FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Masters of Commerce

(Semester: I -IV)

Under Continuous Evaluation System

Session 2020-21

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.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO-YEAR DEGREE PROGRAMMME
MASTER OF COMMERCE
SESSION 2020-21

Semester I							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
MCML-1171	Managerial Economics	C	100	80	-	20	3
MCML-1092	Management Accounting and Control Systems	C	100	80	-	20	3
MCML-1093	Management Principles and Organization Behavior	C	100	80	-	20	3
MCML-1094	Business Environment	C	100	80	-	20	3
MCMM-1095	Statistical Analysis for Business	C	100	50	30	20	3+1
MCMS-1096	Seminar	C	50	-	50	-	-
Total			**550**				

C-Compulsory

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMMME
MASTER OF COMMERCE
SESSION 2020-21

Semester II								
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time**
			Total	**Ext.**		**CA**	**(in Hours)**
				L	**P**		
MCML-2091	Corporate Financial Accounting and Auditing	C	100	80	-	20	3
MCML-2092	Financial Management	C	100	80	-	20	3
MCML-2093	Human Resource Management	C	100	80	-	20	3
MCML-2094	Marketing Management	C	100	80	-	20	3
MCMM-2095	Research Methodology	C	100	50	30	20	3+1
MCMV-2096	Viva Voce	C	50	-	50	-	-
Total			**550**				

C- Compulsory

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMMME
MASTER OF COMMERCE
SESSION 2020-21

Semester III

Course Code	Course Name	Course Type	Marks				Examination time (inHours)
			Total	Ext.		CA	
				L	P		
MCML-3091	Banking and Insurance Services	C	100	80	-	20	3
MCML-3092 (Option BI)	Both these options to be selected from one of the groups in the table given below	C	100	80	-	20	3
MCML-3093 (Option BII)		C	100	80	-	20	3
MCML-3094 (Option DI)	Both these options to be selected from one of the groups in the table given below	C	100	80	-	20	3
MCML-3095 (Option DII)		C	100	80	-	20	3
MCMS-3096	Seminar	S	50	-	50	-	-

Note: Students can opt for any two of the following groups , each having two papers

Group A: Accounting and Finance	
Option AI	Security Analysis and Portfolio Management
Option AII	Contemporary Accounting
Group B: Business Studies	
Option BI	Strategic Management
Option BII	Security Market Operations
Group C: International Business	
Option CI	International Economics Organizations
Option CII	Management of International Business Operations
Group D : Marketing	
Option DI	Consumer Behaviour
Option DII	Retail Management

C-Compulsory

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMMME
MASTER OF COMMERCE (SEMESTER SYSTEM)
Session 2020-21

Semester IV								
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (inHours)**
			Total	**Ext.**		**CA**	
				L	**P**		
MCML-4091	Entrepreneurship Development and Project Management	C	100	80	-	20	3
MCML-4122	E-Commerce	C	100	80	-	20	3
MCML-4093 (Option AI)	All these options to be selected from any one of the groups in the table given below	C	100	80	-	20	3
MCML-4094 (Option AII)		C	100	80	-	20	3
MCML-4095 (Option AIII)		C	100	80	-	20	3
MCMV-4096	Viva voce	C	50	-	50	-	

Note: Students can opt for any one of the following groups, each having three papers

Group A: Accounting and Finance	
Option AI	International Financial Management
Option AII	Financial Markets and Financial Services
Option AIII	Corporate Tax Law and Planning
Group B: Business Studies	
Option BI	Goods & Services Tax (GST)
Option BII	International Accounting
Option BIII	Business Ethics & Environment Management

Group C: International Business	
Option CI	International Financial Markets and Foreign Exchange
Option CII	International Financial Management
Option CIII	International Marketing
D: Marketing Management	

Option DI	Advertising and Sales Management
Option DII	Brand and Distribution Management
Option DIII	Services Marketing

Total Marks: 2200
C-Compulsory

Master of Commerce (Semester I)
Session 2020-21
Course Code: MCML: 1092
Course Title: Management Accounting and Control Systems

Course Outcomes:

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

CO1: identify, use and interpret the results of costing techniques appropriate to different activities.

CO2: analyse the financial position of a business organization using various techniques such as ratio analysis and cash flow statement.

CO3: formulate and use budgets and standards for planning and control purposes.

CO4: understand the role of responsibility accounting and performance measurement.

CO5: understand the concept of transfer pricing systems.

Session 2020-21

Course Code: MCML–1093

Course Title: Management Principles and Organization Behavior

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 through case analysis.

Masters of Commerce (Semester-I)

Session 2020-21

Course Code: MCML–1094

Course Title: Business Environment

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: critically assess the business environment of an organization using selected strategic tools.

CO3: conduct an in-depth analysis of specific components of the business environment and relate it to an organization.

CO4: construct and present scenarios that synthesize business environment information

M.Com Sem I
Session 2020-21
Course Code:
MCMM-1095
Course Title: Statistical Analysis for Business

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 distribution

Masters of Commerce (Semester-II)

Session 2020-21

Course Code: MCML–2091

Course Title: Corporate Financial Accounting and Auditing

Course Outcomes:

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

CO1: have conceptual understanding of capital employed and methods of calculating goodwill and shares.

CO2: analyze the operating and financial position of a company by preparing financial statements.

CO3: understand the role of a statutory auditor and provisions relating to his appointment, duties, responsibilities, rights and liabilities.

CO4: understand the concept and rationale of financial audit, cost audit, management audit, internal audit, proprietary audit, efficiency audit and audit by CAG of India.

CO5: analyze the professional code of conduct governing auditors and legal cases on negligence, misfeasance and breach of contractual and statutory duties.

Masters of Commerce (Semester-II)

Session 2020-21

Course Code: MCML-2092

Course Title: Financial Management

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.

CO2: analyze the financial requirements of corporations and decide their capital structures.

CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO4: devise the dividend policy of corporations.

CO5: understand the importance of risk in context of financial decision making.

(2011), Tata McGraw Hill,

Masters of Commerce (Semester II)

Session 2020-21

Course Code: MCML–2093

Course Title: Human Resource Management

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: demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.

CO3: understand the terminology and tools used in managing employees effectively

CO4: understand governmental regulations affecting employees and employers.

CO5: analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics and training.

Masters of Commerce (Semester-II)

Session 2020-21

Course Code: MCML–2094

Course Title: Marketing Management

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: 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 advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

CO6: identify the major social criticisms of marketing.

Masters of Commerce (Semester-II)

Session 2020-21

Course Code: MCMM–2095

Course Title: Research Methodology

Course Outcomes:

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

CO1: identify, use and interpret the results of comparative and non-comparative scaling techniques.

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

CO3: formulate and use research methodology and research process.

CO4: understand the practical application of data tabulation.

CO5: understand the application of various data analysis techniques.

Masters of Commerce (Semester – III)

Session 2020-21
MCML-3091
Banking and Insurance Services

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 services offered and various risks faced by banks.

Co3: become aware of various banking innovations after nationalization.

Co4: have an overview of insurance industry.

Co5: become conversant with various principles, provisions that govern the Life and General Insurance Contracts.

CO6: get placements in banking and insurance sectors.

Masters of Commerce (Semester – III)

Session 2020-21
GROUP 'B': Business Studies
MCML-3092(Option BI)
Strategic Management

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

CO1: Have conceptual understanding of Strategy, Strategic Management and the process of Strategic Management.

CO2: Analyse External and Internal Environment using different models like Porter's Penta Forces 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.

CO5: Get an Overview of Corporate Governance and Social Responsibilities of Business.

Masters of Commerce (Semester – III)

Session 2020-21
GROUP ‘B’: Business Studies
MCML-3093 (Option BII)
Security Market Operations

Course Outcomes:

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

CO1: define the role of financial markets at macro level.

CO2. understand the practical aspects of primary and secondary market operations.

CO3. 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. make their career in stock market/broking houses.

Masters of Commerce (Semester – III)

Session 2020-21
GROUP 'D': Marketing
MCML-3094 (Option DI)
Consumer Behaviour

Course Outcomes:

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

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

CO2: understand the relationship between consumer behaviour and consumer value, satisfaction, trust and retention.

CO3: establish the relevance of consumer behaviour theories and concepts to marketing decisions.

CO4: make marketing strategies to satisfy the needs and wants of consumers in a better way.

CO5: learn about psychological process behind the behaviour of their consumers and how they make decisions.

Masters of Commerce (Semester – III)

Session 2020-21
GROUP 'D': Marketing
MCML-3095 (Option DII)
Retail Management

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 distribution component of marketing mix.

CO2: understand how to use marketing tools and techniques to interact with their customers.

CO3: learn about psychological process behind the behaviour of their consumers and how they make decisions.

CO4: get acquainted with the role & responsibilities of retail manager.

CO5: understand the process of merchandise planning and methods of merchandise procurement.

Masters of Commerce (Semester – III)

Session 2020-21

Course Code:MCMS-3096

Course Title: Seminar

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 2020-21
Course Code: MCML-4091
Course Title: Entrepreneurship Development and Project Management

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 role and importance of entrepreneurship for economic development

CO3: apply the technique of social cost-benefit analysis

CO4: have the conceptual clarity about project feasibility analysis

CO5: develop project formulation and preparation of project report

understand the concepts of Project Management from planning to execution of projects.

Masters of Commerce (Semester – IV)
Session 2020-21
GROUP 'A': Accounting & Finance
Course Code: MCML-4093(Option AI)
Course Title: International Financial Management

Course Outcomes:

After passing this course the student will be able to:

CO1: describe the motivations and drivers behind international trade, investment, financing and dividend decisions.

CO2: analyse agency problems and assess corporate governance structures.

CO3: explain various exchange rate regimes and analyse their impact on international trade and investments.

CO4. describe the functions of financial markets with a particular emphasis on foreign exchange markets.

CO5. analyse types of risks particularly associated with international trade and investments.

CO6. evaluate risks and returns in the context of foreign direct investments

Masters of Commerce (Semester – IV)
Session 2020-21
GROUP 'A': Accounting & Finance
Course Code: MCML-4094 (Option AII)
Course Title: Financial Markets & Financial Services

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 macro economy.

CO2: outline the difference between the major participants in the financial service sector including banking, insurance and other non-banking financial companies.

CO3: explain the role of regulatory authorities in the financial services sector in India.

CO4: describe how different financial markets function like debt market, call money market, government securities market.

CO5: facilitate trading in different types of financial instruments.

Masters of Commerce (Semester – IV)
Session 2020-21
GROUP 'A': Accounting & Finance
Course Code: MCML-4095 (Option AIII)
Course Title: Corporate Tax Law and Planning

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.