

# M.Com (Accounting and Finance Specialization)

## Semester-based Curriculum Structure under CBCS

### Course Outcome

#### SEMESTER 1: JULY-DECEMBER

Paper code	Paper	Credit	Marks
COMPCOR01T	Organisation Behaviour & Principles of Management	4	50
COMPCOR02T	Business Environment	4	50
COMPCOR03T	Business Ethics & Strategic Management	4	50
COMPCOR04T	Managerial Economics	4	50
COMPCOR05T	Business Statistics	4	50
COMPAEC01M	Information Technology in Business	2	50
	<b>SEMESTER I : Total</b>	<b>22</b>	<b>300</b>

Paper and Paper Code	Course Outcome
<b>Paper: Organisation Behaviour &amp; Principles of Management</b> <b>Paper Code: COMPCOR01T</b>	This course aims at helping students to develop an understanding of the determinants of human behaviour in business organisations and how those factors affect human behaviour in organisation. It also aims at orienting the students regarding the principles of management and to apply those principles in actual settings in organisations so that they can cope up/accept any change which is inevitable in organisations.
<b>Paper: Business Environment</b> <b>Paper Code: COMPCOR02T</b>	This course aims at providing the students an overview of the <b>Internal and External environment, Political and Legal Environment, International and Technological Environment</b> of business and how these environmental factors affect the decisions of a business unit.
<b>Paper: Business Ethics and Strategic Management</b> <b>Paper Code: COMPCOR03T</b>	To provide an understanding about the meaning of ethics, its importance to business and also to have an idea about its different components including morale, values, ethical traditions and conventions and ethical culture and their impact on Business Decisions. In this context, different related legislations including corporate governance and its related measures and their applications are also to be trained. Strategic Management- This course aims to make the students familiar with the concept of strategic management and to help them understand the corporate and business level strategies applicable for successful running of business organisations.

<b>Paper: Managerial Economics</b> <b>Paper Code: COMPCOR04T</b>	This course aims to acquaint the students with concepts and techniques used in Economic theory and to enable them to apply this knowledge in business decision-making.
<b>Paper: Business Statistics</b> <b>Paper Code: COMPCOR05T</b>	This course aims to make the students familiar with some basic statistical techniques which will enhance their decision-making skills in business and make them prepared to study and understand other subjects which requires knowledge in statistics.
<b>Paper: Information Technology in Business</b> <b>Paper Code: COMPAEC01M</b>	This course aims to make the students familiar with the fundamentals of information technology and make them aware of the various important uses of information technology in modern business and also getting skilled through their practical application especially in business organizations.

### SEMESTER 2: JANUARY –JUNE

Paper code	Paper	Credit	Marks
COMPCOR06T	Marketing Management	4	50
COMPCOR07T	Human Resource Management	4	50
COMPCOR08T	Financial Management	4	50
COMPCOR09T	Quantitative Techniques	4	50
COMPCOR10T	Research Methodology	4	50
COMPSEC01M	Tax Practice and Procedure	2	50
	<b>SEMESTER II : Total</b>	<b>22</b>	<b>300</b>

Paper and Paper Code	Course Outcome
<b>Paper: Marketing Management</b> <b>Paper Code: COMPCOR6T</b>	This course aims to make the students understand the fundamentals of marketing and the nuances of marketing decision making so that they realize it as one of the important business functions which helps to generate revenue for the business organisation.
<b>Paper: Human Resource Management</b> <b>Paper Code: COMPCOR7T</b>	This course aims at helping students to develop an understanding of the various functions of human resource managers of business organizations and to enable them to apply this knowledge for achieving the organization goals.
<b>Paper: Financial Management</b>	This course aims at helping students to develop an in depth knowledge in the objective of a business firm, financial evaluation

<b>Paper Code: COMPCOR8T</b>	of projects, capital structure and dividend decisions, determination of cost of capital and management of working capital.
<b>Paper: Quantitative Techniques</b> <b>Paper Code: COMPCOR9T</b>	This course is designed to make the students familiar with the concept of mathematical optimization and to help them to develop an understanding of basic operation research techniques and their role in business decision making.
<b>Paper: Research Methodology</b> <b>Paper Code: COMPCOR10T</b>	To equip the students with the basic understanding of the research methodology and to provide an insight into the application of modern analytical tools and techniques, especially, various statistical tools and techniques, for the purpose of decision making in solving problems related to business research.
<b>Paper: Tax Practice and Procedure</b> <b>Paper Code: COMPSEC01M</b>	To give students exposure to real-life situations where they learn how to compute tax liabilities under the Goods and Services Tax and Income-tax Act, fill various forms and file returns. This course aims at enhancing the employability of the students.

### SEMESTER 3: JULY-DECEMBER

Paper code	Paper	Credit	Marks
COMPDSE01T	Corporate Financial Accounting & Reporting	4	50
COMPDSE02T	Financial Statement Analysis	4	50
COMPDSE03T	Advanced Cost & Management Accounting	4	50
COMPDSE04T	Corporate Tax Planning & Management	4	50
COMPDSE05T	Financial Systems	4	50
COMPGEC01T	Business Analytics	4	50
	<b>SEMESTER III : Total</b>	<b>24</b>	<b>300</b>

Paper and Paper Code	Course Outcome
<b>Paper: Corporate Financial Accounting &amp; Reporting</b> <b>Paper Code: COMPDSE01T</b>	This course aims at helping students to develop an understanding of the accounting and reporting systems, recent developments in the area of financial reporting and to enable them to apply this knowledge for proper disclosure of financial statements. It also helps them in analyzing the financial statements and making proper decisions in business.

<b>Paper: Financial Statement Analysis</b> <b>Paper Code: COMPDSE02T</b>	Analysis is the preceding step in Decision Making. Therefore, this course aims at providing an in-depth overview of different types of analysis of various financial statements needed for managerial decision-making regarding liquidity, profitability, growth, debt recovery, solvency and bankruptcy which are parts of crucial business decisions.
<b>Paper: Advanced Cost &amp; Management Accounting</b> <b>Paper Code: COMPDSE03T</b>	This course aims at helping students in developing an in-depth knowledge in making short-term decisions, including decisions with respect to transfer pricing, by the managers of a business organisation, analyzing outcomes and evaluating the performance of then managers.
<b>Paper: Corporate Tax Planning &amp; Management</b> <b>Paper Code: COMPDSE04T</b>	This course aims at helping students to develop an in-depth knowledge in the implications of the Income-tax Act on the alternative solutions to the problems of a company. It also helps them to get an idea about the assessment and compliance procedures of a company under the Income-tax Act. It also aims at imparting knowledge in the provisions of payment of advance tax and tax deduction and collection at source.
<b>Paper: Financial Systems</b> <b>Paper Code: COMPDSE05T</b>	This course aims at helping students in developing an in-depth knowledge in the role and components of a financial system. They are also helped to have an in-depth knowledge in the roles and components of Indian financial markets (money as well as capital markets), financial institutions (viz., banks, mutual funds and insurance companies) and a few selected financial services.
<b>Paper: Business Analytics</b> <b>Paper Code: COMPDSE05T</b>	To make the students familiar with the usages of various analytical and programming tools in business.

#### SEMESTER 4: JANUARY –JUNE

Paper code	Paper	Credit	Marks
COMPDSE06T	Auditing & Assurance	4	50
COMPDSE07T	Security Analysis & Portfolio Management	4	50
COMPDSE08T	Corporate Restructuring & Business Valuation	4	50
COMPDSE09T	Risk Management & Derivatives	4	50
COMPCOR11P	Project Work	8	100
	<b>SEMESTER IV : Total</b>	<b>24</b>	<b>300</b>

<b>Paper and Paper Code</b>	<b>Course Outcome</b>
<b>Paper: Auditing &amp; Assurance</b>  <b>Paper Code: COMPDSE06T</b>	<p>Along with accounting and reporting, auditing is very much needed in order to check the accuracy and validity of recording done through accounting. Auditing includes vouching, verification and valuation. Nowadays, along with accounting standards some auditing standards are also available in order to assure the stake of the stakeholders. Therefore, this course will help the students to have an overview of how auditing is done in practice.</p>
<b>Paper: Security Analysis and Portfolio Management</b>  <b>Paper Code: COMPDSE07T</b>	<p>This course aims to make the students familiar with the concept of return and risk, investment, investment alternatives, tools and techniques for evaluation of securities, optimal portfolio formation and portfolio performance evaluation. This course provides an insight to investors regarding wealth management.</p>
<b>Paper: Corporate Restructuring &amp; Business Valuation</b>  <b>Paper Code: COMPDSE08T</b>	<p>This course aims at helping students to develop an in-depth knowledge in the valuation of a business unit. It also helps them to know the forms of corporate restructuring and evaluating such restructuring.</p>
<b>Paper: Risk Management &amp; Derivatives</b>  <b>Paper Code: COMPDSE09T</b>	<p>To equip students with knowledge of valuing and managing risk with derivatives.</p>
<b>Paper: Project Work</b>  <b>Paper Code: COMPCOR11P</b>	<p>This course encourages the students to apply the knowledge acquired by them in quantitative tools and techniques in analyzing real-life problems concerning their domain of specialization.</p>