

DEPARTMENT OF COMMERCE
B.Com. (Semester-I)
(Academic Session- 2020-21)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-111	FINANCIAL ACCOUNTING	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Understand the basics of financial accounting, accounting standards and accounting process.

LO2: Measure business income, evaluate depreciation from different methods and will be familiar with capital and revenue expenditure and receipts.

LO3: Gain in depth knowledge of accounting for hire-purchase, instalmentsystems, consignment, and joint venture.

LO4: Have practical and theoretical knowledge of accounting for Inland branches

LO5: Perceive the basic concepts of partnership accounting and allied aspects of accounting.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-112	BUSINESS ORGANIZATION AND MANAGEMENT	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Comprehend the foundation of Indian Business.

LO2:Analyse different forms of business organizations. Also grasp the concept of International Business and Multinational Corporations.

LO3:Understand the evolution of management, process of management, delegation and decentralization.

LO4:Perceive meaning and different theories of motivation and leadership. Also, will be efficient in communication through proper understanding of communication process and barriers.

LO5:Gain reasonable knowledge regarding marketing, financial and human resource management.

DEPARTMENT OF COMMERCE
B.Com. (Semester-II)
(Academic Session- 2020-21)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-211	BUSINESS MATHEMATICS AND STATISTICS	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

LO1:Understand the concepts and compute the values in matrices and differential calculus.

LO2:Compute and understand concept of simple interest, compound interest and profit &loss.

LO3: Comprehend and calculate different types of central tendency and variations.

LO4:Master the concept of simple linear correlation and simple linear regression.

LO5:Construct index number and analysis of time series.

DEPARTMENT OF COMMERCE
B.Com. (Semester-II)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-212	BUSINESS LAW	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Get introduction of Indian Contract Act 1872 and understanding of general principles of contract.

LO2: Gain awareness regarding modes of discharge of contracts and remedies against breach.

LO3: Understand contract of guarantee, bailment, indemnity and agency.

LO4: Grasp in depth knowledge of Limited Liability Act 2008 and Sales of Goods Act 1930.

LO5: Have detailed understanding of Negotiable Instrument Act 1881.

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B.Com. (Semester-III)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-311	COMPANY LAW	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Gain knowledge about the characteristics, types, formation and administration of company under Companies Act 2013.

LO2: Understand the documentation required for incorporation of a company and shares' documentation.

LO3: Get information regarding classification, removal, disqualification of directors as well as details about meetings and committees.

LO4: Conceive the understanding related to provision of payment of dividend, book keeping, audit, auditors, majority power and minority rights.

LO5: Recognize the different methods of winding up a company and detailed provisions regarding company secretary.

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(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-312	INCOME TAX LAW AND PRACTICE	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

- LO1: Familiarize with the basic concepts of Income Tax Act 1961. Also understand residential status and tax liability.
- LO2: Compute Income under salary head and be aware about exempted income under section 10.
- LO3: Compute Income under house property and Income from business and profession.
- LO4: Perceive in depth understanding of concepts and computation of Income from capital gains and other sources.
- LO5: Compute the total income and tax liabilities of an individual. Also equip them to file income tax return.

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(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- SE-311	COMPUTER APPLICATION IN BUSINESS	100	1	0	1	2

Learning outcome –

After successful completion of the course the learner will be able to:

LO1:Efficiently use Microsoft Word for preparing business documents.

LO2:Create attractive and efficient business presentations.

LO3:Use spreadsheet for business purpose and prepare projects, charts and graphs for business reports.

LO4:Master the art of creating business spreadsheets.

LO5: Understand functioning of accounting softwares like Tally and use them effectively.

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B.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-411	CORPORATE ACCOUNTING	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

LO1:Comprehend the concepts of accounting for shares, debentures and redemption of preference shares.

LO2: Efficiently prepare and present financial statements of a company.Also, will be expert in valuation of goodwill and shares.

LO3: Understand crucial concepts like amalgamation of companies, internal reconstruction and calculate profit prior incorporation.

LO4: Gain knowledge about accounting procedures for holding and subsidiary companies.

LO5:Preparecash flow statements with conceptual understanding of it. Also, learners will get awareness about the developments in financial reporting.

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B.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-412	COST ACCOUNTING	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

LO1:Gain familiarity of basic concepts of cost accounting.

LO2: Understand deeply the concept of elements of cost: material and labour.

LO3:Perceive the concept of Overheads and Activity Based Costing.

LO4:Get awareness regarding various methods of costing and functioning of Contract Costing.

LO5:Conceive knowledge about Process Costing and Operating Costing.

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B.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- SE-411	E-COMMERCE	100	1	0	1	2

Learning outcome –

After successful completion of the course the learner will be able to:

LO1:Gain knowledge about the fundamental concepts of E-commerce and its applications.

LO2:Know about the legal framework regarding E-Commerce such as the IT Act 2000 and cyber crimes

LO3:Get detailed information about the concepts of cyber security, their mechanism and encryption.

LO4:Recognize practical usage of digital signature and E-payment system.

LO5:Get understanding regarding technology used in E-commerce and website designing.

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B.Com. (Semester-V)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- EC-511-A	PRINCIPLES OF MARKETING	100	5	1	0	6

Learning outcome:

After the successful completion of the course the learner will be able to:

LO1: Understand the concept of marketing and marketing environment.

LO2: Analyse the concepts related to consumer behaviour and marketing segmentation.

LO3: Comprehend the concept of product and strategy of pricing.

LO4: Apprehend the concepts of distribution channels, physical distribution and promotion.

LO5: Perceive the concepts related to advertising and emerging concepts of marketing.

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B.Com. (Semester-V)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- EC-511-B	AUDITING	100	5	1	0	6

Learning outcome:

After the successful completion of the course the learner will be able to:

LO₁: Understand basics of auditing, its types and auditing procedure.

LO₂: Grasp the topics related to Internal Control, Internal Check and Company Auditor.

LO₃: Get in depth understanding of Accounting Standards, Auditing Standards and Auditors Report.

LO₄: Comprehend the concepts of special areas of audit.

LO₅: Perceive the importance and application of professional ethics and code of conduct.

DEPARTMENT OF COMMERCE
B.Com. (Semester-V)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-EC-512-A	FUNDAMENTALS OF FINANCIAL MANAGEMENT	100	5	1	0	6

Learning outcome:

After the successful completion of the course the learner will be able to:

LO1: Understand basics of Financial management and concept of Time Value of Money.

LO2: Compute Cost of Capital and take financial decisions accordingly.

LO3: Analyse Capital Structure and understand different dividend policies.

LO4: Develop understanding regarding procedure of financing Working Capital.

LO5: Apprehend the concept of management of receivables, inventory and payables.

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B.Com. (Semester-V)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- EC-512-B	INDIRECT TAX LAW	100	5	1	0	6

Learning outcome:

After the successful completion of the course the learner will be able to:

LO1: Understand the origin and basic concepts of GST.

LO2: Grasp concept of supply of goods and services.

LO3: Compute the value of GST payable.

LO4: Have knowledge regarding preparation of tax invoice and GST rate schedule.

LO5: Have information about Custom Laws and Custom Duties.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- SE-511	ENTREPRENEURSHIP	100	2	0	0	2

Learning outcome:

After the successful completion of the course the learner will be able to:

LO1: Apprehend the meaning and concept of entrepreneurship and its dimensions.

LO2: Understand entrepreneurship and micro, small and medium enterprises.

LO3: Have knowledge of entrepreneurial system and finance.

LO4: Identify and analyse different sources of business ideas and test their feasibility.

LO5: Understand mobilizing the resources for start-up.

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B.Com. (Semester-V)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- GE-511	PRINCIPLES OF MICRO ECONOMICS	100	5	1	0	6

Learning outcome:

After the successful completion of the course the learner will be able to:

LO1: Get familiarity with the concept of demand and supply.

LO2: Perceive the concept of consumer theory.

LO4: Have in depth understanding of cost and production.

LO5: Have knowledge regarding Market Structure and its types.

LO6: Comprehend concept related to Income Distribution and Factor Pricing.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- EC-611-A	BANKING AND INSURANCE	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Know about the fundamental concepts of the banking system in India and the classification of banks in India

LO2: Have an idea about financial services offered by banks and types of advances.

LO3: Gain awareness regarding cheques, crossing, endorsement, paying and collecting banks.

LO4: Recognise the role of RBI and various modes of internet banking in India.

LO5: Understand the fundamental concepts of insurance and the regulating authority (IRDA).

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- EC-611-B	MANGEMENT ACCOUNTING	100	5	1	0	6

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Gain knowledge of basic concepts of management accounting and techniques of budgetary control.

LO2: Understand the concept of Standard costing and Variance Analysis.

LO3: Perceive the meaning and application of Marginal costing and Break-Even Analysis.

LO4: Efficiently make decision regarding pricing, make or buy, accept or reject and operate or shutdown.

LO5: Make decisions using neo concepts and understand Responsibility Accounting.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- EC-612-A	FUNDAMENTALS OF INVESTMENT	100	5	1	0	6

Learning outcome:

After the successful completion of the course the learner will be able to:

LO1: Understand the Investment Environment and Security Market Indices.

LO2: Grasp the concept of Bond Valuation and Fixed Income Securities.

LO3: Appreciate the knowledge of different approaches of equity analysis.

LO4: Analyse Portfolio and have knowledge of Financial Derivatives.

LO5: Have awareness regarding Investors Protection.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- EC-612-B	CORPORATE TAX PLANNING	100	5	1	0	6

Learning outcome:

After the successful completion of the course the learner will be able to:

LO1: Understand the basics of tax planning and computation of taxable income.

LO2: Have knowledge regarding tax planning of a new business

LO3: Have hold on the concept of tax planning with reference to employee remuneration and distribution of assets at time of liquidation.

LO4: Perceive the concept of income computation and disclosure standards.

LO5: Apprehend the concept of tax planning with reference to business restructuring.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE-611	PERSONAL SELLING AND SALESMANSHIP	100	2	0	0	2

Learning outcome:

After the successful completion of the course the learner will be able to:

LO1: Familiarize with the basics of Personal Selling.

LO2: Understand the significance of motives in selling the product or services.

LO3: Analyse the importance of Sales Force Management.

LO4: Have in depth understanding of Selling Process.

LO5: Apprehend the concept of Ethical aspect of Selling and maintenance of Sales Report.

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B.Com. (Semester-VI)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-GE-611	INDIAN ECONOMY	100	5	1	0	6

Learning outcome:

After the successful completion of the course the learner will be able to:

LO1: Understand the basic concept of Indian Economy, Unemployment, National Income, Regional Imbalance and Poverty in India.

LO2: Analyse the Police Regimes, Economic Reforms, Fiscal and Monetary Policies.

LO3: Grasp knowledge about growth, development and structural changes in different phases of policy regimes.

LO4: Have in depth understanding of Agricultural, Industry and Service sector.

LO5: Perceive concept of Inflation and Labour Market.

DEPARTMENT OF COMMERCE
M.Com. (Semester-I)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-121	ADVANCED STATISTICS	100	4	1	0	5

Learning outcomes –

After successful completion of the syllabus the learners will be able to

LO1: Understand the concept of Correlation and Regression and its practical aspect by developing skill of using it in MS-Excel.

LO2: Understand about concept of probability and will be able to develop skills for its practical use.

LO3: Understand about the sampling distribution and techniques.

LO4: Know about hypothesis testing procedure and also using it practically.

LO5: Understand about the one sample test and two sample test.

LO6: Learn and develop skills about various non-parametric tests such as the Chi-Square and ANOVA.

DEPARTMENT OF COMMERCE
M.Com. (Semester-I)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-122	COMPANY LAW	100	4	1	0	5

Learning outcomes:

After successful completion of the syllabus the learners will be able to:

LO1: Know about historical background and framework of Companies Act 2013.

LO2: Learn about the provisions regarding membership and winding-up of companies under the Companies Act 2013.

LO3: Understand about the rules regarding appointment, remuneration and duties of directors, members and key managerial personnel.

LO4: Know about the various types of meetings and the process for conducting the meeting.

LO5: Understand about various provisions under Depositories Act 1996.

LO6 : Know about functions and powers of SEBI and will also be able to learn about various rules and regulations stated under SEBI Act 1992.

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M.Com. (Semester-I)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-123	ADVANCED BANKING AND INSURANCE	100	4	1	0	5

Learning outcomes:

After successful completion of the syllabus the learners will be able to:

LO1: Understand the process of evaluation and growth of banking system in India.

LO2: Have awareness about the various services offered and various risks faced by banks.

LO3: Know about the role of corporate governance in commercial banks.

LO4: Understand about NPA's in banks and steps taken to control NPA's.

LO5: Have an overview about insurance industry and various types of insurance.

LO6: Understand various principles and provisions that govern the Insurance sector.

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M.Com. (Semester-I)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-124	MANAGEMENT THOUGHT & ORGANNIZATION BEHAVIOUR	100	4	1	0	5

Learning outcomes -

After successful completion of the syllabus the learners will be able:

LO1: Have understanding about various management concepts and theories.

LO2: Understand about importance of motivation and develop leadership skills.

LO3: Understand basic concepts of organization and various models related to organizational behaviour.

LO4: Develop good communication skills and will be able to express himself/herself in group discussions.

LO5: Understand organizational culture and impact of stress on work environment.

Department OF COMMERCE
M.Com. (Semester-II)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-221	ACCOUNTING THEORY	100	4	1	0	5

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Know about the accounting theory and principles related to it.

LO2: Understand the concept of Income Measurement and Financial Reporting practices.

LO3: Understand the International Financial Reporting Standards (IFRSs).

LO4: Develop understanding about Issues in Corporate Financial Reporting:

LO5: Understand about Human Resource Accounting and its practices.

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M.Com. (Semester-II)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-222	MANAGERIAL ECONOMICS	100	4	1	0	5

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Develop understanding about Demand function, Cost function and Production function.

LO2: Have an overview about market structure.

LO3: Understand about macro-economic environment.

LO4: Develop understanding about the concepts of aggregate demand and supply.

LO5: Understand about the concepts of National Income, Trade cycle and the open economy.

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M.Com. (Semester-II)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-223	FINANCIAL MANAGEMENT	100	4	1	0	5

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Have an overview of financial management concepts and practices involved in capital budgeting.

LO2: Understand the concept of Cost of Capital and theories related to capital structure.

LO3: Develop skills to evaluate financial plans and know about the Dividend policy and concepts of financial and operating leverage.

LO4: Grasp knowledge regarding working capital planning and management.

LO5: Understand about the concepts of mergers and acquisitions.

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M.Com. (Semester-II)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM- CC-224	MARKETING MANAGEMENT	100	4	1	0	5

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Understand the basic concepts of marketing and factors of marketing environment.

LO2: Understand the concept of buyer behaviour and process of market segmentation, targeting and positioning.

LO3: Understand product concept and issues involved in pricing decisions.

LO4: Make decisions regarding distribution strategies.

LO5: Have an overview of trends in marketing and steps involved in marketing planning and develop skills to make promotion decisions.

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M.Com. (Semester-II)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-OE- 221	BUSINESS ENVIRONMENT	100	2	0	0	2

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Know about the basics of business environment.

LO2: Know about economic reforms regarding liberalization and globalisation.

LO3: Understand the concept of Public Sector enterprises and Privatization.

LO4: Develop understanding regarding Foreign Direct Investment and Multinational Corporations.

LO5: Have understanding about foreign trade policy and functioning of WTO.

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M.Com. (Semester-III)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-CE- 321	ACCOUNTING FOR MANAGERS	100	4	1	0	5

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Understand the basic concepts of management accounting and budgeting.

LO2: Understand the concepts of standard costing and variance analysis.

LO3: Understand the concepts of variable, absorption and marginal costing.

LO4: Develop skills for taking managerial decisions.

LO5: Understand the concept of responsibility accounting.

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M.Com. (Semester-III)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-CE- 322	INTERNATIONAL BUSINESS	100	4	1	0	5

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Understand the basic concepts of international business.

LO2: Develop understanding about international trade practices.

LO3: Understand the basic and practices of balance of payment.

LO4: Grasp knowledge about international commodity trading and agreements.

LO5: Understand the necessities of foreign direct investment and regional economic integration.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE-323-A	1. Specialization Group: Accounting & Finance: Paper- I: COST ACCOUNTING & CONTROL	100	3	1	0	4

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Understand the basic concepts of marginal costing.

LO2: Understand the concepts of budgeting and procedures involved in preparing a budget.

LO3: Understand the concepts of standard costing and transfer pricing.

LO4: Understand about cost control and reduction techniques, value analysis and factors involved in making pricing strategy.

LO5: Develop understanding about advanced techniques in cost management, activity based costing and target costing.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 323-B	1. Specialization Group: Taxation: Paper- I: PRINCIPLES OF TAXATION	100	3	1	0	4

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Develop understanding about basics of taxation.

LO2: Analyse incidence of taxes by developing understanding about tax evasion, tax incentives and deductions.

LO3: Understand the constitutional provisions pertaining to taxes.

LO4: Understand about tax reforms in direct and indirect taxes.

LO5: Develop understanding about international double taxation.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 323-C	1. Specialization Group: Management: Paper- I: SERVICE MARKETING	100	3	1	0	4

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Develop understanding about basics of service marketing.

LO2: Develop skills for managing customer relationship.

LO3: Understand the pricing concepts in service marketing.

LO4: Understand about promotional strategies involved in service marketing.

LO5: Develop understanding about marketing models of marketing in hospitals, educational institutions and tourism industry

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 324-A	1. Specialization Group: ACCOUNTING & FINANCE: Paper- II: FINANCIAL INSTITUTIONS & MARKETS	100	3	1	0	4

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Develop understanding about financial system, financial system and regulatory bodies.

LO2: Develop understanding about financial markets in India.

LO3: Understand the role and functioning of Money Markets.

LO4: Understand about Capital market institutions and their functioning.

LO5: Develop understanding about financial services.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 324-B	1. Specialization Group: TAXATION: Paper- II: CORPORATE TAXATION	100	3	1	0	4

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Develop skills to calculate income from Business and Profession.

LO2: Determine total income and tax liability of firm.

LO3: Assess and determine tax liability.

LO4: Determine tax liabilities of co-operative societies and charitable trust..

LO5: Assess tax liability of non-residents.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 324-C	1. Specialization Group: MANAGEMENT: Paper- II: SUPPLY CHAIN MANAGEMENT	100	3	1	0	4

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Develop understanding about supply chain management.

LO2: Develop understanding about demand management and able to manage relations.

LO3: Understand the role and functioning of logistics and supply chain management.

LO4: Grasp knowledge regarding warehousing and inventory management.

LO5: Comprehend knowledge regarding importance of IT enabling in logistics and SCM.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-OE-321	INCOME TAX LAW	100	2	0	0	2

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Know about agricultural income, PAN, TAN and other tax related terms.

LO2: Determine residential status and tax liability of individuals.

LO3: Compute income from salary.

LO4: Compute income from house property.

LO5: File returns manually as well as online.

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Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-CC-422	DISSERTATION/PROJECT/ FIELD WORK/CASE STUDY	100	4	1	0	5

Learning outcomes –

After successful completion of the course the learner will be able to:

LO1: plan the aspects of the problem

LO2: generate the problem of social importance

LO3: well versed with reading and writings of his own.

LO4: classify, edit, analyze and interpret the available data.

LO5: learn the use of statistical tools for drawing outcomes and creating new ideas.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-CC-422	MANAGEMENT AND DEVELOPMENT OF ENTREPRENEURSHIP	100	4	1	0	5

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: understand fundamentals of entrepreneurship and their overview.

LO2: analyse the process of creating an Entrepreneurial Venture.

LO3: gain knowledge of functional planning of entrepreneurship development.

LO4: have practical knowledge of entrepreneurial finance in India.

LO5: perceive the basic concepts of enterprise management.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 423-A	1. Specialization Group: ACCOUNTING & FINANCE: Paper- III: ADVANCED FINANCIAL ACCOUNTING	100	3	1	0	4

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Understand concept of accounts of banks and holding companies

LO2: Have in depth knowledge of investment accounting and lease accounting.

LO3: Analyse the concepts of accounting procedure of insurance companies

LO4: Acquire the practical knowledge of valuation of tangible assets.

LO5: Gain the knowledge of government accounting and the role of CAG in India.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 423-B	1. Specialization Group: TAXATION: Paper- III: INDIRECT TAX LAWS & PROCEDURE	100	3	1	0	4

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Understand the fundamental concepts and mechanism of GST in India

LO2: Have enhanced understanding of exemptions of GST and concepts of place, time and value of supply under the GST.

LO3: Have in depth knowledge of input tax credit system, registration procedure, and tax invoice, credit and debit notes.

LO4: Have basic idea about the payment of GST. And returns system under GST.

LO5: Perceive basic concepts and practices of custom laws in India.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 423-C	1. Specialization Group: MANAGEMENT: Paper- III: MANAGEMENT OF SMALL & MEDIUM ENTERPRISE (SME)	100	3	1	0	4

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Comprehend fundamentals of entrepreneurship in India.

LO2: Gain familiarity with government policy for small enterprises in India.

LO3: Gain knowledge of Institutional support, Promotional schemes and incentives.

LO4: Recognize the role of Agencies in MSME Development: DIC National Small Industries Corporation (SSIDCs), MSMEDI, KVIC NIESBUD

LO5: Perceive the role of microfinance, government and non- government agencies; Recent trends, Challenges of SMEs after adopting new economic policies and globalization

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 424-A	1. Specialization Group: ACCOUNTING & FINANCE: Paper- IV: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	100	3	1	0	4

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Know about the basic concepts and procedure of investment and risk return analysis.
Analysis of Fixed Income Securities.

LO2: Understand practical procedure of equity analysis; fundamental analysis and technical analysis.

LO3: Have knowledge regarding practical procedure of Portfolio Analysis, Selection and Management.

LO4: Analyse the practical applications of Active and Passive portfolio management.
Investment strategies.

LO5: Grasp the practical knowledge of financial derivatives.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 424-B	1. Specialization Group: TAXATION: Paper- IV: TAX PLANNING & MANAGEMENT	100	3	1	0	4

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Gain familiarity with the fundamental concepts of tax planning in Indian context.

LO2: Have knowledge of tax Planning & Setting Up New Business: Deductions Available to New Industrial Undertakings.

LO3: Take financial decisions and conduct tax planning: Capital Structure Decision Dividend, Inter Corporate Dividend, Bonus Shares.

LO4: Get applied knowledge of tax management.

LO5: Analyse the practical process of Return of Income and Assessment, Penalties and Prosecutions, Appeals and Revisions.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-SE- 424-C	1. Specialization Group: MANAGEMENT Paper- IV: HUMAN RESOURCE DEVELOPMENT	100	3	1	0	4

Learning outcome –

After successful completion of the course the learner will be able to:

LO1: Perceive the fundamentals of Human Resource Development.

LO2: Analyse the human resource development process and evaluate HRD programs.

LO3: Understand the process of learning and its principles.

LO4: Gain practical applications of HRD activities and employees training and development.

LO5: Get awareness about current trends and practices of human resource development in organisations.

DEPARTMENT OF COMMERCE
M.Com. (Semester-IV)
(w.e.f. Academic Session- 2018-19)

Course code	Nomenclature of Paper	Max. Marks	L	T	P	Total Credit
COM-OE-421	BUSINESS ENVIRONMENT	100	2	0	0	2

Learning Outcomes:

After successful completion of this course the learner will be able to:

LO1: Know about the basics of business environment.

LO2: Know about economic reforms regarding liberalization and globalisation.

LO3: Understand the concept of Public Sector enterprises and Privatization.

LO4: Develop understanding regarding Foreign Direct Investment and Multinational Corporations.

LO5: Have understanding about foreign trade policy and functioning of WTO.