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# DEPARTMENT OF COMMERCE

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## **Course: B.Com (Hon.)**

### **PROGRAM LEARNING OUTCOMES (PLOS)**

Upon completion of the B.Com (H) program from SRM University, the commerce graduates will be able to:

**PLO 1:** Understand the basic concepts and theoretical knowledge used in the different Commerce and business related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.

**PLO 2:** Apply the different tools and techniques in solving the problems related to their field of study in day to day situations during their career;

**PLO 3:** Plan and develop their start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

**PLO 4:** Comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.

**PLO 5:** Enhance the reflective and scientific thinking which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

**PLO 6:** Pursue higher education and advance research in the field of Commerce, Business and Finance with the clear understanding of basic concepts required for the same.

**PLO 7:** Create evidence-based solutions to business problems and opportunities

**PLO 8:** Participate in wider societal concerns through engagement in the professional knowledge of project based learning.

## **PROGRAM SPECIFIC OUTCOMES (PSO)**

On completion of B.Com (Hon.) Degree Programme the graduates will be able to:

- PSO 1** Apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system
- PSO 2** Solve problems related to employer, employee, investors and consumers with legal protection
- PSO 3** Prepare financial statements of business using accounting Principles, Concepts, Conventions and Provisions
- PSO 4** Develop necessary professional knowledge and skills in finance and taxation
- PSO 5** Implement traditional and modern strategies and practices of Costing, Banking, Economics, Marketing, Management, Auditing and Taxation
- PSO 6** Practice different techniques of communication and apply it in business and profession
- PSO 7** Use mathematical and statistical tools in academics, business and research
- PSO 8** Develop competency in students to make them employable in the global market
- PSO 9** Develop the skills of students to equip themselves as successful entrepreneurs
- PSO 10** Enhance practical knowledge to prepare various accounts in order to meet the national requirements.

<b>FINANCIAL ACCOUNTING</b>	
<b>Course Code:21BCH101</b>	
<b>Credits: 4</b>	
<b>L T P : 4 0 0</b>	<b>Course Type: Core Course</b>
<b>Pre-requisite: Student must have basic knowledge of Accounting.</b>	

**CLO 1:** Describe and apply a theoretical basis upon which they will develop their knowledge in other areas of Accounting.

**CLO 2:** Deal with the accounting treatment in specific situations like preparation and presentation of accounts.

**CLO 3:** Describe and apply accounting standard and correlate the importance with rules.

**CLO 4:** Attempt the practical problems of Branch Accounting.

<b>BUSINESS LAW</b>	
<b>Course Code:21BCH102</b>	
<b>Credits: 4</b>	
<b>L T P : 4 0 0</b>	<b>Course Type: Core Course</b>
<b>Pre-requisite: Student must have basic knowledge of Acts and laws.</b>	

**CLO 1:** Describe and apply the concepts of business laws.

**CLO 2:** Illustrate the business laws to current business

environment **CLO 3:** Describe and illustrate the provisions of Sales of Goods Act, **CLO 4:** Partnership Laws and The Negotiable Instruments Act.

**CLO 5 :** Students would be able to understand and apply the Limited Liability Partnership Act and its salient features.

<b>MANAGEMENT PRINCIPLES AND APPLICATIONS</b>	
<b>Course Code: 21BCH103</b>	
<b>Credits: 04</b>	
<b>L T P :4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of managerial functions	

**CLO 1:** Describe the concepts related to Business.

**CLO 2:** Demonstrate the roles, skills and functions of management.

**CLO 3:** Analyse effective application of management knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.

**CLO 4:** Describe the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities

<b>ENVIRONMENTAL STUDIES</b>	
<b>Course Code: 21BCH105</b>	
<b>Credits: 2</b>	
<b>L T P : 2 0 0</b>	<b>Course Type: AECC</b>
<b>Prerequisite:</b> Basic understanding about earth and Environment	

**CLO 1:** To develop an awareness about our environment and elicit collective response for its protection.

**CLO 2:** To know and analyse the physical, chemical, and biological components of the earth's systems and their function.

**CLO 3:** Describing about cause of Environmental pollution and prevention.

**CLO 4:** Understanding about Natural resources, Climate change and Sustainable development.

<b>CORPORATE ACCOUNTING</b>	
<b>Course Code: 21BCH201</b>	
<b>Credits: 4</b>	
<b>L T P : 4 0 0</b>	<b>Course Type: Core</b>
<b>Pre-requisite: Student must have basic knowledge of Company Accounts.</b>	

**CLO 1:** Describe and illustrate a theoretical basis upon which they will develop their knowledge in other areas of Accounting.

**CLO 2:** Deal with the accounting treatment in specific situations like preparation and presentation of accounts.

**CLO 3:** Deal with the problem of valuation of Company.

**CLO 4:** Solve the problems of amalgamation and Holding company.

<b>CORPORATE LAWS</b>	
<b>Course Code: 21BCH202</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of concept of company.	

**CLO 1:** Describe and illustrate the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.

**CLO 2:** Follow the basic legal documents and their usage essential for operations and management of company.

**CLO 3:** Enable the students to synthesis company processes, meetings and decisions.

**CLO 4:** Equip the students with framework of dividend distribution and role of auditors in a company.

**CLO 5:** Comprehend and evaluate working of depositories and their

functions in stock markets.

<b>FUNDAMENTALS OF FINANCIAL SYSTEM</b>	
<b>Course Code: 21BCH203</b>	
<b>Credits: 04</b>	
<b>L T P :4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of financial market.	

**CLO 1:** Describe the meaning and scope of financial markets as well as institutions in India. Understand the concepts of Money Market and Capital Market

**CLO 2:** Explain Commercial Banking and its Current developments.

**CLO 3:** Explain concept of Non-Banking Financial Companies

(NBFC's)**CLO 4:** Examine the Financial Services Industry

<b>PROFESSIONAL ENGLISH</b>	
<b>Course Code: 21BCH205</b>	
<b>Credits: 4</b>	
<b>L T P: 4 0 0</b>	<b>Course Type: AECC</b>
<b>Prerequisite: NIL</b>	

**CLO 1** Able to seamlessly communicate in standard English  
–written & spoken

**CLO 2** Able to analyze texts on various  
parameters expected/demanded during  
different situations and circumstances

**CLO 3** Able to conduct basic research on a topic (pertaining to  
their discipline/workplace)

**CLO 4** Able to prepare basic/preliminary research documents, official  
documents and deliver presentations on a given topic

**CLO 5** Able to Describe and analyze the time, history, circumstances,  
polity, society, economy that influences any kind of writing  
and its subsequent production

<b>INCOME TAX LAW &amp; PRACTICE</b>	
<b>Course Code: 21BCH301</b>	
<b>Credits: 4</b>	
<b>L T P : 4 0 0</b>	<b>Course Type: Core</b>
<b>Pre-requisite: Student should have basic understanding of tax.</b>	

**CLO 1** Describe and illustrate a theoretical basis upon which they  
will develop their knowledge in other areas of Accounting.

**CLO 2** Deal with the tax problems treatment in specific situations like preparation  
of returns.

**CLO 3** Deal with normal tax problem.

**CLO 4** Describe and illustrate the tax issue and its associated problems

<b>BUSINESS ENVIRONMENT</b>	
<b>Course Code: 21BCH302</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite: Student must have basic knowledge of Business Environment.</b>	

- CLO 1** Describe various elements internal as well as external affecting business environment.
- CLO 2** applying the environmental analysis techniques in practice.
- CLO 3** Describe Economic, Socio-Cultural, Technological Environment and effect of Govt. policies as LPG
- CLO 4** Students will Describe the state policies Economic legislations and Economic reforms laid by the government

<b>HUMAN RESOURCE MANAGEMENT</b>	
<b>Course Code: 21BCH303</b>	
<b>Credits: 04</b>	
<b>L T P :4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite: Student must have basic knowledge of importance of human resource in an organization.</b>	

- CLO 1** Develop the understanding of the concept of human resource management and to Describe and illustrate its relevance in organizations.
- CLO 2** Demonstrate the applicability of analyzing the complexities associated with management of workforce.
- CLO 3** Analyze the complexities associated with designing HR policies.
- CLO 4** Demonstrate how human resource management can integrate in understanding the people aspects in organizations.

<b>BUSINESS STATISTICS</b>	
<b>Course Code: 21BCH304</b>	
<b>Credits: 04</b>	
<b>L T P C:4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite: Student must have basic knowledge mathematical and statistical tools.</b>	

- CLO 1** Describe the key terminology, concepts tools and techniques used in business statistical analysis
- CLO 2** Critically evaluate the underlying assumptions of analysis tools
- CLO 3** Describe and critically discuss the issues surrounding sampling and significance
- CLO 4** Discuss critically the uses and limitations of statistical analysis

- CLO 5** Solve a range of problems using the techniques covered
- CLO 6** Conduct basic statistical analysis of data.

<b>FRENCH –I</b>	
<b>Course Code:</b> 21BCH305F	
<b>Credits:</b> 2	
<b>L T P : 2 0 0</b>	<b>Course Type:</b> AECC
<b>Prerequisite:</b> Nil	

**CLO 1** After completion of this student will be able to read and write short, simple texts.

**CLO 2** After completion of this student will have Fluency in reading and writing.

**CLO 3** After completion of this student will be able understand a dialogue between two native speakers and to take part in short, simple conversations using the skills acquired.

**CLO 4** student will able to know the culture of the countries where the French language is spoken.

<b>GERMAN_- I</b>	
<b>Course Code:</b> 21BCH305G	
<b>Credits:</b> 2	
<b>L T P : 2 0 0</b>	<b>Course Type:</b> AECC
<b>Prerequisite:</b> Nil	

**CLO 1** After completion of this student will be able to read and write short, simple texts.

**CLO 2** After completion of this student will have Fluency in reading and writing.

**CLO 3** After completion of this student will be able understand a dialogue between two native speakers and to take part in short, simple conversations using the skills acquired.

**CLO 4** Students will able to know the culture of the countries where the German language is spoken.

<b>ADVANCE COST ACCOUNTING</b>	
<b>Course Code:</b> 21BCH401	
<b>Credits:</b> 4	
<b>L T P : 4 0 0</b>	<b>Course Type:</b> Core
<b>Pre-requisite: Student must have basic knowledge of Cost Accounting procedure.</b>	

**CLO 1** Describe and illustrate a theoretical basis upon which they will develop their knowledge in other areas of Cost Accounting.

**CLO 2** Deal with the cost accounting treatment in specific situations like preparation and presentation of cost accounts by various costing technique.

**CLO 3** Prepare cost sheet to analyze the cost per UNIT by using various methods of costing.

**CLO 4** Reconcile the cost account and financial accounts.

<b>FINANCIAL MODELLING</b>	
<b>Course Code: 21BCH402</b>	
<b>Credits: 4</b>	
<b>L T P : 2 0 4</b>	<b>Course Type: Core</b>

**Pre-requisite: Student must have basic knowledge of MS-Excel.**

**CLO 1** Describe and apply a practical aspect of excel to use in finance.

**CLO 2** Deal with the accounting and finance concepts.

**CLO 3** Prepare the portfolio with the help of excel.

**CLO 4** Describe and illustrate the use of DCF techniques and their implication

<b>BUSINESS MATHEMATICS</b>	
<b>Course Code: 21BCH403</b>	<b>Continuous Evaluation:40</b>
<b>Credits: 04</b>	<b>End Semester Examination:60</b>
<b>L T P :4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite: Student must have basic knowledge of mathematical operations.</b>	

**CLO 1** Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.

**CLO 2** Apply the knowledge in mathematics (algebra, matrices, calculus) in solving business problems.

**CLO 3** 3.Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and Business.

**CLO 4** 4. Construct knowledge of interest and annuities in order to evaluate various financial options.5. Forecast various business outcomes using probability

<b>PRINCIPLES OF MARKETING</b>	
<b>Course Code: 21BCH404</b>	
<b>Credits: 04</b>	
<b>L T P: 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite: Student must have basic knowledge of marketing concepts</b>	

**CLO 1** Application of the basic concepts and evolution of marketing.

**CLO 2** Identify how consumer behaves differently

**CLO 3** Describe how a product passes from different stages.

**CLO 4** Describe the customer segmentation, target marketing and positioning preparation and presentation of accounts.



<b>GERMAN-II</b>	
<b>Course Code:</b> 21BCH405G	
<b>Credits:</b> 2	
<b>L T P: 2 0 0</b>	<b>Course Type:</b> AECC
<b>Prerequisite:</b> Nil	

**CLO 1** After completion of this student will be able to read and write short, simple texts.

**CLO 2** After completion of this student will have Fluency in reading and writing.

**CLO 3** After completion of this student will able to use language creatively and spontaneously.

**CLO 4** Students will get awareness of cross-cultural and intercultural difference.

<b>FRENCH -II</b>	
<b>Course Code:</b> 21BCH405F	
<b>Credits:</b> 2	
<b>L T P: 2 0 0</b>	<b>Course Type:</b> AECC
<b>Prerequisite:</b> Nil	

**CLO 1** After completion of this student will be able to read and write short, simple texts.

**CLO 2** After completion of this student will have Fluency in reading and writing.  
**CLO 3** After completion of this student will able to use language creatively and spontaneously.

**CLO 4** After completion of this student will able to know the culture of the countries where the French language is spoken

<b>INTRODUCTION TO RESEARCH METHODOLOGY</b>	
<b>Course Code:</b> 21BCH406	
<b>Credits:</b> 04	
<b>L T P: 4-0-0</b>	<b>Course Type:</b> AECC
<b>Prerequisite:</b> Student must have basic knowledge of concept of research.	

**CLO 1** Develop understanding on various kinds of concepts research, objectives of doing research, research process, research designs and sampling.

**CLO 2** To Have basic knowledge of applying qualitative research techniques

**CLO 3** To Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis for analyzing the data

**CLO4** To demonstrate and exhibit the basic awareness of data analysis- and hypothesis testing procedures

**CLO 5** To undertake a project prepare project report thereon.

<b>FUNDAMENTALS OF FINANCIAL MANAGEMENT</b>	
<b>Course Code: 21BCH501</b>	
<b>Credits: 4</b>	
<b>L T P: 4 0 0</b>	<b>Course Type: Core</b>
<b>Pre-requisite: Student must have basic knowledge of financial terminology.</b>	

**CLO 1** Deal with the accounting treatment in specific situations

**CLO 2** Describe and construct the financial decision and impact of the same on the company health.

**CLO 3** Judge the cost of equity, debt equity and capital structure aspects.

<b>E - COMMERCE</b>	
<b>Course Code: 21BCH502</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have the understanding of digital appliances like computers, cell phones and how they are used in commerce	

**CLO 1** Demonstrate an understanding of the foundations and importance of E-commerce.

**CLO 2** Demonstrate an understanding of retailing in E-commerce by: analyzing branding and pricing strategies using and determining the effectiveness of market research assessing the effects of disintermediation.

**CLO 3** Analyze the impact of E-commerce on business models and strategy.

**CLO 4** Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.

**CLO 5** Describe the key features of Internet, Intranets and Extranets and explain how they relate to each other.

**CLO 6** Discuss legal issues, privacy in E-Commerce and assess electronic payment system.

<b>INDUSTRIAL RELATIONS AND LABOUR LAWS</b>	
<b>Course Code: 21BCH503</b>	
<b>Credits: 04</b>	
<b>L T P :4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of concept of Industry.	

**CLO 1** Understand and construct the basic concepts of Industrial Relations.

**CLO 2** Explain the underlying logic of trade unionism, the structure of the labor movement and the practice of unionism in India.

**CLO 3** Describe and construct the meaning of Collective Bargaining and how workers participate in management.

**CLO 4** Define grievance and identify how grievance redressal machinery works in India.

**CLO 5** Describe and construct the key concepts of The Industrial Disputes Act, 1947 and The Factories Act, 1948.

<b>GOODS &amp; SERVICE TAX</b>	
<b>Course Code: 21BCH601</b>	
<b>Credits: 4</b>	
<b>L T P: 4 0 0</b>	<b>Course Type: Core</b>

**Pre-requisite:** Student must have basic knowledge of Taxation.

**CLO 1** Describe and construct a theoretical basis upon which they will develop their knowledge in other areas of Goods and service tax.

**CLO 2** Deal with the practical aspect and their treatment in specific situations prevails in the country.

**CLO 3** File the GST return after completing the syllabus.

<b>AUDITING AND CORPORATE GOVERNANCE</b>	
<b>Course Code: 21BCH602</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must understand basic concepts of auditing and corporate governance.	

**CLO 1** Describe and construct the audit process from the engagement planning stage through completion of the audit, as well as the rendering of an audit opinion via the various report options.

**CLO 2** Describe auditors' legal liabilities, and be able to construct case law in making a judgment whether auditors might be liable to certain parties.

**CLO 3** Describe to describe the various levels of persuasiveness of different types of audit evidence and explain the broad principles of audit sampling techniques.

**CLO 4** Describe to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society.

**CLO 5** Describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenario

<b>ENTREPRENEURSHIP &amp; NEW VENTURE MANAGEMENT</b>	
<b>Course Code: 21BCH603</b>	
<b>Credits: 04</b>	
<b>L T P: 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of Entrepreneurship and able to think innovatively.	

**CLO 1** Describe and construct the concept of entrepreneurship development and various dimensions of entrepreneurship.

**CLO 2** Analyze the various sources of raising finance for start-ups like bankers, suppliers, customers etc.

- CLO 3** Describe and evaluate the difference between micro, small and medium enterprises with advantages and disadvantages of each.
- CLO 4** Describe and construct the concept and role of business incubators, angel investors, venture capital and private equity funds.

<b>CORPORATE TAX PLANNING</b>	
<b>Course Code: 21BCH504A</b>	
<b>Credits: 4</b>	
<b>L T P: 4 0 0</b>	<b>Course Type: DSE</b>
<b>Pre-requisite: Student must have basic knowledge of Basic information of Tax.</b>	

- CLO 1** Describe and construct the corporate tax ruling and its functioning basis upon which they will develop their knowledge in Corporate Tax.
- CLO 2** Deal with the tax treatment in specific situations like preparation and presentation of corporate accounts.
- CLO 3** Able to implement the advantage of tax a planning in the corporate.

<b>INTERNATIONAL BUSINESS</b>	
<b>Course Code: 21BCH 504B</b>	<b>Continuous Evaluation: 40</b>
<b>Credits: 04</b>	<b>End Semester Examination: 60</b>
<b>L T P : 4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite: Student must have basic knowledge of concept of Industry.</b>	

- CLO 1** Use international business terms and concepts while communicating.
- CLO 2** Explain the international Business concepts used in making global decision.
- CLO 3** Describe and construct various international business scenarios in light of theories of international trade.
- CLO 4** Use effective communication skills to promote respect and relationship for international business.
- CLO 5** Utilize information by applying a variety of business and industry software and hardware to major international trade function.

<b>ADVERTISING</b>	
<b>Course Code: 21BCH504C</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite: Student must have the understanding of basic concepts of marketing.</b>	

- CLO 1** Describe and construct and analyze the relevant research in advertising and marketing communication.
- CLO 2** Design effective visual communication for various advertising approaches that combine the use of print, online/digital, and other

multimedia communication.

**CLO 3** Develop advertising media buying and planning strategies pertaining to marketing management.

**CLO 4** Create and defend the strategy and execution of an ad campaign for a client(s).

<b>ORGANIZATIONAL BEHAVIOUR</b>	
<b>Course Code: 21BCH504D</b>	
<b>Credits: 04</b>	
<b>L T P: 4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite:</b> Student must have basic concepts of organizational behavior	

**CLO 1** Demonstrate the applicability of the concept of organizational behaviour to understand the behaviour of people in the organization.

**CLO 2** Demonstrate the applicability of analysing the complexities associated with management of individual behaviour in the organization.

**CLO 3** Analyze the complexities associated with management of the group behaviour in organization.

**CLO 4** Demonstrate how the organizational behaviour can integrate in understanding the motivation behind behaviour of people in the organization.

<b>DIGITAL MARKETING</b>	
<b>Course Code: 21BCH504E</b>	
<b>Credits: 04</b>	
<b>L T P: 4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite:</b> Student must have basic knowledge of Marketing concepts and application of computer.	

**CLO 1** Identify and assess the impact of digital technology in transforming the business environment and the customer journey.

**CLO 2** Describe and construct how marketers think, conceptualize; test continuously to optimize their product search on digital platforms.

**CLO 3** Illustrate how the effectiveness of a digital marketing campaign can be measured

**CLO 4** Demonstrate their skills in digital marketing tools such as SEO, social media, and Blogging for engaging the digital generation

<b>ACCOUNTING STANDARDS</b>	
<b>Course Code: 21BCH504F</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite:</b> Student must have basic knowledge of Acts and Laws.	

**CLO 1** Describe and construct the content of the Accounting Standard and International Accounting Standards

**CLO 2** Enable the students to compare with GAAP and

- Greek Accounting Standards.
- CLO 3** Analysis and interpretation of all the Accounting Standards.
- CLO 4** Practical application (exercises) of IND AS and International Accounting Standards

<b>Banking and Insurance</b>	
<b>Course Code: 21BCH504G</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite:</b> Student must have basic knowledge of banking terminology and banking operations.	

- CLO 1** Describe the meaning and scope of Banking with functions of Banks and their role into banking
- CLO 2** Familiarize with regard to operations of Banking and various services and benefits.
- CLO 3** Develop insights on lending operations of banking and causes of NPA into banking sector.
- CLO 4** Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.
- CLO 5**

<b>FUNDAMENTALS OF INVESTMENT</b>	
<b>Course Code: 21BCH604A</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite:</b> Student must have basic knowledge of Stock Market	

- CLO 1** Illustrate fundamentals of investing in stock market, able to analyze the investment environment as well as risk & return
- CLO 2** Analyze Indian securities market including the derivatives market
- CLO 3** Examine EIC framework and conduct fundamental analysis
- CLO 4** Construct and perform technical analysis

<b>BUSINESS TAX PROCEDURE AND MANAGEMENT</b>	
<b>Course Code: 21BCH604B</b>	
<b>Credits: 4</b>	
<b>L T P : 4 0 0</b>	<b>Course Type: DSE</b>
<b>Pre-requisite:</b> Student must have basic knowledge of taxation system.	

- CLO 1** Describe and construct a theoretical basis upon which they will develop their knowledge in taxation.
- CLO 2** Deal with the specific situations like filing in case of penalties and prosecutions.

**CLO 3** Describe and experience hands on session of the assessment procedure.

**CLO 4** Describe and construct the TDS and TCS procedure.

<b>MANAGEMENT ACCOUNTING AND CONTROL</b>	
<b>Course Code: 21BCH604C</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite:</b> Student must have the understanding of basic accounting principles and its application	

**CLO 1** Analyze the relationship between financial and managerial accounting and how they are compartmentalized within modern businesses.

**CLO 2** Analyze and provide recommendations to improve the operations of organizations through the application of Management accounting techniques. Outline the effects of flexible budgeting on budgetary control.

**CLO 3** Identify problems using cost variance analysis Standard Costing and Variance Analysis.

**CLO 4** Use cost-volume-profit relationships to predict the effects of possible changes to various variables.

**CLO 5** Discuss the process of managerial decision-making and the factors involved in Decision making.

<b>CONSUMER AFFAIRS AND CUSTOMER CARE</b>	
<b>Course Code: 21BCH604D</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite:</b> Student must have basic concepts of consumer affairs and customer care	

**CLO 1** Identify how consumer behaves differently.

**CLO 2** Describe the consumer rights and its framework.

**CLO 3** Students would be able to understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.

**CLO 4** Able to Describe the Consumer Protection law in India

<b>COMPENSATION MANAGEMENT</b>	
<b>Course Code: 21BCH604E</b>	
<b>Credits: 04</b>	
<b>L T P:4-0-0</b>	<b>Course Type: DSE</b>
<b>Prerequisite:</b> Student must have basic knowledge of fundamentals of Compensation.	

**CLO 1** Acquaint with basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.

**CLO 2** Identify the internal and external environmental factorsthat have an impact on pay structure of an organization.

**CLO 3** Describe and construct the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.

**CLO 4** Describe and construct international compensation rules to meet requirement of overseas workforce.

<b>FINANCIAL REPORTING AND ANALYSIS</b>	
<b>Course Code: 21BCH604F</b>	
<b>Credits: 4</b>	
<b>L T P: 4 0 0</b>	<b>Course Type: DSE</b>
<b>Pre-requisite:</b> Student must have basic knowledge of accounting standards.	

**CLO 1** Read, Describe, interpret and analyze general purpose financial reports.

**CLO 2** Describe and solve differing accounting policies and their impact on financial statements.

**CLO 3** Evaluate different types of performance measurement systems in accounting and commonly used financial control systems.

**CLO 4** Demonstrate knowledge of management accounting concepts and techniques.

		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course code: 21SS251A</b>	<b>Course Name: EFFECTIVE COMMUNICATION SKILLS</b>	0	0	2	1
<b>Pre-requisite e: Basic English</b>					

1. To communicate effectively and interact with people with confidence.
2. To demonstrate and differentiate between various forms of communication.
3. To demonstrate effective communication skills confidently which a student need to get ahead in job and life.

		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course code: 21SS352A</b>	<b>Course Name: TEAMWORK AND INTERPERSONAL SKILLS</b>	0	0	2	1
<b>Pre-requisite e: Basic English</b>					

TL01. To be confident working in a team and leading it as well.

TL02. To categorize the work and achieve expected performance within the time frame & will be able to adapt himself to work under various kinds of stress and re-energize himself to bounce back from such situations.

TL03. To get benefitted from Emotional Quotient in building stronger



professional relationships and achieving career and personal goals.

TL04. To face complex problems and effectively deal with it in the job due to Critical Thinking & Problem-Solving Skills.

		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code:21SS453 A</b>	<b>Course Name: PRESENTATION &amp; SPEAKING SKILLS</b>	0	0	2	1
<b>Pre-requisite:</b>					
<b>None</b>					
<b>Co-requisite: None</b>					

- TL01. To confident in presenting himself in front of audience.
- TL02. To become professional in his approach towards work culture.
- TL03. To enhance the level of communication while interacting with others.

		<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Course Code:21SS55 4 A</b>	<b>Course Name: PROFESSIONAL WRITING SKILLS&amp; INTERPERSONAL SKILLS: STRATEGIES</b>	0	0	2	1
<b>Pre-requisite:</b>					
<b>None</b>					
<b>Co-requisite: None</b>					

TL01. To Describe and experience professional writing skill required in workplace.TL02. To explore different formats in resume, cover letters & other business-related letters.

TL03. To develop knowledge, skills and understanding people in- group and individually.

TL04. To demonstrate communication strategies either in-group or one on one basis and will be confident to lead the discussion among them.

<b>COMPUTERIZED SOFTWARE</b>	<b>ACCOUNTING</b>
<b>Course Code: 21BCH106</b>	
Pre-Requisite : NIL	
L T P : 0 0 4	
Credits: 2	

TL0 1 Apply knowledge of quantitative tools and techniques to the interpretation of management decision-making data

TL0 2 In-depth knowledge of management accounting concepts and the production of reports required for management decision-making.

TLO 3 Learn to invoices entry in day-to-day business transaction

TLO 4 Describe and demonstrate computer accounting knowledge and present themselves as accountant.

<b>ESSENTIALS OF BLOCKCHAIN &amp; IOT</b>	
<b>Course Code:21CS0201</b>	
Pre-Requisite : NIL	
L T P : 0 0 2	
Credits: 1	

<b>TRAINING LEARNING OUTCOMES (TLOS)</b>
After the completion of training students will be able to:
1. Understand how bitcoin and other coins work in real world.
2. Analyze the properties of Block Chain models.
3. Describe the vision of IoT and communication protocols from a global context.
4. Design portable IoT using appropriate boards.

<b>INTRODUCTORY MICROECONOMICS</b>	
<b>Course Code:21GEES101</b>	
<b>Credits: 3</b>	
<b>L T P : 3 0 0</b>	Course Category: Open/ Generic Elective
<b>Prerequisite: NIL</b>	

- CLO 1** able to Estimate and highlight basic economic problems of an economy and basic principles of microeconomic theory
- CLO 2** put the theory learnt in daily-life situations
- CLO 3** Estimate and analyze forces of demand and supply
- CLO 4** Differentiates between different market structures

<b>ENVIRONMENTAL ECONOMICS</b>	
<b>Course Code: 21GEES102</b>	
<b>Credits: 3</b>	
<b>L T P : 3 0 0</b>	<b>Course Category:</b> Open/ Generic Elective
<b>Prerequisite: NIL</b>	

- CLO 1** able to indicate and demonstrate basic concepts and their relevance
- CLO 2** acquire knowledge of valuation of environment
- CLO 3** discuss key environmental problems
- CLO 4** familiarize with sustainable development and international agreements

<b>INDIAN POLITY AND CONSTITUTION</b>	
<b>Course Code:21GE104A</b>	
<b>Credits: 3</b>	
<b>L T P : 3 0 0</b>	<b>Course Category:</b> Open/ Generic Elective
<b>Prerequisite: NIL</b>	

- CLO 1** Identify and explore basic concepts in the Constitution and indicate their applicability and scope and the importance of the role of judiciary in ensuring checks and balances.
- CLO 2** Differentiate different aspects of Indian Legal System and its related bodies

- CLO 3** To appreciate the critical Interface between fundamental Rights and directive principles of state policy and apply the rationale to emerging issues and challenges.
- CLO 4** Know about the enforcement remedies available under the Constitution of India
- CLO 5** To apply Intellectual Property Law principles to real problems and analyze the social impact of Intellectual Property Law and Policy
- CLO 6** To apply the very dynamics of IP Law to the individuals, NC's and other possible stakeholders.

<b>INTRODUCTORY MACROECONOMICS</b>	
<b>Course Code:</b> 21GEES201	
<b>Credits:</b> 3	
<b>L T P :</b> 30 0	<b>Course Category:</b> Open/ Generic Elective
<b>Prerequisite:</b> NIL	

- CLO 1** learn basic concepts of Macroeconomics
- CLO 2** acquire knowledge of how an economy works
- CLO 3** develop the indicating about money and inflation
- CLO 4** describe the outline of balance of payments

<b>Sustainable Growth &amp; Development</b>	
<b>Course Code:</b> 21ESUG202	
<b>Credits:</b> 3	
<b>L T P :</b> 2 0 2	<b>Course Category:</b> UOE
<b>Prerequisite:</b> Basics understanding of environment and natural ecosystems	

- CLO 1** To develop an awareness about our environment and elicit collective response for its protection.
- CLO 2** Able to indicate the different types of environmental pollution problems and their sustainable solutions.
- CLO 3** Able to work in the area of sustainability for research and education.
- CLO 4** Having a broader perspective in thinking for sustainable practices by utilizing the engineering knowledge and principles gained from this course

<b>PUBLIC ECONOMICS</b>	
<b>Course Code:</b> 21GEES301	
<b>Credits:</b> 3	
<b>L T P :</b> 30 0	<b>Course Category:</b> Open/ Generic Elective
<b>Prerequisite:</b> NIL	

- CLO 1** able to indicate and demonstrate basic concepts of public economic theories and their relevance
- CLO 2** build an indicating of externalities and their solution
- CLO 3** learn about taxation and public finance
- CLO 4** differentiates between different types of deficits

<b>INDIAN ECONOMY</b>	
<b>Course Code:</b> 21GEES401	
<b>Credits:</b> 3	
<b>L T P :</b> 3 0 0	<b>Course Category:</b> Open/ Generic Elective
<b>Prerequisite:</b> NIL	

**CLO1** review major demographic indicators  
**CLO2** comprehend the concept of inequality  
**CLO3** analyse agriculture sector

<b>WASTE MANAGEMENT</b>	
<b>Course Code:</b> 21ESUG203	
<b>Credits:</b> 3	
<b>L T P :</b> 2 0 2	<b>Course Category:</b> Open Elective
<b>Prerequisite:</b> Basics understanding of about waste	

**CLO 1** To develop an awareness about solid waste and management practices  
**CLO 2** Able to design feasible solutions for waste management  
**CLO 3** Students will have understanding of waste management practices, law and regulation related to solid waste management

<b>LIVE PROJECTS &amp; INDUSTRY VISITS</b>	
<b>Course Code:</b>	
<b>Credits:</b> 1	
<b>Duration:</b> Continuous	Course Type: Skill Enhancement Course
<b>Prerequisite:</b> Nil	

## LIVE PROJECT COURSE OBJECTIVES

1. To provide qualitative enhancements to the UG students of Commerce.
2. Offered live projects serve to enhance students employability attributes to make them job-ready.
3. To provide experiential learning to students for an ability to work in a real-life work situation.
4. To provide a learning ground for students to get an opportunity to apply what they have learned in classes to real-world scenarios. An opportunity to work in real constraints of resources, people factors and other organizational constraints. Classroom projects are primarily focused on singular concepts whereas live projects allow integrating knowledge across various functions.

5. Live projects develop employment abilities in students and provide industry experience and insights.

<b>SUMMER INTERNSHIP PROJECT (SIP)</b>	
<b>Course Code: 21BCHSP1</b>	
<b>Credits: 4</b>	
<b>Duration: 4 / 6 Weeks</b>	<b>Course Type: Skill Enhancement Course</b>
<b>Prerequisite: Nil</b>	

- CLO 1**      Able to demonstrate various aspects of theory as well as practical.
- CLO 2**      Able to build and expand network of professional relationships and contacts.
- CLO 3**      Develop a solid work ethic and professional demeanor, as well as a commitment to ethical conduct and social responsibility.
- CLO 4**      At the end of the course, a student will be competent in their domain area.

<b>COMPREHNSIVE VIVA (Compulsory at the end of every year)</b>	
<b>Course Code:</b>	
<b>Credits:</b>	
<b>Duration :</b>	<b>Course Type: Skill Enhancement Course</b>
<b>Prerequisite: Nil</b>	

## **LEARNING OUTCOMES:**

Viva will be conducted in Second, Fourth & Sixth semesters which will be covering the complete syllabus. This will test the student's learning and understanding during the course of their B.Com (H) programme. In doing so, the main objective of this course is to prepare the students to face interview both in the academic and the industrial sector.

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# DEPARTMENT OF COMMERCE

## COURSE: M.COM

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### Program Learning Outcomes (PLOs)

The M.Com course provides an extreme and rigorous base for teaching, research and allied business administration. It serves the needs of academics and prepares students for research and teaching. The course is well received in the industry and for years they have been serving the needs of managerial cadre in business and industry. M.Com Course offers research in diverse areas of Commerce discipline and has large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. Following are the specific learning outcomes of the program:

**PLO 1:** Prepares the students to serve the needs of academics, teaching and research.

**PLO 2:** Provides a rigorous base for teaching and learning thus creating a strong personality of students.

**PLO 3:** Appropriate teaching pedagogies are practiced and adopted to ensure learning for students in an appropriate and enhanced way.

**PLO 4:** Comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.

**PLO 5:** The course attempts to inculcate responsibility, honesty, kindness, compassion amongst the students, so that an overall personality of students is developed.

**PLO 6:** Pursue advance research in the field of Commerce, Business and Finance with the clear understanding of basic concepts required for the same.

**PLO 7:** Able to create a groomed person filled with right knowledge and attitude to help create a good environment conducive for growth and future prospects.

## Program Specific Outcomes (PSOs)

**On completion of the Programme the students will be able to**

**PSO 1:** Display knowledge and understanding of group dynamics, recognize opportunities and contribute positively to collaborative-multidisciplinary management research, demonstrate a capacity for self-management and teamwork, decision-making based on open-mindedness, themselves as well as others. **(Team Work)**

**PSO 2:** Demonstrate knowledge and understanding of commerce principles and apply the same to one's own work, as a member and leader in a team, manage projects in the work environment efficiently in respective disciplines and multidisciplinary environments after considering the economic and financial factors. **(Industry interaction)**

**PSO3:** Communicate with society at large, regarding complex managerial activities confidently and effectively, such as, being able to comprehend and write effective reports and design.

**PSO4:** Document by adhering to appropriate standards, make effective presentations, and give and receive clear instructions. Also students will demonstrate an ability to communicate effectively, both in writing and orally. **(Speaking / Writing skills).**

**PSO5:** Recognize the need for, and have the preparation and ability to engage in life-long learning independently, with a high level of enthusiasm and commitment to improve knowledge and competence continuously. **(Continuing Education Awareness).**

**PSO6:** Display commitment towards professional and intellectual integrity, professional code of conduct, ethics of research and scholarship, consideration of the impact of research outcomes on professional practices and an understanding of responsibility to contribute to the community for sustainable development of society. **(Values, ethics, professional integrity and contribution to society).**

**PSO 7:** observe and examine critically the outcomes of one's actions and make corrective measures subsequently, and learn from mistakes without depending on external feedback. **(Independent and Reflective Learning)**

**PSO 8:** Identify a timely opportunity and use business innovation to pursue that opportunity to create value and wealth for the betterment of the individual and society at large. **(Successful career, immediate employment & entrepreneurship).**



<b>ADVANCED STATISTICAL TECHNIQUES</b>	
<b>Course Code: 21MCC101</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student should aware about basic concepts of statistics.	

- CLO 1** Compare among different scales of measurement and their implications for solving problems
- CLO 2** Create tables and graphs to format, organize, and interpret data; summarize and present data
- CLO 3** Calculate and classify numerical descriptive measures for a given data set
- CLO 4** Construct concepts of sample space and probability to solving problems
- CLO 5** Calculate measures of central tendency and variation; use statistical software to classify results Calculate the probability that an event will occur

<b>ADVANCE COST &amp; MANAGEMENT ACCOUNTING</b>	
<b>Course Code: 21MCC102</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student should aware about basic concepts of accounting and management.	

- CLO 1** Identify differences between various forms of accounting—Financial, Managerial and cost and the role of a Management Accountant
- CLO 2** Identify cost according to their associated activities and apply costing techniques for computing cost of products or services
- CLO 3** Prepare income statements using variable costing and absorption costing
- CLO 4** Make various managerial decisions on the basis of learning about concepts and issues involved therein.

<b>MANAGEMENT CONCEPTS AND ORGANIZATIONAL BEHAVIOR</b>	
<b>Course Code: 21MCC103</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student should aware about basic concepts of Management concepts and organizational behavior.	

- CLO 1** Demonstrate the applicability of the concept of organizational behaviour to understand the behaviour of people in the organization.
- CLO 2** Demonstrate the applicability of analyzing the complexities associated with management of individual behaviour in the organization.
- CLO 3** Classify the complexities associated with management of the group behaviour in the organization.

- CLO 4** Demonstrate how the organizational behaviour can integrate in understanding the motivation behind behaviour of people in the organization.

<b>CONTEMOPRARY ISSUES IN INDIAN ECONOMY</b>	
<b>Course Code: 21MCC104</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student should aware about basic concepts of economics	

- CLO 1** Understanding about Indian Economy  
**CLO 2** Understand the Problems of Indian Economy.  
**CLO 3** Learn various measures taken by Government of India.  
**CLO 4** Understand the Factors affecting the progress of Indian economy

<b>MARKETING MANAGEMENT</b>	
<b>Course Code: 21MCC105</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student should be aware about essentials of marketing.	

- CLO 1** To familiarize the students with the fundamentals of marketing to enable them to take better marketing decisions.  
**CLO 2** To discuss and make the students understand and construct complexities involved in various product and pricing decisions.  
**CLO 3** To equip the students to take effective distribution decisions for products and services.  
**CLO 4** To develop the skills among students to enable them to design the Promotion-Mixstrategies advertising campaigns

<b>ADVANCED FINANCIAL MANAGEMENT</b>	
<b>Course Code: 21MCC 201</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of concept of company.	

- CLO 1** Understand and construct the foundations of financial management, risk returnframework and role of a finance manager.  
**CLO 2** Classify and evaluate capital projects under different situations using appropriatecapital budgeting techniques.

**CLO 3** Critically examine and construct various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.

**CLO 4** Critically examine and construct various theories and policies of dividend and determine optimal pay-out policy.

**CLO 5** Understand the intricacies of working capital management and effectively manage cash, receivables, and inventories.

**CLO 6** Understand and construct various forms of corporate restructuring and analyze various types of mergers and acquisitions.

### **QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

<b>Course Code: 21MCC 202</b>	
<b>Credits: 05</b>	
<b>L T P C: 4-1-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of concepts of statistics.	

**CLO 1** Understand and construct different decision-making situations in business and the role of different quantitative approaches in solving them.

**CLO 2** Learn the quantitative approaches to problem solving in business situations constrained by availability of resources or alternatives.

**CLO 3** Construct various hypothesis testing tools.

**CLO 4** Use statistical quality control and decision theory tools for effective decision-making.

**CLO 5** Work on project scheduling and controlling problems using PERT & CPM techniques.

**CLO 6** Use Markov Chains decision process and Theory of Games to the decision situations requiring prediction about outcomes.

### **HUMAN RESOURCE MANAGEMENT**

<b>Course Code: 21MCC 203</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of Management.	

**CLO 1** To develop the understanding and application of the concept of human resource management and to understand its relevance in organizations.

**CLO 2** To develop necessary skill set for application of various HR issues.

**CLO 3** To classify the strategic issues and strategies required to select and develop manpower resources.

**CLO 4** To integrate the knowledge of HR concepts to take correct business decisions.

<b>FINANCIAL PLANNING</b>	
<b>Course Code: 21MCC204</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Core</b>
<b>Prerequisite: Student must have basic knowledge of Finance.</b>	

**CLO 1** Understand the premise of financial planning and identify the financial goals.

**CLO 2** Critically evaluate the investment instruments suitable for different financial goals in different time span.

**CLO 3** Construct appropriate financial instruments to manage individuals' finances.

**CLO 4** Classify investment in primary market.

**CLO 5** Understand credit planning, retirement planning as well as estate planning.

<b>INTERNATIONAL TRADE</b>	
<b>Course Code: 21MCC 205</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Core</b>
<b>Prerequisite: Student must have basic knowledge of Business.</b>	

**CLO 1** Understand the importance and scope of international business and identify the main drivers of globalization that have led to the expansion of international business. Identify the basic decisions regarding entry of a firm into international business and evaluate the different modes of entry into international business.

**CLO 2** Classify the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries.

**CLO 3** Assess the political realities of world trade and measures taken by governments to intervene in international trade.

**CLO 4** Critically examine theories of international investment and bring out their relevance in global investment scenario.

**CLO 5** Appreciate the role international organizations like WTO in regulating global trade and investment.

**CLO 6** Examine the differences in the political, legal, economic, and cultural environment of various countries and their implications for international business decisions.

**CLO 7** Understand the evolution and working of the International Monetary System and the role of international economic institutions such as IMF and World Bank in regulating international economic environment.

<b>RESEARCH METHODOLOGY</b>	
<b>Course Code: 21MCC 301</b>	
<b>Credits: 05</b>	
<b>L T P C: 4-1-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of concept of research.	

**CLO 1** To describe the meaning and role of Business Research.

**CLO 2** To formulate the research problem and understanding the major research designs.

**CLO 3** To determine data sources and learn the art of designing a questionnaire.

**CLO 4** To understand and construct various sampling techniques and develop understanding of data collection and fieldwork.

**CLO 5** To enable students to classify data using various techniques and to learn how to communicate the results and follow up.

<b>STRATEGIC MANAGEMENT</b>	
<b>Course Code: 21MCC 401</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Core</b>
<b>Prerequisite:</b> Student must have basic knowledge of concepts of Management	

**CLO 1** To describe the role of Strategic Management

**CLO 2** To understand and construct various levels at which Strategy exist namely Corporate, Business and Functional level

**CLO 3** To help students learn strategic management models

**CLO 4** To analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.

**CLO 5** To analyze how firms make entry into global markets and implement and evaluate strategy at an international level.

<b>INTERNATIONAL FINANCIAL MANAGEMENT</b>	
<b>Course Code: 21MCF301</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization(FSE)</b>

**Prerequisite:** Student must have basic knowledge of concepts of Finance and Management.

**CLO 1** To understand the basic concepts of Multinational firms, environment of international financial management and foreign exchange market;

**CLO 2** To understand financial viability of capital expenditure plans and risk in financial decision making;

**CLO 3** To classify issues related to various finance functions of MNCs;

**CLO 4** To understand and construct translation, transaction, and economic exposure to exchange rate changes;

**CLO 5** To understand and construct portfolio management techniques and its risk.

### **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Course Code: 21MCF302**

**Credits: 05**

**L T P : 4-1-0**

**Course Type: Specialization(FSE)**

**Prerequisite:** Student must have basic knowledge of concepts of securities and investments.

**CLO 1** Understand the environment of investment and risk return framework.

**CLO 2** Classify bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.

**CLO 3** Classify equity shares using different approaches and models.

**CLO 4** Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.

**CLO 5** Understand and classify futures and options, use various options trading strategies and critically examine various innovations in derivatives market.

### **FINANCIAL SERVICES**

**Course Code: 21MCF401**

**Credits: 05**

**L T P : 4-1-0**

**Course Type: Specialization**

**Prerequisite:** Student must have basic knowledge of concepts of financial market.

**CLO 1** Explain various financial services and their relative importance.

**CLO 2** Understand and construct the constituents of financial system and their relative importance

**CLO 3** Analyze various financial services.

**CLO 4** Understand the concepts of Lease, Hire Purchase, Discounting, Factoring etc.

<b>FINANCIAL DERIVATIVES</b>	
<b>Course Code: 21MCF402</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student must have basic knowledge of concepts of financial market.	

**CLO 1** Understand and construct the basic concepts of Derivatives.

**CLO 2** Construct the knowledge of financial derivatives in real life situations.

**CLO 3** Understand and construct the concept of Future Markets, Options, SWAPS, Forward contracting etc.

**CLO 4** Analyze and construct the concept of Future Markets, Options, SWAPS, Forwardcontracting etc.

<b>ADVANCED CORPORATE ACCOUNTING</b>	
<b>Course Code: 21MCA301</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student should aware about basic concepts of Company Accounts.	

**CLO 1** Understand and construct a theoretical basis upon which they will developtheir knowledge in other areas of Accounting.

**CLO 2** Deal with the accounting treatment in specific situations like preparation and presentation of accounts.

**CLO 3** Deal with the problem of valuation of Company.

**CLO 4** Solve the problems of amalgamation and Holding company.

<b>FORENSIC ACCOUNTING &amp; FRAUD EXAMINATION</b>	
<b>Course Code: 21MCA302</b>	
<b>Credits: 05</b>	
<b>L T P :4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student should aware about basic concepts of Accounts and Auditing	

**CLO 1** Identify differences between various forms of accounting and use of forensic accounting.

**CLO 2** Identify the associated activities and construct techniques to stop frauds.

**CLO 3** Prepare a statement with the help of forensic accounting to mitigate the frauds.

**CLO 4** To plug the loopholes to stop the frauds in the organization.

<b>ACCOUNTING INFORMATION SYSTEM</b>	
<b>Course Code: 21MCA401</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student should aware about basics of accounting information and communication techniques in vast organization.	

**CLO 1** Identify and illustrate collection and processing of data in business cycles and the flow of accounting data and information in those systems, and evaluate the system's internal control.

**CLO 2** Model and diagram business systems and processes.

**CLO 3** Understand and construct the details of auditing and evaluating an AI system.

<b>GLOBAL FINANCIAL REPORTING &amp; DISCLOSURE</b>	
<b>Course Code: 21MCA402</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student should be aware about basics of accounting standard and IFRS.	

**CLO 1** Provides an in-depth analysis of the accounting and disclosure requirement under IFRS.

**CLO 2** Enables the students to understand the IFRS framework in comparison with the Indian financial reporting requirements (Indian GAAP) and explain the differences between Indian GAAP and IFRS.

**CLO 3** Understand the approach to restate and interpret the financial statements as per IFRS.

<b>DIRECT TAXATION</b>	
<b>Course Code: 21MCT301</b>	
<b>Credits: 05</b>	
<b>L T P C : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student should be aware about fundamentals of Taxation.	

**CLO 1** Understand and construct a theoretical basis upon which they will develop



their knowledge in other areas of accounting.

**CLO 2** Deal with the tax problems treatment in specific situations like preparation of returns.

**CLO 3** Deal with normal tax problem.

**CLO 4** Understand the tax issue and its associated problems.

<b>CORPORATE TAX PLANNING</b>	
<b>Course Code: 21MCT 302</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student must have basic knowledge of Tax regulations.	

**CLO 1** Understand and construct the corporate tax ruling and its functioning basis upon which they will develop their knowledge in Corporate Tax.

**CLO 2** Deal with the tax treatment in specific situations like preparation and presentation of corporate accounts.

**CLO 3** Able to implement the advantage of tax a planning in the corporate.

<b>INDIRECT TAXATION</b>	
<b>Course Code: 21MCT 401</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student must have basic knowledge of Business.	

**CLO 1** Understand the application of business Knowledge in both theoretical and practical aspects.

**CLO 2** Determine the procedures and schedules to be followed on preparing financial statements of Companies.

**CLO 3** File Income tax return and compute the tax liability of individuals.

**CLO 4** Develop proficiency in the management of an organisation

<b>INTERNATIONAL TAXATION</b>	
<b>Course Code: 21MCT 402</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student must have basic knowledge of Business taxation	

**CLO 1** Understand the application of business Knowledge in both theoretical and practical aspects in terms of International Taxation.

**CLO 2** Determine the procedures and schedules to be followed for International taxation.

**CLO 3** Understand the International Tax system and file the paper accordingly.

**CLO 4** Develop proficiency in Indian taxation system as well as International taxation .

<b>DIGITAL MARKETING</b>	
<b>Course Code: 21MCM 301</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student must have basic knowledge of Marketing concepts and application of computer.	

**CLO 1** Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.

**CLO 2** Understand how marketers think, conceptualize, test continuously to optimize their product search on digital platforms.

**CLO 3** Illustrate how the effectiveness of a digital marketing campaign can be measured

**CLO 4** Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.

<b>MARKETING RESEARCH</b>	
<b>Course Code: 21MCM 302</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Basic knowledge of the concepts of Marketing	

**CLO 1** Understand the process of marketing research and its different processes

**CLO 2** Identify sources of information.

**CLO 3** Understand different research methods.

**CLO 4** Classify and conduct and classify a focus group discussion

**CLO 5** Build a simple questionnaire from a web-based survey administration site.

<b>SUPPLY CHAIN MANAGEMENT &amp; CRM</b>	
<b>Course Code: 21MCM 401</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Graduate Level Business & Management Knowledge.	

**CLO 1** Understand and the functions of retail business and various retail formats and retail channels.

**CLO 2** Understand the difference between Retail and Manufacturing Supply Chain.

**CLO 3** Understand key drivers of retail supply chain and how to select a retail store location.

**CLO 4** Analyze Retail Market and Financial Strategy including product pricing.

**CLO 5** Integrate the various Supply Chain partners and how to collaborate with them.

<b>INTERNATIONAL MARKETING</b>	
<b>Course Code: 21 MCM 402</b>	
<b>Credits: 05</b>	
<b>L T P: 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student must have basic knowledge of Management.	

**CLO 1** Have developed an understanding of major issues related to international marketing

**CLO 2** Have developed skills in researching and analyzing trends in global markets and in modern marketing practice

**CLO 3** Be able to assess an organization's ability to enter and compete in international markets.

**CLO 4** Identify the issues related to design and implementation of International Marketing Strategy

**CLO 5** Relate and analyze factors affecting international marketing environment

**CLO 6** Analyze the issues and challenges related to market entry and expansion strategies into foreign markets.

**CLO 7** Develop strategies for international markets and promotion decisions.

<b>HUMAN RESOURCE DEVELOPMENT</b>	
<b>Course Code: 21MCH301</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student should be aware about concept of Human Resource management.	

- CLO 1** Analyze the understanding, perspective, and appreciation for HRD as discipline, process and activity.
- CLO 2** Explain the exiting theoretical edifice of HRD in order to draw a sketch of HRD relevant in present times.
- CLO 3** Explain the need for HRD intervention, design learning and development programs and evaluation of HRD programs.
- CLO 4** Analyze organizational dynamics and learning challenges possessed by organizational and social complexities.
- CLO 5** Analyze the Integration of human with technology in order to understand how theory unfolds itself in present world of practice.

<b>STRATEGIC HUMAN RESOURCE MANAGEMENT</b>	
<b>Course Code: 21MCH302</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student should be aware about basic fundamentals of management and its application in human resource.	

- CLO 1** Explain and construct the perspective of SHRM and Compare between the strategic approaches to human resources from the traditional functional approach.
- CLO 2** Evaluate the relationship of HR strategy with overall corporate strategy and craft effective functional strategies.
- CLO 3** Demonstrate the existing SHRM practices as followed in different organizations.
- CLO 4** Evaluate HR efforts and link HR with firm performance.
- CLO 5** Explain an overview of contemporary issues related to SHRM and its unfolding areas in future.

<b>INDUSTRIAL RELATIONS AND COMPENSATION LAWS</b>	
<b>Course Code: 21MCH401</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student should be aware about industrial concepts and legalities related to compensation.	

- CLO 1** Ability to understand facets of interactions between the employer and the employees which may lead to industrial disputes or conflicts.
- CLO 2** Ability to imbibe the way to interact, negotiate and transact with Trade Unions which would balance the relations between employer and employee.
- CLO 3** Capability to acquaint with the basic legal framework envisaged for compensation and welfare of employees in different modes.
- CLO 4** Understand ability of the tax structure and premise of bonus and wages to workers.
- CLO 5** Ability to comprehend the various industrial reforms and amendments in context of labor laws of the country.
- CLO 6** Ability to grasp various pay structures and their designing pertaining to Indian statutes.

<b>COUNSELLING SKILLS</b>	
<b>Course Code: 21MCH402</b>	
<b>Credits: 05</b>	
<b>L T P: 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student should be aware about basic concept of human psychology.	

- CLO 1** Demonstrate the applicability of the concept of counselling to understand the behavior of people in the organization.
- CLO 2** Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- CLO 3** Classify the complexities associated with management of the group behavior in organization.
- CLO 4** Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization

<b>INDIA'S FOREIGN TRADE AND INVESTMENT</b>	
<b>Course Code: 21MCI301</b>	
<b>Credits: 05</b>	
<b>L T P: 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student must have basic knowledge of concepts of trade and investment.	

- CLO 1** To make the students understand India's position in the international paradigm of business and trade.

**CLO 2** To equip the students to critically evaluate the India's foreign trade policy and its economic relations.

**CLO 3** To make students realize the role of Indian government in promoting India's foreign trade.

**CLO 4** To develop the skills among students to anticipate various regulatory and legal aspects related to India's foreign trade.

<b>EXIM POLICIES &amp; PROCEDURES</b>	
<b>Course Code: 21MCI401</b>	
<b>Credits: 05</b>	
<b>L T P : 4-1-0</b>	<b>Course Type: Specialization</b>
<b>Prerequisite:</b> Student must have basic knowledge of concepts of Export and Import.	

**CLO 1** To make the students understand India's position in the international paradigm of business and trade.

**CLO 2** To equip the students to critically evaluate the India's foreign trade policy and its economic relations.

**CLO 3** To make students realize the role of Indian government in promoting India's foreign trade.

**CLO 4** To develop the skills among students to anticipate various regulatory and legal aspects related to India's foreign trade.

<b>ENTREPRENEURSHIP AND NEW VENTURE PLANNING</b>	
<b>Course Code: 21MCO101</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Open Elective</b>
<b>Prerequisite:</b> Student must have basic knowledge of Entrepreneurship.	

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**CLO 1** Have the ability to discern distinct entrepreneurial traits and the parameters to assess opportunities and constraints for new business ideas

**CLO 2** To be familiarized with the fundamentals of entrepreneurship and its role in economic development and to motivate them towards entrepreneurial activities.

**CLO 3** To understand the concept of entrepreneurial leadership and stimulate them to think innovative as entrepreneurs.

**CLO 4** To write effective business plans for establishing and managing any business venture.

**CLO 5** To know how to skills among students to raise the funding for the business from different sources for a startup venture.

**CLO 6** To form a business entity in the light of the legal and regulatory frame working India.

<b>LEGAL ENVIRONMENT OF BUSINESS</b>	
<b>Course Code: 21MCO102</b>	
<b>Credits: 04</b>	
<b>L T P: 4-1-0</b>	<b>Course Type: Open Elective</b>
<b>Prerequisite:</b> Student must have basic knowledge of concepts of Business	

**CLO 1** Create premise and clear understanding for legal aspects of transfer of property.

**CLO 2** Comprehend and utilize laws relating to Societies and Trusts for start-up's and entrepreneurial ventures, independently.

**CLO 3** Comprehend and utilize laws relating to Intellectual Property, Patents, Copyright, and Trademark etc.

**CLO 4** Provide comprehensive knowledge about competition and consumer protection, establishment and functioning of trusts and society form of business.

**CLO 5** Learn about the legitimate rights and obligations under The Right to Information Act.

**CLO 6** Students will learn about environmental laws.

<b>LIFE SKILLS AND COMMUNICATION</b>	
<b>Course Code: 21MCO103</b>	
<b>Credits: 04</b>	
<b>L T P: 4-0-0</b>	<b>Course Type: Open Elective</b>
<b>Prerequisite:</b> Student must have basic knowledge of Human Communication.	

**CLO 1** Students will understand the meaning and grand narrative of life.

**CLO 2** Students will learn to leverage psychological capital.

**CLO 3** Students will understand the role of society and technology in life.

**CLO 4** Students will understand nuances of communication.

**CLO 5** Students will be able to communicate effectively orally and in writing

<b>ETHICS AND CORPORATE GOVERNANCE</b>	
<b>Course Code: 21MCO104</b>	
<b>Credits: 04</b>	
<b>L T P : 4-0-0</b>	<b>Course Type: Open Elective</b>
<b>Prerequisite:</b> Student must have basic knowledge of concept of ethics, corporate and its governance.	

- CLO 1** To create a framework for effective corporate governance by understanding the role and responsibility of different stakeholders in large corporate and how their interplay results in alternate governance structures in different countries.
- CLO 2** To appreciate the accountability of corporations towards its stakeholders and society and to create an integrated value framework for sustainability.
- CLO 3** To serve as an effective board member, build professional boards and as senior managers contribute to strengthening board performance.
- CLO 4** To know about rights and responsibilities of shareholders.
- CLO 5** To build and monitor systems that has strong internal control to prevent corporate frauds.
- CLO 6** To appropriately address ethical issues such as conflicts of interest and insider trading.

<b>FINANCIAL MODELLING</b>	
<b>Course Code: 21MCO105</b>	
<b>Credits: 4</b>	
<b>L T P: 2 0 4</b>	<b>Course Type: Open Elective</b>
<b>Pre-requisite: Student must have basic knowledge of MS-Excel.</b>	

- CLO 1** Understand and construct a practical aspect of excel to use in finance.
- CLO 2** Deal with the accounting and finance concepts.
- CLO 3** Prepare the portfolio with the help of excel.
- CLO 4** Understand and construct the use of DCF techniques and their implication.