

Programme Matrix: Master of Commerce [2019 Batch]



Kristu Jayanti College

AUTONOMOUS Bengaluru

Reaccredited 'A' Grade by NAAC | Affiliated to Bengaluru North University

FACULTY OF COMMERCE & MANAGEMENT

M.Com.

Programme Educational Objectives

PEO1: To impart advanced knowledge and research skills in Commerce discipline.

PEO2: To mould students to be competent business professionals and entrepreneurs.

PEO3: To inculcate ethical corporate practices and social consciousness.

Programme Outcome

After the successful completion of the two year M.Com. Programme, the graduate will be able to:

PO1: Demonstrate professional skills for global employability and lifelong learning.

Programme Specific Outcomes

After the successful completion of the two year M.Com Programme, the graduate will be able to:

PSO1: Apply relevant knowledge and financial tools in manufacturing and service operations of the nation and region.

PSO2: Demonstrate technical and decision making skills in the areas of national taxation, global accounting, finance and banking.

PSO3: Formulate organizational decisions through applied research in commerce.

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I SEMESTER

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
DSCC	MCO204A11	Macro Economics	<ol style="list-style-type: none"> 1. Explain key macro-economic variables and their behavior in different economies. 2. Examine theoretical concepts behind various national and corporate economic policies. 3. Apply various economic concepts in international trade, finance and policy systems. 4. Discuss the importance of financial and monetary concepts at national and international level. 5. Formulate business decisions using macroeconomic analysis.
DSCC	MCO204A12	Business Accounting	<ol style="list-style-type: none"> 1. Apply the basic accounting principles, concepts and conventions and accounting theory in business organization. 2. Analyze the financial statements using accounting techniques. 3. Evaluate accounting transactions using inflation methods like CPP and CCA. 4. Describe the recent trends in accounting like human resource accounting and social accounting.
DSCC	MCO204A13	International Business	<ol style="list-style-type: none"> 1. Apply the basic concepts, models, approaches and theories of international business in today's global environment. 2. Measure significant pros and cons of globalization and roles of MNCs in the global business environment. 3. Identify forms of financing and their implications in foreign trade. 4. Assess the functional areas of business organization in international business environment. 5. Determine the functional structure of the international bodies in facilitating economic integration and EXIM trade.
DSCC	MCO204A14	Banking and Credit Risk Management	<ol style="list-style-type: none"> 1. Understand the functions of Banking System in Indian Scenario. 2. Measure the monetary control techniques in credit control of banking system. 3. Examine implication of legislations affecting the structure of the banks. 4. Appraise the credit risk involved in banking industry. 5. Discuss the Banking Technology and its implications in business.
DSCC	MCO204A15	Information System and Computers	<ol style="list-style-type: none"> 1. Explain the fundamental framework of information system and its application in organizations. 2. Apply information system solutions in business operations. 3. Compile hardware software and network service of an enterprises. 4. Develop database concepts and database management system software. 5. Create business applications of data mining and warehousing to the decision-support level of organizations.
SEC	MCO402A11	Corporate Communication	<ol style="list-style-type: none"> 1. Recall communication theories and assess their relationship to Corporate Communication practices. 2. Analyze the importance of communication functions including media, community, employee, government, customer and investor relations. 3. Utilize applications of Social Media platforms in business communications. 4. Assess the relevance of listening skills in effective communication. 5. Measure the value and efficacy of interpersonal communication skills in various business operations.

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II SEMESTER

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
DSCC	MCO204A21	Advanced Financial Management	<ol style="list-style-type: none"> 1. Demonstrate the functions of finance and capital structure theories. 2. Assess the concept of risk in capital budgeting decisions. 3. Evaluate the dividend policy for corporate dividend decision. 4. Design corporate restructuring under merger and acquisition.
DSCC	MCO204A22	Human Resource Management	<ol style="list-style-type: none"> 1. Develop an understanding of the concept of human resource management and its relevance in organizations. 2. Relate the principles and practices to staffing, job analysis, training, recruitment and selection, performance appraisal, compensation, and compliance with human resource requirements. 3. Elaborate the areas of concern in employee welfare, health, safety, and industrial relations. 4. Discuss the need for HR evaluation and ethical issues in HRM functions. 5. Explain broad range of issues and challenges faced by MNCs in their IHRM activities.
DSCC	MCO204A23	Research Methodology	<ol style="list-style-type: none"> 1. Apply the basic concepts, principles and techniques of scientific methodology in business research. 2. Formulate research schema for business research and identify the application of measurement and scaling techniques in business research. 3. Build analytical skills to apply various statistical tools for testing, analyzing and interpreting the survey data. 4. Select appropriate parametric and non-parametric tests for testing the research hypotheses and analyzing the sample data. 5. Compile the art of drafting and writing the research report.
DSCC	MCO204A24	Operations Research	<ol style="list-style-type: none"> 1. Formulate linear programming model in real world business situation. 2. Develop analytical skills required for solving transportation and assignment problems. 3. Evaluate planning and scheduling the projects by using CPM and pert techniques. 4. Choose the best course of action from available by applying game theory and sequencing models. 5. Apply and extend inventory and queuing models to analyze real world systems.
DSCC	MCO204A25	Business Marketing	<ol style="list-style-type: none"> 1. Define the nuances of retail, rural and industrial marketing environment. 2. Identify the processes involved in retail merchandise management and relate them to existing retail business establishments. 3. Examine the factors influencing buying behaviors and decision-making patterns of the consumers. 4. Discuss the strategies, practices, and techniques for outreaching the consumers.
SEC	MCO402A21	Business Legal System	<ol style="list-style-type: none"> 1. Discuss the substantive and procedural laws relating to business in India. 2. Compile the legal environment related to corporate, securities market and consumers. 3. Examine legal framework of securities market and its provisions. 4. Appraise the awareness on laws related to environment and intellectual property.
NCCC	MEX5A2A01	Extension Activity	<ol style="list-style-type: none"> 1. To adapt according to different situational environment
NCCC	MOL502A01	Online Course	<ol style="list-style-type: none"> 1. To acquire discretionary knowledge over core values

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III SEMESTER

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
DSCC	MCO204A31	Financial Markets and Institutions	<ol style="list-style-type: none"> 1. Explain the framework of Indian financial system and functioning of money markets. 2. Summarize the functioning and characteristics of primary and secondary market. 3. Discuss the procedures for listing of securities and operative Demat accounts. 4. Examine the functioning of secondary markets including stock exchanges. 5. Evaluate the role and the benefits of financial institutions at domestic as well as at global level.
DSCC	MCO204A32	Direct Taxation	<ol style="list-style-type: none"> 1. Explain the basic principles underlying the Income Tax Act and apply to compute the taxable income of an assessed. 2. Determine Heads of Income and Computation of Total Income under various heads. 3. Apply critical thinking and problem-solving skills to resolve income tax problems. 4. Discuss the procedure of assessment of firms and individuals and filing tax returns.
DSEC	MCOA04A31	Strategic Cost Management	<ol style="list-style-type: none"> 1. Evaluate the contexts in which management accounting operates within an organization and its link to the external environment. 2. Compile management accounting techniques to draw reasoned conclusions. 3. Summarize the different costs and pricing strategies for decision making purposes. 4. Compute total cost using activity based costing and compare it with traditional costing method.
DSEC	MCOA04A32	Advanced Business Accounting	<ol style="list-style-type: none"> 1. Demonstrate accounting practice for Public Utility Company With Reference To Electricity Companies. 2. Develop abilities to translate and account for hotel transactions. 3. Summarize concepts and procedures underlying the measurement and reporting of financial information pertaining to banking companies. 4. Recognize and formulate the procedure in finalizing accounts for voyage business, packages and containers. 5. Elaborate the nature of accounting for intangibles and interpreting EVA.
DSEC	MCOA04A33	Direct Tax Planning	<ol style="list-style-type: none"> 1. Assess companies for their taxable incomes Illustrate tax implications for business decisions. 2. Estimate impact of taxation on trade off of financial decisions. 3. Demonstrate the tax planning through exports and imports. 4. Discuss the concepts and procedures related to corporate tax planning.
DSEC	MCOB04A31	Strategic Financial Management	<ol style="list-style-type: none"> 1. Explain basic financial nuances related to corporate decision. 2. Appraise the various approaches to corporate valuation. 3. Categorize value metrics under strategic financial management. 4. Evaluate corporate restructuring under merger and acquisition. 5. Develop proper risk management process through financial derivatives.
DSEC	MCOB04A32	Financial Services and Investment Banking	<ol style="list-style-type: none"> 1. Explain the origin, growth and constraints in investment banking in India. 2. Identify role of investment banker in issue management. 3. Recommend optimum service portfolio to an investment banker. 4. Develop a framework of financial services in capital market. 5. Adapt the suitable rating methodology for debt instruments.

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DSEC	MCOB04A33	Security Analysis and Portfolio Management	<ol style="list-style-type: none">1. Find a plethora of investment avenues available for investors and choose appropriate avenues for investment.2. Apply valuation concepts and models for equities and bonds.3. Identify fundamental factors and technical indicators for determine value and price patterns of the stocks.4. Construct optimum portfolio by applying portfolio theories and models.5. Design best portfolios by developing appropriate portfolio strategies and portfolio evaluation.
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Elective Groups [Any ONE to be opted]

Course Type	Course Code	Course Title	Course Outcomes
ELECTIVE GROUP I: ACCOUNTING AND TAXATION			
DSEC	MCOA04A31	Strategic Cost Management	<ol style="list-style-type: none"> 1. Evaluate the contexts in which management accounting operates within an organization and its link to the external environment. 2. Compile management accounting techniques to draw reasoned conclusions. 3. Summarize the different costs and pricing strategies for decision making purposes. 4. Compute total cost using activity based costing and compare it with traditional costing method.
DSEC	MCOA04A32	Advanced Business Accounting	<ol style="list-style-type: none"> 1. Demonstrate accounting practice for Public Utility Company With Reference To Electricity Companies. 2. Develop abilities to translate and account for hotel transactions. 3. Summarize concepts and procedures underlying the measurement and reporting of financial information pertaining to banking companies. 4. Recognize and formulate the procedure in finalizing accounts for voyage business, packages and containers. 5. Elaborate the nature of accounting for intangibles and interpreting EVA.
DSEC	MCOA04A33	Direct Tax Planning	<ol style="list-style-type: none"> 1. Assess companies for their taxable incomes Illustrate tax implications for business decisions. 2. Estimate impact of taxation on trade off of financial decisions. 3. Demonstrate the tax planning through exports and imports. 4. Discuss the concepts and procedures related to corporate tax planning.

Course Type	Course Code	Course Title	Course Outcomes
ELECTIVE GROUP II: FINANCE			
DSEC	MCOB04A31	Strategic Financial Management	<ol style="list-style-type: none"> 1. Explain basic financial nuances related to corporate decision. 2. Appraise the various approaches to corporate valuation. 3. Categorize value metrics under strategic financial management. 4. Evaluate corporate restructuring under merger and acquisition. 5. Develop proper risk management process through financial derivatives.
DSEC	MCOB04A32	Financial Services and Investment Banking	<ol style="list-style-type: none"> 1. Explain the origin, growth and constraints in investment banking in India. 2. Identify role of investment banker in issue management. 3. Recommend optimum service portfolio to an investment banker. 4. Develop a framework of financial services in capital market. 5. Adapt the suitable rating methodology for debt instruments.
DSEC	MCOB04A33	Security Analysis and Portfolio Management	<ol style="list-style-type: none"> 1. Find a plethora of investment avenues available for investors and choose appropriate avenues for investment. 2. Apply valuation concepts and models for equities and bonds. 3. Identify fundamental factors and technical indicators for determine value and price patterns of the stocks. 4. Construct optimum portfolio by applying portfolio theories and models. 5. Design best portfolios by developing appropriate portfolio strategies and portfolio evaluation.

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IV SEMESTER

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
DSCC	MCO204A41	Business Ethics and Corporate Governance	<ol style="list-style-type: none"> 1. Define the underlying concepts of Corporate Governance, business ethics and CSR which are relevant to the contemporary business environment. 2. Develop ethical and responsible practices for corporate entities. 3. Inspect the ethical aspects in Human resource and Information technology management.
DSCC	MCO204A42	Business Environment and Strategic Management	<ol style="list-style-type: none"> 1. Illustrate with the nature of business environment and its components. 2. Identify the conceptual framework of policy environment and its implications in international business. 3. Formulate the strategic decisions that organizations make while framing strategic planning. 4. Analyze the challenges faced by managers in implementing and evaluating strategies based on the nature of business, industry, and cultural differences.
DSEP	MCO2P4A41	Project Report and Viva Voce	<ol style="list-style-type: none"> 1. Analyze the quantitative data relating to accounting, finance and taxation. 2. Undertake research in the area of accounting, finance and taxation. 3. Utilize their knowledge to solve real time business problems.
DSEC	MCOA04A41	Goods and Services Tax	<ol style="list-style-type: none"> 1. Apply GST rules in taking managerial decisions in tax related matters. 2. Assess GST using the concepts of time, place, and value of supply. 3. Estimate input tax credit by using different provisions of the act. 4. Outline the provisions concerned with payment of tax, interest, TDS, Refund and Returns. 5. Appraise the offenses and penalty governed by GST Law of India.
DSEC	MCOA04A42	Advanced Management Accounting	<ol style="list-style-type: none"> 1. Illustrate management accounting concepts in a case-based, collaborative setting, communicating the results effectively. 2. Evaluate the best type of financial responsibility-center, based on desired levels of control. 3. Interpret budgets and financial statements to determine optimal performance metrics. 4. Discuss the applications of learning curve and the scope of cost audit schemes.
DSEC	MCOA04A43	Corporate Reporting and Ind AS	<ol style="list-style-type: none"> 1. Apply the international accounting standards and Indian accounting standards in the preparation of financial statements of a company. 2. Illustrate the new accounting standards and treatment for reporting the financial performance of business combinations. 3. Compile the consolidated financial statements and income statements of a group and its subsidiaries. 4. Discuss the new accounting treatment for industry based standards.
DSEC	MCOB04A41	Commodity Markets	<ol style="list-style-type: none"> 1. Explain the functional structure of commodity markets. 2. Outline the major roles of national and international commodity exchanges. 3. Identify the structure and components of commodity derivatives markets. 4. Examine the role of warehouses and warehouse receipts in commodity markets.
DSEC	MCOB04A42	Insurance and Risk Management	<ol style="list-style-type: none"> 1. Demonstrate the use of insurance contracts used for corporate risks. 2. Illustrate the legal provisions relating to insurance that necessitates for businesses. 3. Assess life-insurance and non-life insurance schemes for individual and corporate. 4. Justify about IRDA regulation relating to claim settlement.

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DSEC	MCOB04A43	International Financial Management	<ol style="list-style-type: none"> 1. Demonstrate the basic understanding of financial nuances in international business environment assess the foreign exchange rate by applying international parity relationship theories and identify derivatives to diversify the risk in foreign exchange market. 2. Apply the methods of foreign exchange exposure to hedge the risk in the international financial environment. 3. Elaborate cost of capital, capital structure, capital budgeting, cash management and taxation in the financial management of MNCs. 4. Determine the roles and functions of international financial institutions and markets.
NCCC	MRP5R2A01	Research Paper Presentation/ Publication	<ol style="list-style-type: none"> 1. Enable the students to write research papers. 2. Enable the students to publish in famous journals. 3. Enrich the research skills of the students. 4. To conduct a research on economic issues. 5. Improves the analytical skills of the students.
NCCC	MTA5A2A01	Teaching Assignment	<ol style="list-style-type: none"> 1. Utilize the opportunity to improve their teaching abilities 2. Apply their experience in personal and professional development.

Elective Groups [Any ONE to be opted]

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ELECTIVE GROUP I: ACCOUNTING AND TAXATION			
DSEC	MCOA04A41	Goods and Services Tax	<ol style="list-style-type: none"> 1. Apply GST rules in taking managerial decisions in tax related matters. 2. Assess GST using the concepts of time, place, and value of supply. 3. Estimate input tax credit by using different provisions of the act. 4. Outline the provisions concerned with payment of tax, interest, TDS, Refund and Returns. 5. Appraise the offenses and penalty governed by GST Law of India.
DSEC	MCOA04A42	Advanced Management Accounting	<ol style="list-style-type: none"> 1. Illustrate management accounting concepts in a case-based, collaborative setting, communicating the results effectively. 2. Evaluate the best type of financial responsibility-center, based on desired levels of control. 3. Interpret budgets and financial statements to determine optimal performance metrics. 4. Discuss the applications of learning curve and the scope of cost audit schemes.
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DSEC	MCOB04A41	Commodity Markets	<ol style="list-style-type: none"> 1. Explain the functional structure of commodity markets. 2. Outline the major roles of national and international commodity exchanges. 3. Identify the structure and components of commodity derivatives markets. 4. Examine the role of warehouses and warehouse receipts in commodity markets.
DSEC	MCOB04A42	Insurance and Risk Management	<ol style="list-style-type: none"> 1. Demonstrate the use of insurance contracts used for corporate risks. 2. Illustrate the legal provisions relating to insurance that necessitates for businesses. 3. Assess life-insurance and non-life insurance schemes for individual and corporate. 4. Justify about IRDA regulation relating to claim settlement.
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