

MASTER'S OF COMMERCE

PROGRAMME OUTCOMES AND COURSE OUTCOMES

W.E.F SESSION 2020-21



PROGRAMME OBJECTIVES:

Department of Commerce focuses on building conviction with impartiality and modesty, create an enabling environment for innovative thought processes and nurture open-mindedness, equitability and perseverance. The M.Com. (CBCS) programme aims to provide:

- A conducive environment that holistically engages students through an all-encompassing knowledge impartation.
- Research orientation.
- Developing entrepreneurial skills.
- Sound theoretical foundation.

EVALUATION PROCESS: Each Course shall be of 2 to 4 credits and 30 % of the evaluation will be based on internal assessment by the concerned teacher.

INTERNAL :

- Internal assessment will be done on the basis of Class Test/Assignments/Attendance etc.
- The project-oriented dissertation will be evaluated jointly by supervisor and one external examiner. For the purpose of evaluation, the 50% of the grade points will be based on Final Presentation while 50% will be based on the evaluation of the dissertation.

EXTERNAL:

- As the evaluation will be done under Grading system by the University; The rules of Kumaun University will be applicable for calculating SGPA (Semester Grade Point Average) and CGPA (Composite Grade Point Average). Candidate has to clear each paper with minimum of SGPA as decided by University.

DEPARTMENT OF COMMERCE
M.Com. Programme Structure (CBCS)

Semesters	Core Course		Discipline Specific Electives		Skill-Enhancement Course		General/Open Electives		Seminar (Core)	Project (Core)	Total Credits
	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	Credits	Credits	
I	4	16	-	-	-	-	-	-	4	-	20
II	4	16	-	-	1	4	1	2	-	-	22
III	2	8	2	8	1	4	1	2	-	-	22
IV	2	8	2	8	-	-	-	-	-	4	20
Total	12	48	4	16	2	8	2	4	4	4	84

Detailed Course Structure For M.Com. Under CBCS								
Semester-I			Credits			Maximum Marks		
			Theory/ Seminar	Tutorial	Total	Internal	External	Total
MCOM 101	Business Management	CORE COURSE C-1	3	1	4	30	70	100
MCOM 102	Statistical Analysis	CORE COURSE C-2	3	1	4	30	70	100
MCOM 103	Economics of Growth	CORE COURSE C-3	3	1	4	30	70	100
MCOM 104	Business Environment	CORE COURSE C-4	3	1	4	30	70	100
MCOM 105	Seminar (Write-up* and Presentation**)	CORE COURSE C-5	3	1	4	50*	50**	100
Total of Semester-I			20			500		
Semester-II			Credits			Maximum Marks		
			Theory	Tutorial	Total	Internal	External	Total
MCOM 201	Organizational Behaviour	CORE COURSE C-6	3	1	4	30	70	100
MCOM 202	Accounting for Managerial Decisions	CORE COURSE C-7	3	1	4	30	70	100
MCOM 203	International Business	CORE COURSE C-8	3	1	4	30	70	100
MCOM 204	Income Tax	CORE COURSE C-9	3	1	4	30	70	100
MCOM 205	Skill-Enhancement Elective-I/II	SEE-1	3	1	4	30	70	100
MCOM 206	General/open Elective- I/II	GE-1	1	1	2	15	35	50
Total of Semester-II			22			550		
Semester-III			Credits			Maximum Marks		
			Theory	Tutorial	Total	Internal	External	Total
MCOM 301	Research Methodology	CORE COURSE C-10	3	1	4	30	70	100
MCOM 302	Financial Management	CORE COURSE C-11	3	1	4	30	70	100
MCOM 303	Discipline Specific Elective-Group: A/B/C/D	DSE-1	3	1	4	30	70	100
MCOM 304	Discipline Specific Elective-Group: A/B/C/D	DSE-2	3	1	4	30	70	100
MCOM 305	Skill-Enhancement Elective-III/IV	SEE-2	3	1	4	30	70	100
MCOM 306	General/open Elective- III/IV	GE-2	1	1	2	15	35	50
Total of Semester-III			22			550		
Semester-IV			Credits			Maximum Marks		
			Theory/ Project	Tutorial	Total	Internal	External	Total
MCOM 401	Auditing and Corporate Governance	CORE COURSE C-12	3	1	4	30	70	100
MCOM 402	Corporate Tax Planning	CORE COURSE C-13	3	1	4	30	70	100
MCOM 403	Discipline Specific Elective-Group: A/B/C/D	DSE-3	3	1	4	30	70	100
MCOM 404	Discipline Specific Elective-Group: A/B/C/D	DSE-4	3	1	4	30	70	100
MCOM 405	Project/Comprehensive VIVA	CORE COURSE C-14	3	1	4	50	50	100
Total of Semester-IV			20			500		
Total of All Semesters (I+II+III+IV)			84			2100		

Discipline Specific Electives		
[Any one Group to be chosen for Semester III & Semester IV]		
(DSE 1, 2 in III Semester and DSE 3, 4 in IV Semester)		
(Group A: Accounting)		
MCOM 303-A	DSE-1	Contemporary Areas of Financial Accounting
MCOM 304-A	DSE-2	Corporate Accounting
MCOM 403-A	DSE-3	Advanced Statistics
MCOM 404-A	DSE-4	Advanced Cost Accounting
(Group B: Marketing)		
MCOM 303-B	DSE-1	Marketing Research
MCOM 304-B	DSE-2	Advertising & Sales Management
MCOM 403-B	DSE-3	International Marketing Management
MCOM 404-B	DSE-4	Rural Marketing
(Group C: Human Resource Management)		
MCOM 303-C	DSE-1	Human Resource Management
MCOM 304-C	DSE-2	Industrial Relations
MCOM 403-C	DSE-3	Strategic Human Resource Management
MCOM 404-C	DSE-4	Management of Change and Development
(Group D: Finance)		
MCOM 303-D	DSE-1	International Financial Management
MCOM 304-D	DSE-2	Financial Institutions and Market
MCOM 403-D	DSE-3	Banking Operations
MCOM 404-D	DSE-4	Security Analysis and Portfolio Management

SEE-1 (Skill-Enhancement Elective-1)		
(Any One Paper in II Semester)		
MCOM 205-A	SEE-I	Entrepreneurship and Small Business
MCOM 205-B	SEE-II	Economic Development of Uttarakhand
SEE-2 (Skill-Enhancement Elective-2)		
(Any One Paper in III Semester)		
MCOM 305-A	SEE-III	E-Commerce
MCOM 305-B	SEE-IV	Business Communication

GE-1 (General/Open Elective-1)		
(Any One Paper in II Semester)		
MCOM 206-A	GE-I	Introduction to Accounting
MCOM 206-B	GE-II	Banking Operations
GE-2 (General/Open Elective-2)		
(Any One Paper in III Semester)		
MCOM 306-A	GE-III	Basics of Income Tax
MCOM 306-B	GE-IV	Business Ethics and Corporate Social Responsibility

COURSE OUTCOMES:

FIRST SEMESTER

MCOM 101: BUSINESS MANAGEMENT:

CO1: Acquire the knowledge of Management Process.

CO2: Understand and apply the management function : Planning, Organizing, Staffing, Directing and Controlling.

CO3: Meet the challenges of modern Management.

MCOM 102: STATISTICAL ANALYSIS:

CO1: Acquire the knowledge about Time Series and Regression analysis and its uses.

CO2: To apply Chi-Square Test and its uses in data analysis.

CO3: Understanding the concept of National Income and Sources of Data as CSO and NSS.

MCOM 103: ECONOMICS OF GROWTH:

CO1: Analyze operations of markets under varying competitive conditions.

CO2: Analyze causes and consequences of unemployment, inflation and economic growth.

CO3: Understanding the various determinants and theories of Economic growth and development.

MCOM 104: BUSINESS ENVIRONMENT:

CO1: Understand relationship between environment and business;

CO2: Applying the environmental analysis techniques in practice.

CO3: Understand Economic, Socio-Cultural and Technological Environment in Uttarakhand and Nation as a whole.

CO4: Know state policies Economic legislations and Economic reforms laid by the government

MCOM 105: SEMINAR:

CO1: Students will demonstrate improved ability to ask increasingly focused and complex questions.

CO2: Students will demonstrate improved ability to read with attention to detail and nuance.

CO3: Students will demonstrate improved ability to debate respectfully and rigorously.

CO4: Students will demonstrate improved ability to integrate appropriate evidence to support argumentative claims.

SECOND SEMESTER

MCOM 201: ORGANIZATIONAL BEHAVIOUR:

CO1 : Understand the history of Organizational Behaviour

CO2: Know the individual process in organization such as learning, perception, attribution, Individual differences and motivation,

CO3: Understand the Group process, performance appraisal, personality and attitudes.

MCOM 202: ACCOUNTING FOR MANAGERIAL DECISIONS:

CO1: Recognize the importance of the application of management accounting concepts in various managerial decision making process.

CO2: Understand the various cost analysis required in business functioning.

CO3: Prepare various statement related to financial position of a firm.

MCOM 203: INTERNATIONAL BUSINESS:

CO1: Able to learn business expansion abroad and key issues related to their operations in other countries.

CO2: Compare and learn various theories of International trade from traditional to modern era.

CO3: Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization.

MCOM 204: INCOME TAX:

CO1: Understanding the residential status of assesses and knowledge of various heads of income tax and its computation.

CO2: Knowledge of various tax reliefs and rebates available to individuals.

CO3: Assessment of HUF and Firm and their Computation of tax liability.

➤ SKILL ENHANCEMENT ELECTIVE 1: (FOR ANY 1 PAPER IN 2ND SEMESTER)

ENTREPRENEURSHIP AND SMALL BUSINESS / ECONOMIC DEVELOPMENT OF UTTARAKHAND:

MCOM 205-A: ENTREPRENEURSHIP AND SMALL BUSINESS:

CO1: Understand the process of entrepreneurship and the institutional facilities available to an entrepreneur in India.

CO2: Know the process of starting a new venture and create their business plan.

CO3: Know about valuation of business and the sources for financing new venture.

CO4: Gain the knowledge on legal aspects and government policy relating to entrepreneurship.

MCOM 205-B: ECONOMIC DEVELOPMENT OF UTTARAKHAND:

CO1: know about the various attributes of Uttarakhand as a hill state.

CO2: Various obstacles in the path of economic development of the state looking to its geographical conditions.

CO3: Role of Central and State Government in the Economic Development of Uttarakhand.

➤ GENERAL OPEN ELECTIVE (FOR ANY 1 PAPER IN 2ND SEMESTER)

INTRODUCTION TO ACCOUNTING / BANKING OPERATIONS:

MCOM 206-A: INTRODUCTION TO ACCOUNTING:

CO1: Understand Double entry system and GAAP principles.

CO2: Record the business transactions in journal, ledger and trail balance.

CO3: Apply depreciation methods and prepare bank reconciliation statement.

CO4: Prepare financial statements and company final accounts.

CO5: Know the concepts of Financial Statements of Non Profit Organization.

MCOM 206-B: BANKING OPERATIONS:

CO1: Learning about the overview of banking sector and various banking operations.

CO2: Learning about lending terms and conditions and Non Performing Assets.

CO3: Concept of Investment Management and various banking solutions and internet fraud.

THIRD SEMESTER

MCOM 301: RESEARCH METHODOLOGY:

- CO1 : Understand and apply the Research process.
- CO2: Decide on the Research design and sample design.
- CO3: Use to probability and apply it in practice.
- CO4: Test hypothesis using different testing methods.
- CO5: To apply Chi-Square and ANOVA and understand the estimation used research.

MCOM 302: FINANCIAL MANAGEMENT:

- CO1: The ability and confidence to tackle common practical financial problems of business.
- CO2: Evaluation of economic condition and relating them to financial decision in the organization.
- CO3: Know the concepts of Financial management, capital structure and dividends

➤ **DISCIPLINE SPECIFIC ELECTIVE I (ANY 1 GROUP FOR 3RD SEMESTER)**

(GROUP A: ACCOUNTING) CONTEMPORARY AREAS OF FINANCIAL ACCOUNTING / CORPORATE ACCOUNTING:

MCOM 303-A: CONTEMPORARY AREAS OF FINANCIAL ACCOUNTING:

- CO1: Conceptual and Practical knowledge of Inflation accounting and income Measurement.
- CO2: Overview and various methods of Human Resource Accounting.
- CO3: Knowledge of Intangible and Social & Value Added Accounting.

MCOM 304-A: CORPORATE ACCOUNTING:

- CO1: Understand details related to company accounts and aspects related to issue of shares, structure of share capital, types of shares and its valuation.
- CO2: Knowledge of Amalgamation, Absorption & Reconstruction.
- CO3: Accounting Related to Liquidation of companies and accounts of Holding Companies.

(GROUP B: MARKETING) MARKETING RESEARCH / ADVERTISING & SALES MANAGEMENT:

MCOM 303-B: MARKETING RESEARCH:

- CO1: Apply the Research methodology and Research plan in practice.
- CO2: Decide on the Research design and sample design.
- CO3: Understanding the various techniques of analyzing the data and its applications in Marketing Research.

MCOM 304-B: ADVERTISING & SALES MANAGEMENT:

- CO1: Know about the concept and applications of Advertising and sales management.
- CO2: Understanding the Message strategy in Advertising.
- CO3: Management of Sales Force i.e. Recruitment, Selection and Training of Sales Force.

(GROUP C: HUMAN RESOURCE MANAGEMENT) HUMAN RESOURCE MANAGEMENT / INDUSTRIAL RELATIONS:

MCOM 303-C: HUMAN RESOURCE MANAGEMENT:

- CO1: Incorporate themselves in the changing environment of HRM
- CO2: Apply right recruitment and selection process in business scenario
- CO3: Understand the compensation management and the different incentives applicable at various levels of management
- CO4: Analyze the training needs, apply the right training method and evaluate the same.

MCOM 304-C: INDUSTRIAL RELATIONS:

- CO1: Importance of Employee health and Safety in an Industry.
- CO2: Understand the importance of Employee participation and Relations

CO3: Knowledge of factories Act 1948, Industrial disputes act 1917, trade union Act 1926, Workmen Compensation Act 1923 and Payment of Wages Act 1936.

(GROUP D: FINANCE) INTERNATIONAL FINANCIAL MANAGEMENT / FINANCIAL INSTITUTIONS AND MARKET:

MCOM 303-D: INTERNATIONAL FINANCIAL MANAGEMENT:

CO1: An overview of International Financial environment.

CO2: Knowledge of foreign Exchange Market and Risk associated with it.

CO3: Understanding the Financial Structure and Financing and Investment decisions.

MCOM 304-D: FINANCIAL INSTITUTIONS AND MARKET:

CO1: An overview of Financial System.

CO2: knowledge of Capital and Money market.

CO3: Understanding the working of Banking and Insurance Sector.

➤ ***SKILL ENHANCEMENT ELECTIVE 1: (FOR ANY 1 PAPER IN 3RD SEMESTER)***

E-COMMERCE / BUSINESS COMMUNICATION:

MCOM 305-A: E-COMMERCE:

CO1: The role of e-commerce in designing and delivering superior value.

CO2: Understanding the differences of Business-to-Consumer (B2C), Business-to-Business (B2B), Consumer-to-Consumer (C2C), Peer-to-Peer (P2P), and m-commerce under the e-commerce umbrella models of e-commerce.

CO3: Demonstrate conceptual understanding of e-commerce privacy and information rights that consumers have and ethical concepts surrounding the field of e-business.

CO4: Evaluate the costs and benefits of online marketing and branding strategies in the field of e-commerce.

MCOM 305-B: BUSINESS COMMUNICATION:

CO1: Conceptual meaning of communication in Business.

CO2: Master the main step of diplomatic communications by defining, understanding, profiling and creating a persona for each audience segment

CO3: Mastering in report writing and evaluation of meetings.

➤ ***GENERAL OPEN ELECTIVE (FOR ANY 1 PAPER IN 3RD SEMESTER)***

BASICS OF INCOME TAX / BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY:

MCOM 306-A: BASICS OF INCOME TAX:

CO1: Conceptual Knowledge of Basics of Income Tax levied by central and state Govt.

CO2: Computation of Income under Different heads.

CO3: Knowledge of Deductions, Rebates and Reliefs available to the Individual.

CO4: Computation of Tax liability of Individual.

MCOM 306-B: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY:

CO1: Be able to facilitate meaningful group discussions on business ethics and other related topics.

CO2: Understand and apply various philosophical, conceptual, and pragmatic approaches to ethical decision making in a variety of business and organizational contexts

CO3: Understand the concept and diverse applications of Corporate Social Responsibility and Sustainability.

CO4: Understand the main psychological, social, and personal components and explanations of unethical behavior.

CO5: Knowledge of various emerging issues and challenges of Business ethics in today's Era.

FOURTH SEMESTER

MCOM 401: AUDITING AND CORPORATE GOVERNANCE:

CO1: Conceptual framework of Auditing and Corporate Governance.

CO2: regulatory framework of Audit of Limited Companies and Special areas Audit.

CO3: Understand the concept and diverse applications of Corporate Social Responsibility.

MCOM 402: CORPORATE TAX PLANNING:

CO1: Gain the knowledge different tax laws

CO2: Know the impact of tax laws on companies and individuals

CO3: Be familiar with different strategies to minimize the tax liability

➤ **DISCIPLINE SPECIFIC ELECTIVE I (ANY 1 GROUP ELECTED IN 3RD SEMESTER)**

(GROUP A: ACCOUNTING) ADVANCED STATISTICS / ADVANCED COST ACCOUNTING :

MCOM 403-A: ADVANCED STATISTICS :

CO1: Learn about probability, expectations, conditional probabilities, distributions, confidence intervals, bootstrapping, binomial proportions, and more.

CO2: Analytical Knowledge of Correlation and Regression.

CO3: Understanding the Statistical Quality Control and Statistical system in India.

MCOM 404-A: ADVANCED COST ACCOUNTING :

CO1: Conceptual knowledge of Cost Accounting and costing in service sector.

CO2: Understanding the advance Problems of Material, Labour and Process Costing.

CO3: Latest Developments in Cost Accounting.

(GROUP B: MARKETING) INTERNATIONAL MARKETING MANAGEMENT / RURAL MARKETING :

MCOM 403-B: INTERNATIONAL MARKETING MANAGEMENT:

CO1 : Understand the international marketing concepts and its environment.

CO2: Understanding the various international market selection and various modes of entry in International market.

CO3: Make decisions on product, price , promotion mix and distribution in International Market.

MCOM 403-B: RURAL MARKETING :

CO1: Understand the rural markets and the contemporary issues in marketing

CO2: Analyze the rural market based on segmentation, targeting and positioning.

CO3: Know the rural consumer behavior and their decision making process

(GROUP C: HUMAN RESOURCE MANAGEMENT) STRATEGIC HUMAN RESOURCE MANAGEMENT / MANAGEMENT OF CHANGE AND DEVELOPMENT

MCOM 403-C: STRATEGIC HUMAN RESOURCE MANAGEMENT:

CO1: Conceptual Knowledge of Strategic HRM and its Functional Strategies.

CO2: Understanding the evaluation and measurement of impact of Strategic changes in HRM.

CO3: Learning about Human Resource Strategy and the Dynamics of industry.

MCOM 404-C: MANAGEMENT OF CHANGE AND DEVELOPMENT:

CO1: Overview of organizational Change and Development.

CO2: Knowledge of various types of changes and techniques to implement them.

CO3: Learning the role of HR in Various Organizational Change.

(GROUP D: FINANCE) BANKING OPERATIONS & SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT:

MCOM 403-D: BANKING OPERATIONS:

CO1: Learning about the overview of banking sector and various banking operations.

CO2: Learning about lending terms and conditions and Non Performing Assets.

CO3: Concept of Investment Management and various banking solutions and internet fraud.

MCOM 404-D: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT:

CO1: Gain the knowledge about capital market and various investment avenues

CO2: Know the risk return associated with different investments.

CO3: Understand different techniques of evaluating the investments.

MCOM 405: PROJECT / COMPREHENSIVE VIVA VOCE:

CO1: Study on an Empirical research topic.

CO2: Gain exposure while doing survey.

CO3: Expand their knowledge base with literature review on the current topic.

CO4: To apply research test to various problems pertaining to research area.