

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Masters of Commerce (Semester: I -II)

Under Credit Based Continuous Evaluation and Grading System

Masters of Commerce (Semester: III -IV)

Under Continuous Evaluation System

Session: 2022-23



The Heritage Institution

**KANYA MAHA VIDYALAYA
JALANDHAR**

(Autonomous)

M.Com

Masters of Commerce

Duration: 2Years

Level: Post Graduation

Type: Degree

M.Com or Masters of Commerce is a postgraduate degree program. It focuses on systematic study of the concepts of Accountancy, Management Studies, Economics, Banking and Insurance systems, Research Methodology, Finance, Law, Taxation and Marketing Research etc. In the final semesters students opt for specialization in any field of commerce such as Accounting & Finance, Marketing, Banking, Insurance, Taxation, Capital Market etc.

Programme Specific Outcomes

On successful completion of this Programme, it would:

PSO1: serve as basis for higher studies and research such as Ph.D and M.Phil. degree in Commerce and Management.

PSO2: develop self-confidence and awareness of general issues prevailing in the society.

PSO3: help students to pursue research in various socio-economic issues.

PSO4: give industry exposure to the students which would prepare them for their entrepreneurial journey.

PSO5: prepare students for wide variety of careers dealing in money from accountant to investment banker, money manager to personal finance consultant.

PSO6: help students to apply for UGC-NET or JRF exam, the success in which would help students to opt for teaching as their career or to pursue research.

Master of Commerce
Semester-I
Session 2022-2023
Course Code: MCML-1171
Managerial Economics

Course outcomes:

After passing this course, students will be able to:

CO1: Understand the concepts of managerial economics and, theory and elasticity of demand.

CO2: Understand in-depth knowledge of theories of consumer behaviour and production function.

CO3: Understand the theories of cost and market structure

CO4: Understand the concept of national income, consumption function and Inflation.

Master of Commerce Semester I
Session: 2022-23
Management Accounting and Control Systems
Course Code: MCML-1092

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand the concept of management accounting and the relationship between management control, strategic planning and operational control.

CO2: formulate and use budgets and standards for planning and control purposes and will also understand the role of responsibility accounting, performance measurement and transfer pricing systems.

CO3: know the practical applications of marginal costing and standard costing.

CO4: analyze the financial statements and will gain awareness regarding contemporary issues of management accounting.

Master of Commerce Semester I
Session: 2022-23
Management Principles and Organization Behavior
Course Code: MCML-1093

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand fundamental concepts and principles of management, including the basic roles and skills of a manager.

CO2: demonstrate a basic understanding of management functions such as planning organizing, leading and controlling; and how successful managers effectively and efficiently use these functions and their business resources to achieve organizational objectives.

CO3: demonstrate a thorough knowledge and understanding of organizational behavior.

CO4: define, explain and illustrate a range of organizational behavior theories.

CO5: analyze the behavior of individuals and groups in organizations in terms of organizational behavior theories, models and concept.

CO6: apply organizational behavior concepts, models and theories to real life management situations.

Masters of Commerce Semester-I
Session: 2022-23
Business Environment
Course Code: MCML-1094

Course Outcomes:

After successful completion of this course, students will be able to:

CO1: analyze the environment of a business from the legal & regulatory, macroeconomic, cultural, political, technological and natural perspectives.

CO2: understand the concept of Economic planning and role of NITI Aayog in development of India.

CO3: know about various policies of government which affects the working of business.

CO4: learn the concepts of various acts which governs business.

M.Com Semester-I
Session 2022-23
Statistical Analysis for Business
Course Code: MCMM-1095

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: identify, use and interpret the results of statistical tools and techniques.

CO2: analyze the type of techniques that can be used for primary as well as secondary data collection.

CO3: formulate and use questionnaire for survey and data collections CO4: understand the ways of

conducting surveys and carry out research. CO5: understand the concept of probability theory and

distributions

Masters of Commerce Semester-II
Session: 2022-23
Corporate Financial Accounting and Auditing
Course Code: MCML-2091

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: Analyze the operating and financial position of a company by preparing financial statements.

CO2: Have conceptual understanding of capital employed and various methods of calculating goodwill and shares.

CO3: Understand the role of a statutory auditor and provisions relating to his appointment, duties, responsibilities, rights and liabilities, Rationale of financial audit, cost audit, management audit, internal audit, proprietary audit, efficiency audit and audit by CAG of India.

CO4: Analyze the professional code of conduct governing auditors, legal cases on negligence, misfeasance and breach of contractual and statutory duties and Audit of Functional Areas of Management.

Masters of Commerce Semester-II

Session: 2022-23

**Financial Management
Course Code: MCML-2092**

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand both the theoretical and practical role of financial management in business corporations and will be able to analyze the financial requirements of corporations and decide the capital structures.

CO2: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals and devise the dividend policy of corporations.

CO3: measure the different types of leverages and perform EBIT and EPS analysis.

CO4: understand the various models of cash management.

Masters of Commerce Semester II
Session: 2022-23
Human Resource Management
Course Code: MCML-2093

Course Outcomes:

After successful completion of this course, students will be able to-

CO1: evaluate the importance of human resources and their effective management in organizations.

CO2: know the techniques of recruitment and selection, training and development in organizations.

CO3: learn about the concepts of Employee Remuneration and Performance appraisal in organizations.

CO4: understand about grievance redressal machinery in organizations and role of Incentives in motivating the employees.

Masters of Commerce Semester-II
Session: 2022-23
Marketing Management
Course Code: MCML-2094

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand the role and contribution of marketing to the business enterprise.

CO2: understand marketing research process

CO2: identify major basis for segmenting consumer and business markets, define market segmentation, target marketing and market positioning.

CO3: evaluate the major types of consumer buying behavior and the stages in the buyer decision process.

CO4: have conceptual understanding of the product life cycle and steps in new product development (NPD) process.

CO5: identify the role of distribution, advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

CO6: have understanding of Socially Responsible Marketing, Internal Marketing, and E Commerce Marketing .

Masters of Commerce Semester-II
Session: 2022-23
Research Methodology
Course Code: MCMM–2095

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: formulate and use of research process and research methodology.

CO2: identify various sources and ways of writing literature review.

CO3: identify, use and interpret the results of comparative and non-comparative scaling techniques.

CO4: understand the data preparation process, interpretation and analysis.

CO5: understand the application of various data analysis techniques.

Masters of Commerce Semester – III
Session 2022-23
Banking and Insurance Services
Course Code: MCML-3091

Course Outcomes:

After passing this course the students will be able to:

Co1: have Banking and Insurance knowledge and skills together with technology-familiarity and customer-orientation.

Co2: understand various BASEL norms & regulations of banking system.

Co3: have an overview of insurance industry & indepth knowledge of insurance act of India. .

Co4: get knowledge of financial planning & taxation.

Masters of Commerce Semester – III
Session 2022-23
GROUP 'B': Business Studies
Strategic Management
Course Code: MCML-3092(Option BI)

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Have conceptual understanding of Strategy, Strategic Management, the process of Strategic Management and the Strategic Intent (Vision, Mission, Goals and Objectives).

CO2: Analyse External and Internal Environment using different models like Porter's PentaForces Model, VRIO, Value Chain analysis and External and Internal Evaluation Matrix.

CO3: Understand Business level, Corporate level and Portfolio Strategies.

CO4: Understand the procedure of Strategic Implementation, Evaluation and Control and Get an Overview of Corporate Governance and Social Responsibilities of Business.

Masters of Commerce Semester – III
Session 2022-23
GROUP ‘B’: Business Studies
Security Market Operations
Course Code: MCML-3093 (Option BII)

Course Outcomes:

After successful completion of this course, students will be able to:

CO1: define the role of financial markets at macro level and to understand the practical aspects of primary and secondary market operations.

CO2. know about various technical terms used in the stock market.

CO4. know about the role of various entities involved in the trading process of stock market.

CO5. know the mechanism of stock market/broking houses.

Masters of Commerce Semester – III
Session 2022-23
GROUP 'D': Marketing
Consumer Behaviour
Course Code: MCML-3094 (Option DI)

Course Outcomes:

After passing this course, the students will be able to:

CO1: understand what consumer behaviour is and the different types of consumer needs and motives.

CO2: understand the concept of consumer perception, learning and attitude formation

CO3: learn about the concept of reference groups, social class, cultural and sub-cultural influence on consumer behavior.

CO4: learn about psychological process behind the behaviour of their consumers and how they make decisions.

Masters of Commerce Semester – III
Session 2022-23
GROUP 'D': Marketing
Retail Management
Course Code: MCML-3095 (Option DII)

Course Outcomes:

After passing this course, the students will be able to:

CO1: get an overview of retail industry and role that retailing plays in the economic development of a nation.

CO2: learn about psychological process behind the behaviour of their consumers and how they make decisions.

CO3: get acquainted with the role and responsibilities of retail manager.

CO4: understand the process of merchandise procurement and category management.

Masters of Commerce Semester – III
Session 2022-23
Seminar
Course Code: MCMS-3096

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

Masters of Commerce Semester – IV
Session 2022-23
Entrepreneurship Development and Project Management
Course Code: MCML-4091

Course Outcomes:

After passing this course, the students will be able to:

CO1: understand the basic concepts in the area of entrepreneurship

CO2: learn about the importance of entrepreneurship in economic development of a country

CO3: have the conceptual clarity about project feasibility analysis and apply the techniques of social cost-benefit analysis

CO4: develop business plan and identify, assess and manage business risks.

Masters of Commerce Semester – IV
Session 2022-23
E-Commerce
Course Code:MCML-4122

Course Outcomes:

After passing course the student will be able to:

CO1: Comprehend on basic terms of E-Commerce, its evolution, aims and benefits.

CO2: Acquaint the steps to be followed for opening a new E-Commerce business.

CO3: Discuss knowledge on various issues involved in relation to secure electronic transactions and Laws for E-Commerce.

CO4: Comprehend about BPR and Case Studies of E-Business related applications.

Masters of Commerce Semester – IV
Session 2022-23
GROUP ‘A’: Accounting & Finance
International Financial Management
Course Code: MCML-4093(OPTION AI)

Course Outcomes:

After passing this course the student will be able to:

CO1: have indepth knowledge of international trade, investment, financing decisions.

CO2: have conceptual knowledge of different theories of foreign exchange system.

CO3: have knowledge of how we measure & manage foreign exchange exposures.

CO4. To gain conceptual knowledge regarding financial derivatives.

Masters of Commerce Semester – IV
Session 2022-23
GROUP ‘A’: Accounting & Finance
Financial Markets & Financial Services
Course Code: MCML-4094 (Option AII)

Course Outcomes:

After passing this course the student will be able to:

CO1: understand the role and functions of the Indian Financial System in reference to the macroeconomy.

CO2: explain the concept of NBFCs, Factoring services and Venture capital financing.

CO3: describe how different financial markets function like debt market, call money market, government securities market.

CO4: understand the concept of securitization, commercial papers and certificate of deposits.

Masters of Commerce (Semester – IV)
Session 2022-23
GROUP ‘A’: Accounting & Finance
Corporate Tax Law and Planning
Course Code: MCML-4095 (Option AIII)

Course outcomes:

After successful completion of this course, students will be able to –

CO1: have the knowledge of latest provisions of Income Tax Act.

CO2: understand the concept of Tax Planning and Assessment Procedures of Companies.

CO3: take tax-sensitive decisions in the real life.

CO4: apply legitimate ways of planning tax while taking different financial/ managerial decisions.

CO5: practice as Tax Advisor/Consultants.