

Master of Commerce

Program Outcomes (OP):

PO1 : Academic Excellence : Students can cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.

PO2 : Professional Excellence : Students will be motivated for positions of leadership in business organizations at the local, national and international levels. This course is also helps the students who want to pursue the Chartered Accountancy, Company Secretary or other related professional course.

PO3 : Effective Communication : Students can communicate clearly in person and through electronic media and make meaning of the world by connecting people, ideas, media and technology.

PO4 :Ethics :Students can recognize different Social and Ethical issues relating to business and research aspects.

PO5 : Social Interaction : Elicit views of others, mediate disagreements and help reach conclusions in group settings.

PO6 : Critical Thinking : Students can identify the business related problems and can able to apply different business related tools and techniques to solve the problem and to interpret results.

PO7 : Research Aptitude : Student can able to identify business related problem and perform different experimentations. This course helps the students who want to do research work in the area of statistics and other related areas.

Program Specific Outcomes (PSO):

PSO1 : Students will study about principles of accounting, money & banking systems, economic theory, knowledge about business, micro & macroeconomics and management etc.

PSO2 : Improve finance management skills & build up specialist knowledge within selected area.

PSO3 : Learn different tools and techniques related to Security Market.

PSO4 : Carry out experimentations in the field of Security Market.

PSO5 : Gain a thorough knowledge in the subject to be able to work in projects at different research as well as academic institutions and in business field.

PSO6 : Learn knowledge relating to electronic money, electronic payment system and E-Commerce.

PSO7 : Gain knowledge relating to Banking system.

COURSE OUTCOMES

COURSE NAME : MANAGERIAL ECONOMICS (MC-101)
CLASS - MASTER IN COMMERCE SEMESTER – 1

Objectives:

The course objective is to introduce students to Marginal Analysis, Law of Demand, theory of Cost, Market Structure and Psychological Law of Consumption.

Course outcomes:

After the completion of this course, Students will be able to

- Be able to acquaint themselves with the theories of Managerial Economics.
- Understand the law of demand and elasticity of demand
- Know about the Production Function.
- Analyze the various theories of marginal economics and theory of Costs.
- Understand the intricacies of National Income , method of measurement and its limitations .
- Determine the relevance of Consumption Function and its Propensity to Consume.

COURSE NAME: STATISTICAL ANALYSIS FOR BUSINESS (MC-102)
CLASS - MASTER IN COMMERCE SEMESTER – 1

Objectives:

The objective of this course is to create proper understanding of the students with the statistical techniques, Probability theorems and hypothesis testing by different sampling tests.

Course Outcomes

1. Learning outcomes :

- It will give knowledge about various statistical methods.
- It will enable the students to use these methods as a tool in governmental bodies, private business firms and research agencies.
- It will also enable the students to use these methods in forecasting, controlling and exploring data.

2. Knowledge and Understanding :

- Students will understand different statistical techniques.
- Students will be able to know various techniques of sampling.
- Students will draw statistically valid conclusion about the unknown population on the basis of sample.
- Students will also know advanced statistical techniques like probability, expectations.

3. Intellectual Cognitive /Analytical Skills:

- Students will be able to handle different types of data.
- It enabled the students to interpret the results obtained
- It helps the students in prediction and testing the hypothesis.
- Students can compare two or more times series over different periods of time.

**COURSE NAME: MANAGEMENT PRINCIPLES AND ORGANIZATION
BEHAVIOUR (MC-103)
CLASS - MASTER IN COMMERCE SEMESTER – 1**

Objectives:

The course objective is to introduce students to the principles of management and the challenges /opportunities in organizational behaviour .

Course outcomes:

After the completion of the topics, Students will be able to

- Be able to acquaint themselves with the principles of management.
- Understand the various theories of motivation and leadership.
- Know about the role of organisationalbehaviour concepts in understanding.
- Recognize the role of manager in achieving of company goals .
- Analyze the various theories of management to apply in motivating workforce.
- Understand the intricacies of group behaviour in an organizational setup.
- Optimally apply management principles in achieving objectives and minimizing costs.
- Determine the relevance of theories of management in real life situations.
- Study the factors which influence people's behaviour and find ways to mold them for optimal results.
- Interpret management theories and adopt them in workplace situations.
- Develop the ability to motivate and provide leadership to the workforce.

COURSE NAME : BUSINESS ENVIRONMENT (MC-104)

CLASS - MASTER IN COMMERCE

SEMESTER – 1

Objectives:

The objective of this subject is to create proper understanding of environmental factors which affect the business, amongst the students. It will enhance the students' knowledge regarding various financial policies such as Economic Planning, LPG, Deficit Financing, Monetary Policy, Foreign Trade and different Legislations such as Consumer Protection Act, 1986, FEMA etc.

Course outcomes:

After the completion of the topics, Students will be able to

- The various environmental factors affecting the business.
- How to cope up with the changes in the environment surrounding the business.
- Various Financial Policies & Legislations affecting business.
- Students will be able to successfully understand the changes in business environment.

- The subject will prepare the students to understand & handle the changes in business environment while carrying out their own business operations.
- Students will get the ability to anticipate the various environmental factors affecting the business.

COURSE NAME : MANAGEMENT ACCOUNTING AND CONTROL SYSTEMS (MC-105)

CLASS - MASTER IN COMMERCE

SEMESTER – 1

Objectives:

The objective of the course is to equip the students with the conceptual and practical aspects related to the management of corporate finance.

Course outcomes:

After the completion of the topics, Students will be able to

- Understand the meaning of Management Accounting.
- Know about techniques of Management Accounting.
- Understand the need for Management Accounting.
- Point out the significance of business investment.
- Spell out the factors influencing investment decisions
- Describe the kinds of investment proposals.
- Explain the goals and functions of Management Accounting.
- Use of tools of management account
- Analyze different environments and describe the economic health of a country.
- Explain the benefits of environment forecasting.

**COURSE NAME :CORPOATE FINANCIAL ACCOUNTING AND
AUDITING (MC- 201)
CLASS - MASTER IN COMMERCE SEMESTER – II**

Objectives:

The course objective is to equip the students with the necessary theoretical and practical know how in Corporate financial accounting and auditing so that the concept can be used in analyzing Financial statements. Moreover, the concepts on Managerial remuneration, valuation of goodwill and shares, internal and external auditing, statutory auditing, cost audit and tax audit can be used in judging financial statements. Corporate financial accounting and auditing is important mainly because it helps you make decisions towards the maximization of value of the firm and to find the real value of company's share.

Course outcomes:

After the completion of the topics, Students will be able to

- know the various methods to calculate value of goodwill
- understand the various methods of valuation of shares
- familiarize oneself with the concept of auditing
- Know the valuation of shares and goodwill
- Identify the different types audit
- Describe this difference between internal and external audit
- Know the adjustments required for final accounts
- Understand the concept of managerial remuneration
- Know about goodwill and shares
- Understand the need for valuation of goodwill and shares
- Point out the significance of auditing
- Describe the calculative methods of goodwill and shares
- Spell out the factors internal and external auditing
- Describe the legal provisions of companies account as per Companies Act, 2013
- Explain the provisions of companies act regarding managerial remuneration.

- Prepare Final statements of companies.
- Analyze financial statements and describe the economic health of a company.
- Explain the benefits of financial forecasting and prepare proforma financial statements

COURSE NAME : FINANCIAL MANAGEMENT (MC- 202)
CLASS - MASTER IN COMMERCE SEMESTER – 1I

Objectives:

The course objective is to equip the students with the necessary theoretical and practical know how in Financial management so that the concept can be used in analyzing business proposal. Moreover, the concepts on capital budgeting techniques, risk analysis and sensitivity analysis can be used in judging whether to accept or reject the proposal. Financial management is important mainly because it helps you make decisions towards maximizing the value of the firm. No doubt importance of Financial Management is immeasurable in the business sector.

Course outcomes:

After the completion of the topics, Students will be able to

- know the various sources of finance
- understand the various uses for finance
- Familiarize oneself with the techniques used in financial management.
- Know the functions of finance
- Identify the different types of finance
- Describe this relationship between finance with other allied disciplines
- Understand the meaning of Capital budgeting
- Know about capital expenditure
- Point out the significance of capital budgeting
- Describe the capital budgeting process
- Spell out the factors influencing investment decisions
- Describe the kinds of capital budgeting decisions
- Analyze the combined effects of financial and operating leverages
- Understand capital structure and value of a company and their relationship
- Explain the goals and functions of financial management.
- Prepare and present Cash Flow statements.
- Analyze financial statements and describe the economic health of a company.
- Calculate and explain operating and financial leverage.
- Decide the form and amount of short term financing that best suits a given corporate need, based on historical and projected analysis.
- Recommend techniques for managing working capital effectively.

COURSE NAME : RESEARCH METHODOLOGY (MC- 203)
CLASS - MASTER IN COMMERCE SEMESTER – 1I

Objectives:

At the end of this course, the students should be able to:

- Understand some basic concepts of research and its methodologies.
- Identify appropriate research topics.
- Select and define appropriate research problem and parameters.
- Understand various statistical methods.
- Use of these statistical methods in forecasting, controlling and exploring data.

Course outcomes:

After the completion of the topics, Students will be able to

- Students understand basics of research methodology.
- Students know various techniques of sampling.
- Students also know advanced statistical techniques like Discriminant Analysis, Logistic Analysis and Factor Analysis.
- Students will be able to handle different types of data.
- It enabled the students to use suitable statistical techniques in research.
- It enabled the students to interpret the results obtained
- It helps the students in prediction and testing the hypothesis.
- Students learn how to collect sample by different sampling methods.
- Students will learn how to tabulate the data.
- They learn to handle qualitative as well as quantitative data.
- Understand the effect of different policies made by government
- They can draw conclusions about the population on the basis of sample.

COURSE NAME : MARKETING MANAGEMENT (MC- 204)
CLASS - MASTER IN COMMERCE SEMESTER – 1I

Objectives:

This course is designed to provide students the knowledge of the principles of Marketing. There will be a focus on the management of the marketing activities and how marketing relates to overall organizational functioning, including the management of exchange processes between business units and consumers and between firms.

Course outcomes:

After the completion of the topics, Students will be able to

- Know the importance of marketing management.
- Learn the process of conducting marketing research.
- Get information regarding components of marketing mix.
- Realize the benefits of online marketing methods.
- State the role and functions of marketing within a range of organisations.
- Describe key marketing concepts, theories and techniques for analysing a variety of marketing situations.
- Learn to prepare marketing research reports.
- Analyse the relevance of marketing concepts and theories in evaluating the impacts of environmental changes on marketing planning, strategies and practices.
- Demonstrate the ability to carry out a research project that explores marketing planning and strategies for a specific marketing situation.
- Identify and demonstrate the dynamic nature of the environment in which marketing decisions are taken.
- Conduct marketing research in order to check needs, preferences and habits of customers.
- Segment markets on the basis of preferences of customers and sell their products as per requirement of specific segment.
- Use E-Commerce marketing practices to increase sale of their products.

COURSE NAME : HUMAN RESOURCE MANAGEMENT (MC- 205)
CLASS - MASTER IN COMMERCE SEMESTER – II

Objectives:

Is to give the students an overview about the objectives ,functions ,scope of HRM including job analysis ,recruitment ,selection ,training and development. The course is designed to help students understand the importance of optimization of human resource potential, to learn the fundamentals of HRM framework and analyze the overall role of HRM in business.

Course outcomes:

After the completion of the topics, Students will be able to

- Know the basic principles of HRM
- understand how an organization acquires ,motivates , compensates and retains its human resources .
- how to optimize the human potential in an organization .
- develop the ability to critically think and analyze opportunities in the HR sector .
- to enhance HR performance

- to effectively use HR strategies in an organisation
- How to assume leadership positions in different organizations .
- Know the art of handling and motivating people in an organization .
- Learn analytical skills and enhance effectiveness of HR functions .
- Explain the goals and functions of HRM .
- Analyze the need and importance of HRM in real life situations.
- Equip themselves with techniques of motivating and retaining the workforce

COURSE NAME : BANKING AND INSURANCE SERVICES (MC- 301)
CLASS - MASTER IN COMMERCE SEMESTER – III

Objectives:

The course objective is to introduce students History and Present Structure of Commercial Banking (CB) in India, Management of Commercial Banks in India and Liquidity Management of banks. The principal factors influencing Innovations in Banking, Introduction to Insurance; Purpose and need/role of Insurance.

Course outcomes:

After the completion of the topics, Students will be able to

- Be able to identify the problems in Management of Banking.
- Understand the various factors influencing risk management in banks.
- Know about the models of profitability in banking .
- Recognise the BASAL norms in detail
- Analyse the profitability in banks to understand the liquidity in banks .
- To understand the effect of risk management and innovations in banking.
- Appraise models of liquidity.
- Determine the relevance of theories of profitability.
- Understand the concept of insurance in detail.
- Observe, interpret and demonstrate Bancassurance.
- Develop the ability of asset and liability management of banks.

COURSE NAME : SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT (MC- 311)
CLASS - MASTER IN COMMERCE SEMESTER – III

Objectives:

The Capital Markets play an important role in the Capital formation process. Even as Investment in Securities gathered momentum in the country, Security Analysis and Portfolio Management emerged as a separate academic discipline in India. Investment Management which deals with rational investment decision making process has now become an integral part of financial literature. The objective of this paper is to study the different approaches to Security Analysis namely Fundamental Analysis, Technical Analysis and Random Walk Theory, to understand the basic concepts of Investment & Risk, share valuation.

Course outcomes:

After the completion of the topics, Students will be able to

- The basic concepts of Investment Management.
- Various available Investment avenues.
- How to evaluate Securities on the basis of Risk & Return.
- The basics of Fundamental & Technical Analysis.
- Develop an understanding of the Security Analysis & Portfolio Management.
- Apply Investment Management principles and concepts in practical life.
- Students will be able to analyze the different securities in the Equity Markets for themselves and for professional work life.
- Students will be able to maximize returns and minimize Risk for their own Investments.
- The subject will increase the student's ability to use their own initiative and think creatively while taking Investment decisions.

COURSE NAME : CONTEMPORARY ACCOUNTING (MC-312)
CLASS - MASTER IN COMMERCE SEMESTER – III

Objectives:

This Course aims at acquainting students with emergence of contemporary issues in accounting. Accounting is an ancient art as old as money itself; however the role of accounting has been changing with the economic and social developments. Over a period of time new dimensions have been added to the discipline of accounting. Accounting is now regarded as a service activity, a descriptive, analytical discipline and an information system. Contemporary issues in accounting being a new subject, the available literature on it is expectedly so far scanty and that too scattered over many articles, publications and volumes, therefore it also aims at acquainting students with the various aspects of contemporary accounting.

Course outcomes:

After the completion of the topics, Students will be able to

- understand various issues in contemporary accounting;
- understand the influence of other disciplines on accounting;
- identify and evaluate concepts and principles of accounting standards, including the historical development of accounting theories and their application to contemporary business.
- understand the Nature of Accounting Theory;
- understand the Social Responsibilities Of Business.
- discuss the importance, methods and utility of Inflation Accounting;
- develop the ability to present published accounts using recent trends; and
- An understanding of contemporary issues in accounting.
- analytical and critical thinking
- a creative approach to problem solving
- decision-making
- persuasive written and oral communication
- self-reliance, initiative and the ability to manage time, projects and resources

COURSE NAME : STRATEGIC MANAGEMENT (MC- 321)
CLASS - MASTER IN COMMERCE SEMESTER – III

Objectives:

This Course aims at acquainting students with the concepts and techniques of Strategic Management. Strategic Management tends to develop a generalist approach to managerial problems and it enables one to view organisations in its totality. Strategic management process involves strategic planning, strategy implementation and strategic control. Analytical techniques and skills are needed for developing and exploiting strategies successfully.

Course outcomes:

After the completion of the topics, Students will be able to

- understand various issues in Strategic Management ;
- understand the influence of Strategic Management ;
- identify and evaluate concepts and techniques of Strategic Management .
- understand Strategic Management Process ;
- identify and Describe the Business level strategies;
- identify and Describe the Corporate level strategies ; and
- understand the Social Responsibilities Of Business.
- understand the External environment, Internal environment and SWOT analysis

- understand Strategy implementation and Strategy evaluation
- understand Strategic Management Process ;
- discuss the importance of Strategic Management Process;
- develop the ability to understand External environment, Internal environment and the Social Responsibilities Of Business and do SWOT analysis; and
- know the art of Strategy implementation and Strategy evaluation.
- An understanding of the concepts and techniques of Strategic Management .
- analytical and critical thinking
- a creative approach to problem solving and decision-making
- persuasive written and oral communication
- self-reliance, initiative and the ability to manage time, projects and resources

COURSE NAME : SECURITY MARKET OPERATIONS (MC- 322)
CLASS - MASTER IN COMMERCE SEMESTER – III

Objectives:

The course objective is to equip the students with the necessary theoretical and practical know how in Security Market so that the concept can be used in analyzing stock market operations. Moreover, the concepts on Online Trading, Mutual Fund, Primary and Secondary Markets, Demutalisation, NSDL, Depositories can be used in judging security market operations. Security Market Operation is important mainly because it helps you make decisions towards the maximization of value of the wealth and to find the market growth.

Course outcomes:

After the completion of the topics, Students will be able to

- Know the various methods to issue of new shares
- Understand the concept of online trading, screen based trading, D-MAT, depositories
- Familiarize oneself with the concept of credit rating, Euro issues.
- Know the primary and secondary markets
- Identify the different types of issues
- Describe this difference money and capital markets
- Know the adjustments required for demutalisation
- Understand the stock market operations
- Know about dematerialisation
- Understand the need for valuation of shares
- Point out the significance of credit rating agencies
- Describe the calculation methods of debt market and derivative markets
- Spell out the factors

- Describe the legal provisions of companies account as per Companies Act, 2013
- Explain the provisions of companies act regarding shares and debentures.
- Details of SEBI Guidelines regarding Bonus shares, Mutual Fund, New issue of shares.
- It has the objective of providing students to accept the challenges of business world.
- To develop independent logical thinking and facilitate personality development.
- To equip the students for seeking suitable careers in management and entrepreneurship.
- To study methods of data collection and their interpretations.
- To develop among students communication and analytical skills.
- To provide an environment that facilitates all-round development of the student personality.
- Effective decision makers in business and commerce.

COURSE NAME : CONSUMER BEHAVIOUR (MC- 351)
CLASS - MASTER IN COMMERCE SEMESTER – III

Objectives:

The course objective is to introduce students to consumers, consumer behavior in the market place and analyze marketing strategies. The principal factors influencing consumer behavior are discussed and the buying decision process analyzed.

Course outcomes:

After the completion of the topics, Students will be able to

- Be able to identify the dynamics of consumer behavior.
- Understand the various factors influencing consumer decision process.
- Know about the models of consumer behavior and their practical application.
- Recognise the social and ethical implications of marketing actions on consumer behaviour .
- Analyse the dynamics of motivating consumers .
- To understand the effect of diffusion of innovation in the consumer adoption process .
- Appraise models of Consumer Behaviour .
- Determine the relevance of theories to practical marketing situations.
- Understand the importance of consumer related reference groups.
- Observe ,interpret and demonstrate consumer behaviour in action .
- Develop the ability to apply the knowledge in practical situations.

COURSE NAME : RETAIL MANAGEMENT (MC- 352)
CLASS - MASTER IN COMMERCE SEMESTER – III

Objectives:

The basic objective of this paper is to make the students aware of the relevant aspects of Retail Management. Moreover, this subject helps to understand the types of retailers, store design, location, category management, merchandise planning. No doubt importance of Retail management is growing in our economy.

Course outcomes:

After the completion of the topics, Students will be able to

- Know the various aspects of Retail Management;
- Understand the various types of retailers, visual merchandising.
- Familiarize oneself with the present scenario of the Retail Management.
- Understand key issues relating to Retail Management and Franchising.
- Know the details of Retail Management;
- To know the various types of retailers, visual merchandising
- Describe methods of merchandise procurement;
- Familiarize oneself with Retail merchandising in India;
- Understand key issues relating to category management and its process.
- Understanding benefits and applications of Franchising.

COURSE NAME : INTERNATIONAL ACCOUNTING (MC- 401)
CLASS - MASTER IN COMMERCE SEMESTER – IV

Objectives:

The course objective is to equip the students with the necessary theoretical and practical know how in International Accounting. As the volume of international financial operations and cross-border investments continues to surge, an urgent need is felt for a common language of business in the financial statements of corporations so that the concept can be used in analysing business. International Accounting is important and its scope is large. No doubt importance of International Accounting is immeasurable in the international business sector.

Course outcomes:

After the completion of the topics, Students will be able to

- know the various aspects from international prospective
- understand the analysis of multinational companies
- familiarize oneself with the techniques used in International Accounting.
- Know the accounting at the international level, Identify the need for international accounting, Describe the various accounting problems at the international level , Know the significance of international accounting
- Develop a frame of reference through which to identify, evaluate, and solve problems pertaining to international financial with or without complete information.
- Understand the meaning of international accounting, Know about various problems corporations are facing
- Understand the need for international accounting , Point out the significance of international accounting
- Describe the problems of financial analysts and decision makers , Spell out the factors influencing investment decisions
- Describe the accounting of various issues at the international level, build ability to write and communicate in a way that showcases expertise.
- Have strong financial awareness plus the essential skills to function as effective managers, both within the financial sector and across a range of multinational organisations.
- Develop a multidisciplinary knowledge base of finance, management and economics to aid with problem solving and decision making skills to support business management.
- Develop an in depth understanding of topics related to international business strategies, global business and financial systems, cross-culture management, corporate finance and investment management

COURSE NAME :E-COMMERCE (MC- 402)

CLASS - MASTER IN COMMERCE

SEMESTER – IV

Objectives:

The objectives of the course are to introduce the concept of electronic commerce, and to understand how electronic commerce is affecting business enterprises, governments, consumers and people in general. In addition, this course will help in:

- Acquaint students with a fundamental understanding of the environment and strategies in the New Economy.
- Understanding the traditional and new communication/ marketing approaches that create competitive advantage in the New Economy

Course outcomes:

After the completion of the topics, Students will be able to

- Realize the problems involved in designing and building e-commerce systems;
- Understand the need to design E-commerce systems;

knowledge, capability, and skills necessary for making sound financial decisions for a multinational firm.

Course outcomes:

After the completion of the topics, Students will be able to

- know the Steps involved in internationalization process
- the meaning and scope of international monetary system;
- exchange rate arrangement;
- spot exchange market and exchange rate;
- Know the meaning of reciprocal and cross rate;
- Understand forward exchange market and forward rate;
- Calculate arbitrage in spot as well as forward market.
- Demonstrate the understanding of international financial theory and applications pertaining to, e.g., exchange rate determinants, foreign exchange exposure, foreign direct investment, interest rate parity, and the balance of payment.
- Develop a frame of reference through which to identify, evaluate, and solve problems pertaining to international financial with or without complete information.
- build ability to write and communicate in a way that showcases expertise.
- have strong financial awareness plus the essential skills to function as effective managers, both within the financial sector and across a range of multinational organisations.
- develop a multidisciplinary knowledge base of finance, management and economics to aid with problem solving and decision making skills to support business management.
- develop an in depth understanding of topics related to international business strategies, global business and financial systems, cross-culture management, corporate finance and investment management

COURSE NAME :FINANCIAL MARKETS AND FINANCIAL SERVICES (MC- 412)
CLASS - MASTER IN COMMERCE SEMESTER – IV

Objectives:

The objective of this subject is to give the student a broad introduction to the operations, mechanics and structure of the Indian Financial System. Financial institutions, markets and instruments are emphasized the Reserve Bank of India and monetary policy are also given special attention because of their importance. When discussing monetary policy, we discuss not only its impact on the economy, but also its impact on the operation of financial institutions.

Course outcomes:

After the completion of the topics, Students will be able to

- know the financial system
- understand the various market instruments
- Familiarize with financial services.
- Knowledge about monetary policy.
- know the financial system
- understand the various market instruments
- Familiarize with financial services.
- Knowledge about monetary policy.
- Understand the meaning of financial system
- Know about development banks
- Understand the various financial services
- Point out the significance of monetary policy
- Describe the CCIL
- Understand about money market and capital market

COURSE NAME :CORPORATE TAX LAW AND PLANNING (MC- 413)
CLASS - MASTER IN COMMERCE SEMESTER – IV

Objectives:

This Course aims at acquainting students with planning and management of corporate tax. There is always friction between the collector and the payer of tax. In such a situation, it is important that the compliance regarding tax payment is followed and used properly so that friction is minimum. One of the most important objectives is channelization of taxable income to various investment plans. It also aims at acquainting students with the various ways of saving the maximum amount from payable tax amount by using a proper arrangement of an enterprise working as per the required laws.

Course outcomes:

After the completion of the topics, Students will be able to

- know about the various tax laws
- understand the various aspects of corporate tax planning and management
- familiarize oneself with the techniques of tax planning
- understand about tax planning and financial management decisions
- understand about tax planning and management decisions
- know about how to avoid double taxation

- know about the taxability of dividend from company and investor point of view
- demonstrate the understanding of corporate tax planning pertaining to, e.g., calculation and planning of corporate tax, tax deductions, collection at source and tax planning for new business with respect to location, form and type of business.
- develop a framework of reference through which they will identify, evaluate and solve problems relating to corporate tax and its planning.
- build an ability with respect to calculations of corporate tax and planning in a way that showcases expertise.
- have a strong tax planning awareness which is prerequisite to function as an effective tax planner.

COURSE NAME :GOODS & SERVICES TAX (GST) (MC- 421)
CLASS - MASTER IN COMMERCE SEMESTER – IV

Objectives:

Goods & Services Tax (GST) is a comprehensive destination based indirect tax levied on goods as well as services at the national level. Its main objective is to consolidate multiple indirect taxes levies into a single tax thus subsuming number of indirect tax levies, overcoming the limitations of previous indirect tax structure, and creating efficiencies in tax administration. The essence of GST is in removing the cascading effects i.e., tax on tax of both Central and State taxes by allowing setting-off of taxes throughout the value chain, right from the original producer and service provider's level up to the consumer level. The government is trying very hard to implement GST successfully for the benefit of more than a billion people.

Course outcomes:

After the completion of the topics, Students will be able to

- Know the various taxes included in GST
- Understand the concept of GST
- Registration procedure
- Familiar with how to calculate and pay taxes.
- Understand how to avail input tax credit;
- Reverse charged
- Know the taxes subsumed in GST
- How to claim Input Tax credit
- How to registered under GST
- Identify the different sections, sub-sections of GST
- Describe the various concepts, idea, and rules of GST
- Know the significance of GST
- Understand the meaning of Goods and services tax

- Know about GST council
- Understand the Constitutional aspects
- Understand Registration procedure
- Claiming input tax credit
- Point out the significance of Input tax credit
- Describe the Exemptions from GST
- Describe the various returns to be filled by assesses
- Computation of GST liability and payment, TDS, TCS and Reverse charge

**COURSE NAME :ENTREPRENEURSHIP DEVELOPMENT AND PROJECT
MANAGEMENT (MC- 422)
CLASS - MASTER IN COMMERCE SEMESTER – IV**

Objectives:

Students would be made to understand the history of entrepreneurship development. They would also be exposed to the concept, functions and theories of entrepreneurship development. Students should also be made to understand the internal and external environment in which an entrepreneur functions. Student would also manage the scope, cost, timing and quality of the project, at all times focused on project success as defined by project stakeholders.

Course outcomes:

After the completion of the topics, Students will be able to

- Explain the purpose of entrepreneurship development in tourism, and their relationship with the environment
- Identify and evaluate concepts and scope of entrepreneurship development and management, entrepreneurship development activities.
- Understand The Nature Of entrepreneurship development
- Identify And Describe The; characteristics of entrepreneurship development
- Understand women entrepreneurship
- Manage the scope, cost, timing, and quality of the project, at all times focused on project success as defined by project stakeholders.
- Identify project goals, constraints, deliverables, performance criteria, control needs, and resource requirements in consultation with stakeholders.
- Implement project management knowledge, processes, lifecycle and the embodied concepts, tools and techniques in order to achieve project success.
- Adapt projects in response to issues that arise internally and externally.
- Interact with team and stakeholders in a professional manner, respecting differences, to ensure a collaborative project environment.
- Utilize technology tools for communication, collaboration, information management, and decision support.

**COURSE NAME :BUSINESS ETHICS & ENVIRONMENT
(MC- 423)**

MANAGEMENT

CLASS - MASTER IN COMMERCE

SEMESTER – IV

Objectives:

Business ethics is a subject that deals with beliefs, morals and values. The more one reads about business ethics, the more absorbing does it become. From an application point of view also, the subject “Business Ethics” is most important among management oriented disciplines. The second part of the subject is environment management. Environment science is a multi-disciplinary subject; it not only provides student’s understanding of Earth’s living & physical environment but also the process that operate within the environment and the nature and extenuation of human impact on them.

Course outcomes:

After the completion of the topics, Students will be able to

- know the Business ethics in detail with Indian perspective .
- understand the trans cultural human values and management education and need for values in global change.
- understand problems relating to stress in corporate management through TQM.
- Eco System concepts, Basic concepts and their application in business industry, ecology and recycling industry.
- know the Business ethics in detail with Indian perspective .
- understand the trans cultural human values and management education and need for values in global change.
- understand problems relating to stress in corporate management through TQM.
- Eco System concepts, Basic concepts and their application in business industry, ecology and recycling industry.
- About the business ethics in Indian perspective
- Know about trans cultural values in management education
- Holistic approach for managers in decision making, secular vs spiritual values of management and personal growth.
- Save the environment

**COURSE NAME :ADVERTISING AND SALES MANAGEMENT (MC- 451)
CLASS - MASTER IN COMMERCE SEMESTER – IV**

Objectives:

To provide the knowledge about concepts and practices of advertising and sales management. The study of this subject prepares the students to gain an in-depth knowledge of basics of advertising and sales management. The objective of the subject is to acquaint the learners to have understanding of core issues involved in Advertising and sales Management.

Course outcomes:

After the completion of the topics, Students will be able to

- Basic concepts of Advertising and Sales Management.
- How advertisers respond to new challenges.
- What changes are taking place in the field of Advertisement.
- What are the intricacies of sales management.
- How to manage and motivate the sales force.
- Have an insight in to the creative world of Advertising and Sales management.
- Develop creative and persuasive skills.
- Students will get broad education in different functional areas of advertising and sales management.
- Subject develops unique set of career skills which will bring creativity leading to innovation.
- Students will learn about the dynamics of Advertising objectives and creative side of advertising.
- Discussions and presentations will enhance the creative and communication skills of students.
- To develop an awareness of advertising problems faced by organizations.
- Enhance their ability to use own initiative and think creatively.
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COURSE NAME : BRAND AND DISTRIBUTION MANAGEMENT (MC- 452)
CLASS - MASTER IN COMMERCE SEMESTER – IV

Objectives:

Is to give the students an overview about the objectives ,functions ,scope of Brand and Retail management including brand equity ,brand positioning ,brand personality and strategies to be applied in managing a brand ,various aspects of retail management in context to its role as a marketing tool .. The course is designed to help students understand the importance of optimization of branding and distribution planning to ensure success

Course outcomes:

After the completion of the topics, Students will be able to

- Learn the concepts of brand and retail management

- understand how an organization implements branding and retailing strategies to get a stronghold in the market..
- develop the ability to critically think and interpret performance in the brand /distribution areas in marketing .
- to enhance marketing performance by understanding the use of effective strategies in these areas
- How to build ,measure and manage brand equity .
- Know the art of handling customer service as a part of retailing strategy .
- Learn analytical skills and enhance effectiveness of branding and retailing .

COURSE NAME :SERVICES MARKETING (MC- 453)
CLASS - MASTER IN COMMERCE SEMESTER – IV

Objectives:

The course objective is to equip the students with the necessary theoretical and practical know how in Service marketing so that the concept can be used in analyzing market for services. Moreover, the concepts on integrated gap models of service models of service quality can be used in judging whether to improve quality of service. Service marketing is important mainly because it helps you make decisions towards improvement of services and maximum achievement of customer expectation. No doubt importance of Service Marketing is increasing every day in modern era.

Course outcomes:

After the completion of the topics, Students will be able to

- know the various types of services
- understand the expectations and perceptions of customers
- make them familiar with the service models and organizing change management
- Know the service recovery
- Identify the different types of services
- Understand customer expectations and perceptions through marketing research
- Know the strategies for influencing Customer expectations
- Understand the challenges of service design
- Know about service redesign
- Understand the stages in new service development
- Describe the types of service capes
- Build ability to explore and communicate in a way that showcases expertise.
- Describe the effects of services