of concepts in micro economics
3. To help the students understand the difference between micro and macro economics
4. To make the students understand economic and noneconomic goals of firms.
5. **Skills :** Analyze and think critically, develop writing skills

### **C. Computer Concepts and Application – I**

**Course Code – 114 (B) No. of Credits :- 03**

#### **Objective:**

1. To make the students familiar with Computer environment.
2. To make the students familiar with the basics of Operating System and business communication tools.
3. To make the students familiar with basics of Network, Internet and related concepts.
4. To make awareness among students about applications of Internet in Commerce.
5. To enable make awareness among students about e-commerce and M commerce.

#### **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.

2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To make the students familiar with Computer environment.
3. To make the students familiar with the basics of Operating System and business communication tools.
4. To make the students familiar with basics of Network, Internet and related concepts.
5. To make awareness among students about applications of Internet in Commerce.

### **D. Organizational Skills Development- I**

**Course Code – 115 – A No. of Credits :- 03**

#### **Objectives of the course**

1. To introduce the students to the emerging changes in the modern office environment
2. To develop the conceptual , analytical , technical and managerial skills of students efficient office organization and records management
3. To develop the organizational skills of students

4. To develop Technical skills among the students for designing and developing effective means to manage records , consistency and efficiency of work flow in the administrative section of an 5rganisation

6. To develop employability skills among the students

### **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Conceptual Clarity on the meaning of modern office
3. Developing understanding on the internal and external factors of an office environment
4. Developing analytical and technical skills to contribute towards planning office location and layout

5. Conceptual clarity on the meaning of Scientific office management

## **E. BANKING & FINANCE- I**

### **(Fundamentals of Banking I)**

**Course Code – 115 – B No. of Credits :- 03**

#### **Objectives –**

1. To provide knowledge of fundamentals of Banking
2. To create awareness about various banking concepts
3. To conceptualize banking operations.

#### **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

#### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and

learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.

2. Knowledge of evolution of banking.
3. Understanding structure of Indian Banking
4. Understanding primary and secondary functions of a bank.
5. Understanding the concepts related to lending and ratios.

## **F. Business Environment & Entrepreneurship – I**

**Course Code – 116 – E No. of Credits :- 03**

### **Objectives of the course:**

- 1) To understand the concept of Business Environment and its aspects
- 2) To make students aware about the Business Environment issues and problems of Growth
- 3) To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired
- 4) To understand the difference between Entrepreneurial and non-Entrepreneurial behaviour
- 5) To provide knowledge of the significance of Entrepreneurship in economy
- 6) To familiarize the students with the contribution of selected institutes working

### **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.

4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding the concept of Business Environment and its aspects
3. Skill-correlating aspects of business environment and entrepreneur
4. Making students aware about business environment issues and problems of growth
5. Skills-capable of understanding and analysing environment issues and finding out solutions to resolve these issues

### **F.Y.B.COM.** **Semester-II,**

#### **A. Subject Name: - Financial Accounting- II Course Code - 122**

#### **Objective of the Program**

1. To impart knowledge of various software used in accounting
2. To impart knowledge about final accounts of charitable trusts
3. To impart knowledge about valuation of intangible assets
4. To impart knowledge about accounting for leases

#### **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and



management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Students are expected to acquaint themselves with Computerised accounting, its application and utility. Understanding the accounting process of accounting of charitable trusts
3. Recording basic accounting transactions and prepare annual financial statements; and Analyzing , interpreting and communicating the information contained in basic financial statements and explain the limitations of such statements

### **Semester-II Course Code - 123**

#### **B. Business Economics (Micro) - II**

#### **Objectives:**

1. To understand the basic concepts of micro economics.
2. To understand the tools and theories of economics for solving the problem of decision making by consumers and producers.
3. To understand the problem of scarcity and choices.

## **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce education is entirely different from other disciplines. Hence, it must chart Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

## **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To impart knowledge of business economics
3. To clarify micro economic concepts
4. To analyze and interpret charts and graphs
5. To understand basic theories, concepts of micro economics and their application

## **C. Computer Concepts & Applications - II Course Code -124 (B)**

### **Objective:**

1. To make the students familiar with Computer environment.
2. To make the students familiar with the basics of Operating System and business communication tools.
3. To make the students familiar with basics of Network, Internet and related concepts.
4. To make awareness among students about applications of Internet in Commerce.
5. To enable make awareness among students about e-commerce and M commerce.

### **Course Outcomes:-**

6. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
7. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
8. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
9. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
10. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To make the students familiar with Computer environment.
3. To make the students familiar with the basics of Operating System and business communication tools.

4. To make the students familiar with basics of Network, Internet and related concepts.
5. To make awareness among students about applications of Internet in Commerce.

**D. Subject : - Organizational Skill Development- II Course Code - 125 (A)**  
**Objectives of the course**

1. To imbibe among the students the qualities of a good manager and develop the necessary skill sets
2. To develop the technical skills of the students to keep up with the technological advancements and digitalization
3. To develop the communication skills of students and introducing them to the latest tools in communication
4. To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.
5. To educate the students on the recent trends in communication technology and tools of office automation

**Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.

5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Conceptual Clarity on the meaning of modern office
3. Developing understanding on the internal and external factors of an office environment
4. Developing analytical and technical skills to contribute towards planning office location and layout
5. Conceptual clarity on the meaning of Scientific office management

### **Course Code: 125(B)**

#### **E. SEMESTER II: FUNDAMENTALS OF BANKING – II Banking and Finance**

##### **Objectives:**

1. To develop the working capability of students in banking sector
2. To Make the Students aware of Banking Business and practices.
3. To enlighten the students regarding the new concepts introduced in the banking system.

##### **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
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5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Knowledge of evolution of banking.
3. Understanding structure of Indian Banking
4. Understanding primary and secondary functions of a bank.
5. Understanding the concepts related to lending and ratios.

### **F. Subject Name: - Business Environment & Entrepreneurship - II**

#### **Course Code:-126 (E)**

1. Understanding the difference between entrepreneurial and non-entrepreneurial, personality, Habits of Entrepreneurs
2. Skill-developing entrepreneurial personality and developing habits of entrepreneurs in students
3. Understanding the concept of Business Environment and its aspects
4. Skill-correlating aspects of business environment and entrepreneur
5. Making students aware about business environment issues and problems of growth
6. Skills-capable of understanding and analysing environment issues and finding out solutions to resolve these issues

#### **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a mark

change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding the concept of Business Environment and its aspects
3. Skill-correlating aspects of business environment and entrepreneur
4. Making students aware about business environment issues and problems of growth
5. Skills-capable of understanding and analysing environment issues and finding out solutions to resolve these issues

### **S.Y.B.COM.**

#### **A. Subject Name :- Business Communication. Course Code :- 201.**

##### **Objectives of the Course:**

1. To understand the concept, process and importance of communication.
2. To develop awareness regarding new trends in business communication.
3. To provide knowledge of various media of communication.
4. To develop business communication skills through the application and exercises.

##### **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a

marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To imbibe among the students the qualities of a good manager and develop the necessary skill sets
3. To develop the technical skills of the students to keep up with the technological advancements and digitalization
4. To develop the communication skills of students and introducing them to the latest tools in communication
5. To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.

### **B. Subject Name -: Corporate Accounting Course Code -: 202**

#### **Objectives:-**

1. To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.
2. To make aware the students about the conceptual aspect of corporate accounting
3. To enable the students to develop skills for Computerized Accounting
4. To enable the students to develop skills about accounting standards



## **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce educationist entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

## **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Students are expected to acquaint themselves with Computerised accounting, its application and utility. Understanding the accounting process of accounting of charitable trusts
3. Recording basic accounting transactions and prepare annual financial statements; and Analyzing , interpreting and communicating the information contained in basic financial statements and explain the limitations of such statements

**C. Subject Name :- Business Economics (Macro) Course Code :- 203**

**Objectives:**

1. The objective of the course is to familiarize the students the basic concept of Macro Economics and application.
2. To Study the behavior of the economy as a whole.
3. To Study the relationship among broad aggregates.
4. To apply economic reasoning to problems of the economy.

## **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce education is entirely different from other disciplines. Hence, it must chart Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

## **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To impart knowledge of business economics
3. To clarify micro economic concepts
4. To analyze and interpret charts and graphs
5. To understand basic theories, concepts of micro economics and their application

**D. Subject Name :- Business Management      Course Code :- 204**

**Objective:**

1. To provide basic knowledge & understanding about business management concept.
2. To provide an understanding about various functions of management.

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

**Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding of the concept of Strategic management
3. To understand the process of Strategic Management
4. Development of Applicability skills for effective plan implementation
5. Developing Technical skills for evaluation of alternatives and analytical skills for choice among alternatives

**E. Subject Name :- Elements of Company Law.      Course Code :- 205**

**Objectives:**

- 1) To impart students with the knowledge of fundamentals of Company Law.
- 2) To update the knowledge of provisions of the Companies Act of 2013.
- 3) To apprise the students of new concepts involving in company law regime.
- 4) To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

5) To impart students the provisions and procedures under company law.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To provide the basic knowledge of Companies Act. 2013

### **F.1. Business Administration Special Paper I**

**Subject Name -: Business Administration Course Code -: 206 – A.**

#### **Objectives:**

1. To provide basic knowledge about various forms of business organizations
2. To acquaint the students about business environment and its implications thereon.
3. To aware them with the recent trends in business

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and

entrepreneurship.

d. To acquaint students with significance of research in business.

e. To impart skills regarding methods of data collection and their interpretations.

f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Acquaint the students knowledge about Production and Operation Management.
3. Recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.

### **F.2. Cost and Works Accounting Special Paper I**

**Subject Name -: Cost and Works Accounting. Course Code -: 206 – E.**

#### **Objectives:**

1. To Impart The Knowledge Of Basic Cost concepts.
2. Elements of cost.
3. Ascertainment of Material and Labour Cost.

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
3. To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.
4. To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
5. To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

### **F.3. Business Entrepreneurship Special Paper I**

**Subject Name -: Business Entrepreneurship. Course Code -: 206 – G.**

#### **Objectives:**

1. To create entrepreneurial awareness among the students.
2. To provide the conceptual background of types & patterns of Entrepreneurship
3. To develop Entrepreneurial competencies among students

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

#### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis

on industry interaction to enable the learners to take up professional challenges more effectively.

2. Understanding Knowledge of established methodologies of solving ethical problems
3. Recognizing significance of Professional Values
4. Knowing CSR and its scope and forms
5. Analysis of Corporate Governance and Value Based Management

### **T.Y.B.COM.**

#### **A. Subject Name -: Business Regulatory Framework (Mercantile Law)**

**Course Code -: 301.**

##### **Objectives:-**

1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

##### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

##### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To provide the basic knowledge of Companies Act. 2013

#### **B. Subject Name -: Advanced Accounting. Course Code -: 302**



**Objectives:-**

1. To impart the knowledge of various accounting concepts.
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

**Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Getting familiar with the Advanced Concepts
3. Understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies

**C. Subject Name :- International Economics Course Code :- 303 (B)****Objectives :**

- 1) To study the theories of International Trade.
- 2) To highlight the trends and challenges faced by nations in a challenging global environment.

## **Course Outcomes:-**

1. Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce education is entirely different from other disciplines. Hence, it must chart Course routes to service the aspirations of the nation.
2. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.
3. The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly.
4. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.
5. The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits.

## **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To impart knowledge of business economics
3. To clarify micro economic concepts
4. To analyze and interpret charts and graphs
5. To understand basic theories, concepts of micro economics and their application

**D. Subject Name -: Auditing & Taxation      Course Code -: 304**

**Objectives -:**

The Study of Various Components of this course will enable the students:

1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
2. To get knowledge about preparation of Audit report.
3. To understand the basic concepts and to acquire knowledge about Computation of Income, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

**Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To provide the basic knowledge of Income Tax Act. 1961
3. To understand the concepts of Heads of Income and to compute the income under each head

**E.1. Business Administration Special Paper II**

**Subject Name -: Business Administration      Course Code -: 305 – a.**

**Objective -:**

1. To acquaint the students with basic concepts & functions of HRD and nature of Marketing functions of a business enterprise.
2. To acquaint the students about business environment and its implications thereon.
3. To aware them with the recent trends in business

### **Course Outcomes:-**

1. To equip and train Post Graduate students to accept the challenges of business
2. world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
3. To develop independent logical thinking and facilitate personality development.
4. To equip the students to seek suitable careers in management and entrepreneurship.
5. To acquaint students with significance of research in business.
6. To impart skills regarding methods of data collection and their interpretations.
7. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Acquaint the students knowledge about Production and Operation Management.
3. Recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.

### **E.2. Cost and Works Accounting Special Paper II**

**Subject Name -: Cost and Works Accounting. Course Code -: 305 – e.**

#### **Objectives -:**

1. To provide Knowledge about the concepts and principles application of Overheads
2. To provide also understanding various methods of costing and their applications.

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business

world by providing opportunities for study and analysis of advanced commercial and business methods and processes.

- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

- 1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
- 2. To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
- 3. To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.
- 4. To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
- 5. To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

### **E.3. Business Entrepreneurship Special Paper II**

**Subject Name -: Business Entrepreneurship. Course Code -: 305 – g.**

#### **Objective :**

- 1. To enable students to understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.
- 2. To Develop Knowledge and understanding in creating and managing new venture.
- 3. To Equip students with necessary tools and techniques to set up their own business venture.
- 4. To Help students to bring out their own business plan.
- 5. To make students aware about business crises and sickness.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems
3. Recognizing significance of Professional Values
4. Knowing CSR and its scope and forms
5. Analysis of Corporate Governance and Value Based Management

### **F.1. Business Administration Special Paper III**

**Subject Name -: Business Administration Course Code -: 306 – a.**

#### **Objective -:**

1. To acquaint the students with the basic concepts in finance and production functions of a business enterprise.
2. To acquaint the students about business environment and its implications thereon.
3. To aware them with the recent trends in business

#### **Course Outcomes:-**

1. To equip and train Post Graduate students to accept the challenges of business
2. world by providing opportunities for study and analysis of advanced commercial and business methods and processes.

3. To develop independent logical thinking and facilitate personality development.
4. To equip the students to seek suitable careers in management and entrepreneurship.
5. To acquaint students with significance of research in business.
6. To impart skills regarding methods of data collection and their interpretations.
7. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Acquaint the students knowledge about Production and Operation Management.
3. Recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.

## **F.2. Cost and Works Accounting Special Paper III**

**Subject Name -: Cost and Works Accounting. Course Code -: 306 – e.**

### **Objectives -:**

- 1 To impart knowledge regarding costing techniques.
- 2 To provide training as regards concepts, procedures and legal Provisions of cost audit.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
3. To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process
4. To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
5. To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

### **F.3. Business Entrepreneurship Special Paper III**

**Subject Name :- Business Entrepreneurship. Course Code :- 306 – g.**

#### **Objectives:-**

- 1) To develop the Knowledge and understanding of behavioural aspects of entrepreneurship.
- 2) To acquaint students with the behavioural aspects of members of the team or employees

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

#### **Programme Specific Outcomes**



1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems
3. Recognizing significance of Professional Values
4. Knowing CSR and its scope and forms
5. Analysis of Corporate Governance and Value Based Management

## **M.COM. I SEMESTER I**

### **A. Subject: Management Accounting, Course Code: 101**

**Depth of the programme:** Basic Knowledge with recent advancement and its applicability

#### **Objectives of the Programme:**

1. To enhance the abilities of learners to develop the concept of management accounting and its significance in the business.
2. To enhance the abilities of learners to analyze the financial statements.
3. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.
4. To make the students develop competence with their usage in managerial decision making.

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.

f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

6. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
7. To understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management Accounting and Cost Accounting.
8. To understand the concept of Marginal Costing, its applications, different techniques of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.
9. To understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
10. To understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.

### **B. Subject : - Strategic Management Course Code - 102**

#### **Objectives of the course**

1. To introduce the students to the emerging changes in the modern business environment
2. To develop the analytical , technical and managerial skills of students in the various areas of Business Administration
3. To empower to students with necessary skill to become effective future managers and leaders
4. To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

## **Programme Specific Outcomes**

6. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
7. Understanding of the concept of Strategic management
8. To understand the process of Strategic Management
9. Development of Applicability skills for effective plan implementation
10. Developing Technical skills for evaluation of alternatives and analytical skills for choice among alternatives

## **Group – A (Advanced Accounting and Taxation)**

### **Subject Name :- Advanced Accounting & Taxation Special Paper I**

### **Subject Title - Advanced Accounting, Course Code :- 103**

Depth of the program – Advanced Knowledge

#### **Objectives of the course**

1. To lay a theoretical foundation of Accounting & Accounting Standards.
2. To gain ability to solve problems relating to Corporate Accounting.

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

## **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis

on industry interaction to enable the learners to take up professional challenges more effectively.

2. Getting familiar with the Advanced Concepts
3. Understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies

### **Group – A (Advanced Accounting and Taxation)**

**Subject Name: - Advanced Accounting & Taxation Special Paper II**

**Subject Title - Income Tax, Course Code: - 104**

#### **Objective of the Program**

- i. To gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to the following topics.
- ii. To develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Company' assesses.

#### **Depth of the program – Advanced Knowledge**

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

#### **Programme Specific Outcomes**

3. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
4. To provide the basic knowledge of Income Tax Act. 1961

5. To understand the concepts of Heads of Income and to compute the income under each head.

**Group – F (Business Administration)**

**Subject Name - Business Administration Special Paper I**

**Subject Title: - Production & Operation Management, Course Code - 113**

**Objectives of the course**

1. To understand and develop deep insight of Production & Operation Management.
2. To understand & identify business problems involving operational function, planning and control, design development and quality management.
3. Demonstrate awareness and importance of application, operation and supply chain management.
4. To develop skills necessary to effectively analyze and synthesize the many inter relationship inherent in complex socio-economic productive systems.
5. To increase the knowledge and perspective to gain from emerging trends in production and operation management.

**Depth of the program – Fundamental Knowledge**

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

**Programme Specific Outcomes**

4. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
5. Acquaint the students knowledge about Production and Operation Management.

6. Recognize the inherent conflict of interest in many business decisions relating to safety consideration and environmental aspects.

### **Group – F (Business Administration)**

#### **Subject Name - Business Administration Special Paper II**

#### **Subject Title: - Financial Management, Course Code - 114**

#### **Objectives of the course**

1. To acquaint the student with knowledge of various Financial Management terminologies ( Investment ,Credit Planning , Working Capital Management
2. To understand the concepts relating to Financing & Financial Statement Analysis
3. To utilize the information gathered to reach an optimum conclusion by a process of reasoning
4. To enable the students to use their learning to evaluate , make decisions and provide recommendations

Depth of the program – Fundamental Knowledge

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

#### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Financial Management
3. Recognizing the Financial System of India.

## **M.COM. I SEMESTER II**

### **A. Subject Name :- Financial Analysis & Control**

#### **Compulsory Subject , Course code :- 201**

##### **Objectives of the course**

- a. To enable the students to acquire knowledge of financial analysis and control tools
- b. To Make appropriate application and uses of financial analysis and control

##### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

##### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding basics of financial analysis
3. To gain knowledge of practically comparing financial results of different years.

### **B. Subject :- Industrial Economics**

#### **Compulsory Subject , Course Code - 202 A**

##### **Objectives of the Course**

1. To provide the knowledge to the students about the basic issues of industrial economics.

2. To make aware the students about the industrial profile of India and the industrial policy of government of India.

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

**Programme Specific Outcomes**

- 1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
- 2. To give students an overview of industrial economics
- 3. To make the students know about the concepts used in industrial economics

**Group A (Advanced Accounting & Taxation) Special Paper III**

**Subject Name:-Specialized Areas in Accounting, Course code:- 203**

**Depth of the program** – Fundamental Knowledge with key competencies amongst the students

**Objectives of the Program**

- 1. To understand the application of advanced specialized accounting practices in the field of modern business and profession
- 2. To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies
- 3. To develop proficiency in new skills expected for future accountants in this changing business environment
- 4. To acquaint with the amalgamation and reconstruction procedures of companies

**Course Outcomes:-**



- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To understand the accounting for construction contracts and various terms used in contract accounting and principles to be followed while computing profit on incomplete contracts and valuation and disclosure of WIP and escalation clause
3. To understand the concept of corporate restructuring, its accounting methods, processes as per accounting standard 14
4. To acquaint with hotel accounting, Hospital accounting, Transport undertakings accounting fund based accounting to create an avenue for employment in the academics and also to benefit Industry
5. To understand that every registered person to keep and maintain, at his principal place of business (as mentioned in the certificate of registration), a true and correct account along with relevant documents

### **Group A (Advance Accounting and Taxation) – Special Paper IV**

**Subject Name :- Business Tax assessment and planning, Course code :- 204**

#### **Objectives of the course**

1. To provide understanding of Direct Taxes including rules pertaining there to and their application to different business situations.
2. To understand principles underlying the Goods and Service tax

3. To understand basic concepts of Goods Service Tax and Customs Duty.

Depth of the program – fundamental Knowledge

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To understand the provision for computation of income of various entities.
3. To understand the provisions of returns, assessment and procedure of assessment.
4. To understand need and importance of Tax Planning and Management
5. To understand the Basic concept and framework under GST Act & Customs Act.

### **Group F (Business Administration) - Special Paper III**

**Subject : - Business Ethics & Professional Values, Course Code No: 213**

#### **Objectives of the course**

1. To raise the students general awareness on the ethical dilemmas at work place
2. To understand the differing perceptions of interest in business related solutions
3. To present the concept of Corporate Social Responsibility and explore its relevance to ethical obligations and ethical ideals present in the relationship between employers and employees
4. To investigate whether ethics set any boundaries on competition , marketing, sales and advertising

5. To enable students to validate or correct , personal ideas about various ethical perspectives
6. To enable students to develop their own considered judgment about issues in Business Ethics
7. To foster more careful, disciplined thinking in trying to resolve issues in business ethics
8. To prepare students to play a constructive role in improving the sustainable development with which they may become involved

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management

### **Group F (Business Administration) - Special Paper IV**

#### **Subject : - Elements of Knowledge Management, Course Code – 214**

#### **Objectives of the course**

- 1 To develop Analytical and Research oriented skills among the students.
- 2 To understand value application and relevance of Knowledge management in today's corporate world.

- 3 To promote research and innovation ideas based on Knowledge Management.
- 4 To enhance knowledge level and practice of linking theoretical background with applied Social Science.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Developing Conceptual Skill and Improving analytical Ability .
3. Technical and Practical Oriented Skills
4. Value based and Application Oriented Skills
5. Administrative and Management skills

### **M.COM. II SEMESTER III**

**Subject Name -: Business Finance. Course Code -: 301.**

**(w.e.f. Academic Year: 2014-15)**

### **Objective:**

1. To enable students to acquire sound knowledge of concepts, nature and structure of business finance.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

### **Programme Specific Outcomes**

1. Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.
2. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

**Subject Name -: Research Methodology for Business. Course Code -: 302.**  
**(w.e.f. Academic Year: 2014-15) (Board of Studies in Business Practice)**

#### **Objectives:**

1. To acquaint the students with the areas of Business Research Activities.
2. To enhance capabilities of students to conduct the research in the field of business and social sciences.
3. To enable students, in developing the most appropriate methodology for their research studies.

4. To make them familiar with the art of using different research methods and techniques.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

### **Programme Specific Outcomes**

1. Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.
2. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

### **Advanced Accounting and Taxation Special Paper V.**

**Subject Title -: Advanced Auditing. Course Code -: 303**

**(w.e.f. Academic Year: 2014-15)**

**Level of Knowledge - Expert Knowledge**

**Objective:**

1. To impart knowledge and develop understanding of methods of auditing and their application.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

### **Programme Specific Outcomes**

1. Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.
2. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

### **Advanced Accounting and Taxation Special Paper VI.**

**Subject Title -: Specialized Areas in Auditing. Course Code -: 304**

**(w.e.f. Academic Year: 2014-15) Level of Knowledge - Expert Knowledge**

### **Objective:**

1. To impart knowledge and develop understanding of methods of audit in Specialized areas.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

### **Programme Specific Outcomes**

1. Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.
2. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

### **Business Administration Special Paper V.**

**Subject Title -: Human Resource Management Course Code -: 313**

**(w.e.f. Academic Year: 2014-15)**

#### **Objectives:**

1. To acquaint the students with in-depth knowledge of HRM.
2. To inculcate among students various practices followed by HR managers.
3. To create understanding about recent trends in HRM

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business



world by providing opportunities for study and analysis of advanced commercial and business methods and processes.

- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

- 1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
- 2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management

### **Business Administration Special Paper VI.**

**Subject Title -: Organizational Behaviour Course Code -: 314**

**(w.e.f. Academic Year: 2014-15)**

#### **Objectives:**

- 1. To make the students understand various concepts of organisation behaviour
- 2. To provide in depth knowledge about process of formation of group behaviour in an organization set up

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial

and business methods and processes.

- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

- 1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
- 2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management

### **M.COM. II, SEMESTER IV**

**Subject Name :- Capital Market and Financial Services.**

**Course Code :- 401. (w.e.f. Academic Year: 2014-15)**

#### **Objective:**

- 1. To enable students to acquire sound knowledge, concept and structure of capital market and financial services.

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.

- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management

**Subject Name :- Industrial Economic Environment. Course Code :- 402-A  
(w.e.f. Academic Year: 2014-15)**

### **Objectives:**

1. To study the basic concepts of Industrial Finance.
2. To study the effects of New Economic Policy.
3. To study the impact of Labor reforms on Industries.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.

- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management

### **Advanced Accounting and Taxation Special Paper VII.**

**Subject Title -: Recent Advances in Accounting, Taxation & Auditing.**

**Course Code -: 403 (w.e.f. Academic Year: 2014-15)**

**Level of Knowledge - Basic Knowledge**

#### **Objectives:**

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

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To understand the provision for computation of income of various entities.
3. To understand the provisions of returns, assessment and procedure of assessment.
4. To understand need and importance of Tax Planning and Management
5. To understand the Basic concept and framework under GST Act & Customs Act.

### **Group A (Advanced Accounting & Taxation) Special Paper III**

**Subject Name:-Specialized Areas in Accounting, Course code:- 203**

**Depth of the program** – Fundamental Knowledge with key competencies amongst the students

#### **Objectives of the Program**

1. To understand the application of advanced specialized accounting practices in the field of modern business and profession

2. To gain the knowledge on corporate restructuring which are essentially mean to attain greater market share, acquire additional brand and create new synergies
3. To develop proficiency in new skills expected for future accountants in this changing business environment
4. To acquaint with the amalgamation and reconstruction procedures of companies

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

**Programme Specific Outcomes**

6. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
7. To understand the accounting for construction contracts and various terms used in contract accounting and principles to be followed while computing profit on incomplete contracts and valuation and disclosure of WIP and escalation clause
8. To understand the concept of corporate restructuring, its accounting methods, processes as per accounting standard 14
9. To acquaint with hotel accounting, Hospital accounting, Transport undertakings accounting fund based accounting to create an avenue for employment in the academics and also to benefit Industry
10. To understand that every registered person to keep and maintain, at his principal place of business (as mentioned in the certificate of registration), a true and correct account along with relevant documents

## **Group A (Advance Accounting and Taxation) – Special Paper IV**

**Subject Name :- Business Tax assessment and planning, Course code :- 204**

### **Objectives of the course**

1. To provide understanding of Direct Taxes including rules pertaining there to and their application to different business situations.
2. To understand principles underlying the Goods and Service tax
3. To understand basic concepts of Goods Service Tax and Customs Duty.

Depth of the program – fundamental Knowledge

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

6. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
7. To understand the provision for computation of income of various entities.
8. To understand the provisions of returns, assessment and procedure of assessment.
9. To understand need and importance of Tax Planning and Management
10. To understand the Basic concept and framework under GST Act & Customs Act.

## **Group F (Business Administration) - Special Paper III**

**Subject : - Business Ethics & Professional Values, Course Code No: 213**

### **Objectives of the course**

1. To raise the students general awareness on the ethical dilemmas at work place
2. To understand the differing perceptions of interest in business related solutions
3. To present the concept of Corporate Social Responsibility and explore its relevance to ethical obligations and ethical ideals present in the relationship between employers and employees
4. To investigate whether ethics set any boundaries on competition , marketing, sales and advertising
5. To enable students to validate or correct , personal ideas about various ethical perspectives
6. To enable students to develop their own considered judgment about issues in Business Ethics
7. To foster more careful, disciplined thinking in trying to resolve issues in business ethics
8. To prepare students to play a constructive role in improving the sustainable development with which they may become involved

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

3. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
4. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management



## **Group F (Business Administration) - Special Paper IV**

### **Subject : - Elements of Knowledge Management, Course Code – 214**

#### **Objectives of the course**

- 1 To develop Analytical and Research oriented skills among the students.
- 2 To understand value application and relevance of Knowledge management in today's corporate world.
- 3 To promote research and innovation ideas based on Knowledge Management.
- 4 To enhance knowledge level and practice of linking theoretical background with applied Social Science.

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

#### **Programme Specific Outcomes**

6. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
7. Developing Conceptual Skill and Improving analytical Ability .
8. Technical and Practical Oriented Skills
9. Value based and Application Oriented Skills
10. Administrative and Management skills

## **M.COM. II SEMESTER III**

**Subject Name -: Business Finance. Course Code -: 301.**

**(w.e.f. Academic Year: 2014-15)**

### **Objective:**

2. To enable students to acquire sound knowledge of concepts, nature and structure of business finance.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

### **Programme Specific Outcomes**

3. Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.
4. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

**Subject Name -: Research Methodology for Business. Course Code -: 302.**

## **(w.e.f. Academic Year: 2014-15) (Board of Studies in Business Practice)**

### **Objectives:**

1. To acquaint the students with the areas of Business Research Activities.
2. To enhance capabilities of students to conduct the research in the field of business and social sciences.
3. To enable students, in developing the most appropriate methodology for their research studies.
4. To make them familiar with the art of using different research methods and techniques.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

### **Programme Specific Outcomes**

1. Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.
2. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

## **Advanced Accounting and Taxation Special Paper V.**

**Subject Title -: Advanced Auditing. Course Code -: 303**

**(w.e.f. Academic Year: 2014-15)**

### **Level of Knowledge - Expert Knowledge**

#### **Objective:**

2. To impart knowledge and develop understanding of methods of auditing and their application.

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

### **Programme Specific Outcomes**

1. Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.
2. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

## **Advanced Accounting and Taxation Special Paper VI.**

**Subject Title -: Specialized Areas in Auditing. Course Code -: 304**

## **(w.e.f. Academic Year: 2014-15) Level of Knowledge - Expert Knowledge**

### **Objective:**

2. To impart knowledge and develop understanding of methods of audit in Specialized areas.

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of Business World by providing opportunities for study and analysis of advanced Commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students for seeking suitable careers in management and entrepreneurship.
- d. To study by students methods of Data collection and their interpretations.
- e. To develop among students Communication, Study and Analytical skills.

### **Programme Specific Outcomes**

1. Since liberalization the socio-political-economic scenario is changing very fast. There is a significant transformation in term educational expectation and aspiration of the learner. The educational system also is witnessing many changes and challenges due to technological growth and changes in the Government policies. Education is no longer a concern of students but it has become a matter of social and economic importance. The changes at the global level has influence the educational system, structure and expectation of the users.
2. This system shall offer a flexible user friendly, opportunity to the learner, will broader the horizon of Commerce education and will give a fair chance to every single learner to exhibit his talent, acquired skills and enhance his personality. It will further enhance his opportunity of global mobility, to acquire different knowledge inputs from different global institutes.

### **Business Administration Special Paper V.**

**Subject Title -: Human Resource Management    Course Code -: 313**

**(w.e.f. Academic Year: 2014-15)**

### **Objectives:**

1. To acquaint the students with in-depth knowledge of HRM.

2. To inculcate among students various practices followed by HR managers.
3. To create understanding about recent trends in HRM

### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management

### **Business Administration Special Paper VI.**

**Subject Title -: Organizational Behaviour Course Code -: 314**

**(w.e.f. Academic Year: 2014-15)**

### **Objectives:**

1. To make the students understand various concepts of organisation behaviour

2. To provide in depth knowledge about process of formation of group behaviour in an organization set up

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

**Programme Specific Outcomes**

- 1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
- 2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management

**M.COM. II, SEMESTER IV**

**Subject Name -: Capital Market and Financial Services.**

**Course Code -: 401. (w.e.f. Academic Year: 2014-15)**

**Objective:**

- 2. To enable students to acquire sound knowledge, concept and structure of capital market and financial services.

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management

**Subject Name -: Industrial Economic Environment. Course Code -: 402-A  
(w.e.f. Academic Year: 2014-15)**

### **Objectives:**

1. To study the basic concepts of Industrial Finance.
2. To study the effects of New Economic Policy.
3. To study the impact of Labor reforms on Industries.

### **Course Outcomes:-**



- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms  
Analysis of Corporate Governance and Value Based Management

### **Advanced Accounting and Taxation Special Paper VII.**

**Subject Title -: Recent Advances in Accounting, Taxation & Auditing.**

**Course Code -: 403 (w.e.f. Academic Year: 2014-15)**

**Level of Knowledge - Basic Knowledge**

#### **Objectives:**

1. To up-date the students with latest developments in the Subject

2. To inculcate the habit of referring to various periodicals and publications in the given subject, apart from text books and reference books

3. To develop the ability to read, understand, interpret and Summarize various articles from newspapers, journals etc.

### **Course Outcomes:-**

a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.

b. To develop independent logical thinking and facilitate personality development.

c. To equip the students to seek suitable careers in management and entrepreneurship.

d. To acquaint students with significance of research in business.

e. To impart skills regarding methods of data collection and their interpretations.

f. To develop communication and analytical skills among students.

### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.

2. To understand the provision for computation of income of various entities.

3. To understand the provisions of returns, assessment and procedure of assessment.

4. To understand need and importance of Tax Planning and Management

5. To understand the Basic concept and framework under GST Act & Customs Act.

## **Advanced Accounting and Taxation Special Paper VIII.**

**Subject Title -: Project Work / Case Studies. Course Code -: 404**  
**(w.e.f. Academic Year: 2014-15 Credit System)**

**Objectives:**

Project Work in Accountancy:-

1. 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.
2. 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

**Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

**Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. To understand the provision for computation of income of various entities.
3. To understand the provisions of returns, assessment and procedure of assessment.

4. To understand need and importance of Tax Planning and Management
5. To understand the Basic concept and framework under GST Act & Customs Act.

### **Business Administration Special Paper VII.**

**Subject Title -: Recent Advances in Business Administration Course Code -: 413**  
**(w.e.f. Academic Year: 2014-15)**

#### **Objectives:**

1. To familiarise the students with the recent advancements in business administration
2. To develop an understanding about tools and their application in the business.

#### **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

#### **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems  
Recognizing significance of Professional Values Knowing CSR and its scope and forms Analysis of Corporate Governance and Value Based Management

### **Business Administration Special Paper VIII.**

**Subject Title -: Project Work / Case Studies. Course Code -: 414**  
**(w.e.f. Academic Year: 2014-15)**

## **Objectives:**

1. To familiarise the students with the recent advancements in business administration
2. To develop an understanding about tools and their application in the business.

## **Course Outcomes:-**

- a. To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- b. To develop independent logical thinking and facilitate personality development.
- c. To equip the students to seek suitable careers in management and entrepreneurship.
- d. To acquaint students with significance of research in business.
- e. To impart skills regarding methods of data collection and their interpretations.
- f. To develop communication and analytical skills among students.

## **Programme Specific Outcomes**

1. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.
2. Understanding Knowledge of established methodologies of solving ethical problems
3. Recognizing significance of Professional Values
4. Knowing CSR and its scope and forms
5. Analysis of Corporate Governance and Value Based Management

