



**Sarvajanik Education Society**  
**Sir K. P. College of Commerce, Surat**



**Vision:**

The vision of our Institution envisages :

- Transforming lives through learning
- Nurturing an environment of intellectual excellence, inculcate values, identify talents and above all make good human beings

**Mission:**

- To foster a positive, supportive and safe learning environment that values pursuit of knowledge.
- To empower students with knowledge and skills and make them successful learners and responsible citizens

**Objectives:**

- To establish a link between theoretical knowledge and its practical use.
- To help, guide and prepare our students for facing practical problems.

# Programme Outcomes

## B.Com

- Students can get thorough knowledge of finance and commerce.
- After completion of graduation, the students can get skills regarding various aspects of accounting, statistics and banking.
- The knowledge of different specialisations in accounting, statistics and banking with the practical exposure will help students to acquire job.

## M.Com

- To increase the capability of the students to make decisions at personal and professional level.
- Students will be able to conduct research in the fields of finance and commerce.
- Acquire subject matter expertise in management, finance, financial instruments and markets.

## **Program Specific Outcomes**

### **(1) B.COM (Accountancy)**

- Students will gain subject skills within various disciplines of finance, auditing and taxation, accounting and management.
- Students will gain the knowledge of subjects like Economics, Statistics, Business Administration, Banking and Communication skills.
- Students can also get the practical skills to work as accountant, audit assistant, tax consultant as well as other financial supporting services.

### **(2) B.COM (Statistics)**

- To apply the knowledge of statistics in different fields in real life situations.
- To provide an understanding for the commerce students on statistical concepts to include measurements of location and dispersion, probability, probability distributions, sampling, estimation, hypothesis testing, matrices, regression and correlation analysis and business / economic forecasting.
- To develop the students' ability to use mathematics and statistics to solve business problems.
- Students will gain the knowledge of subjects like Economics, Accountancy, Business Administration, Banking and Communication skills

### **(3) B.Com (Banking)**

- To get an insight of Indian Banking system from the perspective of its role in the process of economic development of nation.
- To know about Indian Money Market and Indian Currency system.
- Students will gain the knowledge of subjects like Economics, Accountancy, Business Administration, Statistics and Communication skills

### **(4) B.Com (Honors)**

- Students will gain the knowledge of subjects like Accounting, Business Communication, Human resource management, Economics, Business Regulatory framework, Mathematics and Statistics and Company Law.

- Impart practical training through summer internship programme.
- To enable students to learn the skills and techniques for conducting research through the application of statistical tools and techniques.
- To develop an effective communication skills through Project assignment and presentation system.

**(5) M.Com (Accountancy)**

- To acquaint the students with the knowledge of financial reporting of Insurance Companies, Electricity Companies, Banking Companies.
- To give the idea about the financial security market, Ratio Analysis of Companies and Banks, Costing related concepts.
- To enable the students gain an insight of the recent trends in accountancy like Income Tax Act, 1961 and Goods and Service Tax, 2017.

**(6) M.Com (Statistics)**

- To apply the mathematical and statistical skills necessary for identifying, formulating and analysing range of problems in economics, accounting, management and finance.

**(7) M.Com (Honors)**

- Students will gain the knowledge of subjects Corporate Legal Framework, Corporate Tax Planning and Management, Strategic Management, Advertising and Sales Management, Marketing Research and International Marketing.
- To comprehend applicability of marketing principles to situation in global business world.
- To develop critical thinking skills in understanding managerial issues and problems related to global economy and international business.

# **Course Outcomes**

## **B.Com- Sem.- I and II**

### **(1) Financial accounting: Paper I and II**

- To impart basic accounting knowledge as applicable to business.
- To acquaint the students with accounting for conversion of partnership firm into Limited Company.
- To enable the students grasp the knowledge of Accounting Standards and Ind As.
- To prepare the accounts relating to Consignment, Joint Venture and Hire Purchase.

### **(2) Financial Management**

- To help the students understand the basic conceptual framework, policies and some aspects of financial management.
- To develop the analytical and decision making abilities of the students through illustrations.

**OR**

### **(3) Elements of Banking and Insurance**

- To impart the students the elementary knowledge of concepts, definitions, procedures and principles in Banking and Insurance.
- To acquaint the students with the functionalities of various commercial, scheduled and non-scheduled Banks, Co-operative Banks and knowledge of Instruments and remittances in banking sector.
- To impart conceptual knowledge of principles, functions and various aspects related to different types of Insurance – Life Insurance, Marine Insurance and Fire Insurance.

**OR**

### **(4) Salesmanship and Publicity**

- To impart the conceptual knowledge about Salesmanship, various aspects of sales management and understand the selling process and advertising, advertising media and publicity.
- To create an awareness of Social responsibility of advertising.

- To enable the students to learn the application of theoretical knowledge of Advertisement.

#### **(5) Business Administration**

- To impart the students elementary knowledge, concepts, procedures and principles of business administration, motivation and communication.
- To educate students about role of start-ups in entrepreneurship development
- To impart the knowledge of concepts of E-Commerce and event management.
- To develop the analytical and decision making abilities of the students through case studies

#### **(6) Written and Spoken Communication Skills**

- To enable the students quick transmission of business communication through E-Mails.
- To enable the students to communicate in various situations through dialogue writing.
- To acquaint the students with narrative skills.
- To get exposure of literature through short stories, essays, poems.

#### **(7) Business Economics**

- To acquaint the students with the problems relating to business economics such as Demand Analysis and Cost Analysis
- To acquaint the students with Revenue concept , production function and Break even analysis
- To help students learn about Price and Output determination in various markets and factor pricing.

#### **(8) Statistics for Business**

- To make students use Differential Calculus to solve optimization problems.
- To help students assess what kind of associations among attributes are likely to occur; and learn different methods of measures of association.
- To determine the outcomes and probabilities for experiments.

- Use the definition to calculate a definite integral as a limit of approximating sums.
- To understand the concepts of a random variable and a probability distribution.
- Be able to compute probabilities using a normal probability distribution.

**(9) Mathematics for Statistics**

- To identify the common ratio of a geometric sequence, find a formula for the general term of a geometric sequence.
- To understand the concepts of a random variable and a probability distribution.
- To be able to calculate the mean and variance of a linear function of a discrete random variable.
- To learn how to use a moment-generating function to find the mean and variance of a random variable.

## **B.Com Sem. III and IV**

### **(1) Business Administration**

- To impart the students conceptual and procedural knowledge in functional areas of management like HRM & E-HRM and labour management.
- To educate the students on certain concepts relating to marketing & marketing environment.
- To develop the analytical and decision making abilities of the students through case studies.

### **(2) Banking (Paper II and IV)**

- To enable students to understand about the employability of bank's funds, advances, creation of charges and guarantees, advances to priority sectors.
- To get an understanding about the analysis of financial statements.
- To know about the various procedural requirements of forms for banking.

### **(3) Banking (Paper I and III)**

- To understand in detail about different terminologies such as Banker, Customer and their inter-relationship.
- To get an understanding about Negotiable instruments, electronic banking and information technology in banks and Payment Bank.
- To help the students acquire the knowledge about payment of customers cheque and collection of customer's cheque.
- To get an insight into the methods of Loans and advances, creating charge over securities.

### **(4) Macro Economics**

- To learn the several aspects of Macro Economics such as various theories of Demand and Supply of money, Inflation, International financial institutions, Employment and Income determination, Public Finance, International Trade

### **(5)Accountancy and Taxation Paper III and IV**

- To acquaint the students with certain aspects of Accountancy like Valuation of Goodwill and Shares.
- To enable the students to know the basics of Income Tax Act,1961 and it's computation
- To acquaint the students with the concepts of Goods and Service Tax Act,2017

### **(6)Advanced Accounting and Auditing-Paper II (Corporate Accounting)**

- To enable the student to develop awareness about corporate accounting in conformity with the provisions of Companies Act, 2013.
- To make the students prepare the Final Accounts as per the Schedule III of the Companies Act, 2013.
- To help the students learn about Accounting for bonus shares and Redemption of preference shares.
- To enable the students to account for Amalgamation and Absorption of Companies.

### **(7) Advanced Accounting and Auditing Paper I (Cost Accounting)**

- To expose the students to the basic concepts and the tools used in Cost accounting.
- To help the students to account for material, labor and overheads.
- To help the students in ascertainment of cost in case of Job costing, process costing, contract costing and operating costing.
- To compute the variances of material and labour.

### **(8) Written and Spoken Communication Skills**

- To enable students to write media report as well as business report.
- To acquaint students to prepare questionnaire on various social, educational and academic topics.
- To enable students to write reviews of book and film.
- To enable students to prepare a curriculum vitae in proper format and structure.

- To get the exposure of literature through short stories, essay, poem, speech etc.

**(9) Statistics (Paper III and V)**

- To be able to calculate the mean and variance of a linear function of a discrete random variable
- To understand the properties of the identity matrix
- To learn how to use a moment-generating function to find the mean and variance of a random variable.
- To determine whether there is enough statistical evidence in favour of a certain belief, or hypothesis about a parameter.
- To know and determine the number of items to be sampled from a lot to determine whether to accept or reject the lot.

**(10) Statistics (Paper IV and VI)**

- To find solutions to unconstrained optimization problems by identifying relative and global maximums and minimums of single and multivariable functions.
- To learn the concept of partial regression and partial correlation, regression plan, multiple and partial regression and correlation coefficient.

## **B.Com Sem V and VI**

### **(1) Advanced Accounting and Auditing Paper IV and VI (Management Accounting)**

- To provide the students an understanding of the application of accounting techniques of management.
- To help the students gain the knowledge about methods of financial statement analysis such as Ratios, Funds Flow and Cash Flow statement.
- To help the students to learn the Budgeting for profit planning and control.

### **(2) Advanced Accounting and Auditing Paper III and V (Principles of Auditing)**

- To impart knowledge about the principles and methods of auditing and their applications.
- To help the students to prepare Audit Programme of Trusts, Co-Operative Societies, educational institutions.
- To learn various types of Audit
- To acquaint the students with Audit Procedure.

**OR**

### **(3) Indirect Taxes Paper III and V**

- To enable the students to have an overview of GST Act in India.
- To learn the different models of GST.
- To learn about Input Tax Credit, Returns and Payment of Tax.

### **(4) Statistics Paper VII and IX**

- To learn the meaning and scope of decision theory and decision making under risk and uncertainty.
- To perform the Chi-square test, T-test, F-test, Z-test, Anova-test based on small sample.
- To determine the solution to a linear problem.
- To learn the use of the nonparametric tests.

### **(5) Statistics ( Special ) Paper VIII and X**

- To study the theory of estimation
- To analyse Business Forecasting independently along with forecasting methods.
- To give an understanding of theory of finite differences and interpolation.
- To learn the Project evaluation and review technique (PERT) and Critical Path Method (CPM)
- To analyze the Deterministic inventory model in advanced statistics

### **(6) Written and Spoken Communication Skills**

- To enable students to learn presentation techniques.
- To make students aware of interview skills for job.
- To acquaint students learn the skill of group discussion which help them in the job market during interview and selection procedures.

### **(7) Business Administration**

- To impart the students conceptual and procedural knowledge in the functional areas of management like financial management, office management, material management, production management, total quality management and tourism management.
- To create an awareness of various Corporate Social Responsibilities.
- To enable the students to understand procedure and essential documentation in exports.
- To develop the analytical and decision making abilities in the students through case studies.

### **(8) Mercantile Law**

- To impart students the basic knowledge and understanding of the various provisions of Mercantile Laws like –Intellectual Property Rights, Sale of Goods Act, 1930, Companies Act, 2013 and Negotiable Instruments Act, 1881.

### **(9) Banking (Special) Paper VI and VIII**

- To educate the students about the role of Central Bank in the Indian Economy.
- To understand the recent schemes in Indian banking industry.

- To impart the knowledge of money market, differential interest rate and Non-Performing Assets.
- To know about the International banking system by getting an insight of Central banking system in U.K.
- To get an insight into the working of International institutions such as IMF and World Bank

#### **(10) Banking Paper V and VII**

- To impart knowledge of Indian Banking system, Nationalisation, Privatisation, Schemes of Banking development
- To understand the functioning of Various Banks like RBI, SBI, EXIM Bank, NABARD
- To get an insight of the various elements relating to several financial institutions
- To understand the different aspects of Indian Money Market and Indian currency system

#### **(11) Indian Economic Problems**

- To enable the students learn the various aspects of Indian economy such as Indian Planning, Human resource development
- To get an insight knowledge of Agriculture, Industrial and Service Sectors
- To know about the Indian Tax Structure, Indian International Trade, Poverty & Unemployment, WTO.

## **M.com Sem I and II**

### **(1) Advertising and Sales Management**

- To acquaint the students with theory and practice of Advertising, various advertising media and measuring advertising effectiveness in India.
- To impart the conceptual knowledge in the field of Sales Management.
- To develop the analytical and decision making abilities in the students through case studies.

### **(2) Theory and Practice Of Management**

- To impart the students the concepts and principles of management, basic understanding of knowledge management, culture, power and some aspects related to performance appraisal and maintaining human resources and managing change and conflicts.
- To educate the students certain aspects of core competence (TQM), Globalisation, Enterprise Resource Planning (ERP), CORP, value stream management and management by self- confidence.
- To develop analytical and decision making abilities in the students through case studies.

### **(3) Economics of Growth, Development and Planning**

- To have a deep insight of Economics of Growth, Development and Planning with respect to nature and scope of Growth economics along with its classical and modern theories, various economic systems, various growth models for different set of countries and techniques of planning.

**OR**

### **(4) Public Finance and Social Welfare**

- To enhance the knowledge on aspects relating to Public Finance & Social welfare in the areas of its nature & scope, principles, public expenditure, public debt and public revenue, public budget & its types, deficit financing & fiscal policy.

**(5) Financial and Management Accounting Paper I and IV**

- To develop in students the skill to analyze the financial accounting data for managerial decisions.
- To enable the students to compute ratios of companies and banks.
- To give the idea about Fundamental Analysis of the Company (Economic Analysis, Industry Analysis and Company Analysis)

**(6) Financial and Management Accounting: Paper II and V**

- To acquaint the students with financial reporting of Insurance & Electricity companies
- To acquaint the students with the concept of Value Addition and application of Value Added Accounting
- To make the students aware about the importance of reporting to Management.

**(7) Financial & Management Accounting: Paper III and VI**

- To give a basic working knowledge of some of the provisions of Income Tax Act, 1961 and Goods and Service Tax
- To enable the students to compute the total income and tax payable by partnership firms.

**(8) Advanced Statistics Paper I and IV**

- To learn the Estimation and Different measures of closeness of an Estimation.
- To study the use of application of Univariate Distribution.
- To learn how to frame and test Hypothesis.

**(9) Advanced Statistics Paper II and V**

- To learn the Meaning and scope of demography.
- To enable students prepare Index numbers.
- To study about Life tables, Assumptions, Constructions, Fitting of logistic curve - Theory and examples.

- To understand and learn Indian official statistics

**(10) Advanced Statistics Paper III and VI**

- To study the Concept of Time series analysis with examples.
- To study various econometric Methods.

## **M.Com. Sem. – III and IV**

### **(1) Financial Management**

- To acquaint the students with principles and practices of financial management including some aspects of International financial management.
- To enable students to understand various areas of financial management.
- To develop analytical and decision making abilities in students through case studies.

### **(2) Strategic Management**

- To impart the students the conceptual and procedural knowledge in the functional areas of strategic management, environmental analysis and SWOT Analysis, strategic analysis, strategy implementation, strategy evaluation, assessing corporate capabilities and resources.
- To impart the knowledge about modes of entry in global market and global issues in strategic management.

### **(3) Organised Markets**

- To get an insight of organised markets with respect to its types, role of information technology in organised markets, regulated markets, Stock market & Stock exchanges, money market and foreign exchange market.

### **(4) Financial & Management Accounting: Paper-VII and X**

- To acquaint the students about marginal and Differential costing.
- To calculate the cost of Capital.
- To give the idea about product pricing method.
- To give the basic concept about Mechanics of Investment.

### **(5) Financial and Management Accounting: Paper- VIII and XI**

- To prepare final account of banking companies
- To learn lease accounting

- To acquaint students with export and import procedures.

**(6)Financial and Management Accounting: Paper IX and XII**

- To calculate different type of variances
- To learn accounting for Underwriting & Brokerage and divisional profit performance management techniques.
- To learn about interdivisional transfer pricing.

**(7)Advanced Statistics Paper- VII and X**

- To study linear model, Analysis of Variance, Basic Principles of design of experiment analysis of CRD and their application.
- To determine sample under sampling for proportion with illustrations in sample Survey.
- To study and analyze different type of Design of Experiment.
- To learn the Specific Sampling Design in sample survey.

**(8)Advanced Statistics Paper VIII and XI**

- To understand the theory and compute the examples of Game Theory.
- To learn the application of PERT/CPM techniques.
- To learn the Basic Terminology of The Sequencing problems.
- To enable students to study the concept of quality and statistical quality control and benefits.
- To study the data decision problem in Decision Theory

**(9)Advanced Statistics Paper –IX and XII**

- To study linear programming and its applications
- To study the different type of Inventory Models and its application
- To learn Duality in linear programming problem, concept and application
- To understand the Classification of queues, Poisson process, exponential distribution and Queuing Theory

## **B.Com. Honors Sem I and II**

### **(1) Financial Accounting**

- To impart basic accounting knowledge as applicable to business.
- To enhance the knowledge of students about various concepts, theories and principles relating to accounting.
- To prepare accounts relating to branch, partnerships, joint ventures, hire purchase, and consignment.
- To familiarize the students about the concept of accounting standards, including international accounting standards.

### **(2) Business Communication**

- To develop effective business communication skills amongst the students through basic theory knowledge.
- To enable students learn corporate communication
- To acquaint the students with Interview skills
- To ensure the learning of writing skills.

### **(3) Human Resource Management**

- To provide conceptual clarity about the origin, evolution and objectives of Human resource management which incorporates scientific selection and recruitment procedure.
- To acquaint the students with training and development procedures.
- To explain the importance of leadership, motivation and impact of morale on employees.

### **(4) Business Economics**

- To enable the students learn the concept of economy, its basic problem and price determination through factors of demand and supply.
- To acquaint the elasticity concepts of demand and revenues.

- To help students understand about the Factors of production and the production analysis along with the concept of law of diminishing return to scale.
- To make them understand the Traditional and modern approach towards the theory of cost.

#### **(5) Business Regulatory Framework**

- To acquaint the students to certain specific laws of the country, such as The Indian Contract Act, 1872 and the Sale of Goods Act, 1930.
- To educate students about various foreign exchange transactions and regulations of the Foreign Exchange Management Act, 2000.
- To provide knowledge of the Negotiable Instruments Act, 1881.
- To familiarize the students about the various provisions of the Consumer Protection Act and the grievance redressal machinery provided under it.

#### **(6) Environmental Studies**

- To acquaint the students with various types of resources, ecosystem and biodiversity.
- To make students aware about various types of environmental pollution.
- To acquaint the students with various acts related to environment.
- To orient the students about various remedial and protective strategies.

#### **(7) Mathematics and Statistics I and II**

- To acquaint the students with the knowledge of differentiation, integration and matrices and determinants.
- To make them learn compound interest and annuities.
- To help the students learn about Assignment, Linear Programming Problems.

## **B.Com. Honors Sem. III and IV**

### **(1) Fundamentals of Entrepreneurship**

- To give the students the basic introduction about entrepreneurship.
- To make the students aware about legal and funding requirements for new ventures.
- To acquaint the students with various important concepts of entrepreneurial behavior and various roles of an entrepreneur.
- To enable the students to understand the basics of Entrepreneurial Development Programme.

### **(2) Income Tax**

- To give an understanding of the various Provisions of the Income-Tax Act
- To enable the students to calculate the Income under various heads of Income
- To enable the students to calculate the Total Income and tax liability thereon.
- To provide them an understanding about the Income Tax Authorities.
- To give an understanding of the various Provisions of the Goods and Service Tax Act.

### **(3) Company Law**

- To impart basic knowledge of the provisions of the Companies Act, 2013.
- To acquaint the students about various types of companies and the procedure for starting the same, including the various documents to be obtained.
- To explain the various provisions of the Act relating to issue and forfeiture of shares, dividend, audit and corporate social responsibility.

- To impart knowledge about various provisions relating to company directors, meetings, proxies and voting, and drafting of resolutions.

#### **(4) Principles of Business Management**

- To get an understanding of the principles of management and classical and neo classical systems.
- To get detailed insight into the concept of planning, organizing and controlling.
- To learn different theories of motivation and leadership.

#### **(5) Cost Accounting Paper I and III**

- To familiarize students with basic concept of cost accounting.
- To train the students prepare accounts for Material, Labor and overheads.
- To give knowledge regarding preparation of cost sheet.
- To give understanding of costing techniques such as Job and Batch costing, Contract costing, Operating costing and Process costing.
- To develop understanding of Integral costing system, Non Integral costing system and Reconciliation of cost and financial system.

#### **(6) Corporate Accounting Paper II and IV**

- To provide knowledge regarding concepts under Companies Act 2013.
- To give knowledge regarding accounting for bonus shares and issue and redemption of preference shares.
- To impart knowledge regarding amalgamation procedure and its accounting as per AS- 14.
- To make students familiarize with procedure of preparation of Final accounts of Companies and Liquidator's statement.

#### **(7) Business Statistics**

- To enable the students learn about data collection through diagram and graphs.
- To help students learn to analyze univariate data.

- To make students learn to analyze bivariate data.
- To acquaint the students with theory of probability and their distribution.

## **B.Com Honors Sem V and VI**

### **(1) Money and Financial Systems Paper I and II**

- To impart knowledge about money; its history and evolution and present role.
- To impart knowledge about Finance system and various financial intermediaries.
- To impart knowledge about Indian Banking system and credit creation process by banks.
- To impart knowledge about RBI, development banks and various interest rates in India.
- To impart knowledge about International finance and international financial institutions.
- To use sampling theory and their techniques.
- To educate the students about the statistical quality control charts for variables and attributes.
- To test the Hypothesis for large and small sample tests.
- To take decision through elementary decision theory.

### **(2) Management Accounting**

- To understand basic concepts regarding management accounting.
- To impart the knowledge of analysis and interpretation of the financial statements with different tools.
- To educate the students about different techniques of costing and variance analysis.
- To enable students to prepare fund flow statement and cash flow statement as per AS - 3.
- To explain concepts of budget and budgetary control with different techniques of budgeting.

### **(3) Auditing**

- To impart knowledge about the meaning of audit, its objectives and types.

- To impart knowledge relating to audit procedure to be adopted by the auditor for vouching and verifications of assets and liabilities, including collecting of evidence and maintenance of working papers.
- To explain the various provisions of the Companies Act applicable to company auditor, including special provisions relating to company audit for issue of shares, debentures, declaration and payment of dividend and auditors reports.
- To explain matters relating to special audit of banks and insurance companies, investigation, including preparation of audit programs for educational institutions, trust and cooperative societies.

#### **(4) Advanced Management**

- To enable the students to understand materials management in the business.
- To give the students an in depth knowledge about production management.
- To acquaint the students with crisis, disaster and stress management.
- To orient the students about various social responsibilities and business ethics.

#### **(5) Financial Management Paper I and II**

- To impart knowledge about financial management and its objectives.
- To learn about various financial management tools like capital budgeting, cost of capital and leverage to understand and evaluate various financial options and to take decisions.
- To learn operating and financial leverage.
- To learn about various dividend policies.
- To learn about Working capital management.

#### **(6) Financial Marketing Operations Paper I and II**

- To provide an overview of the financial system, including the composition and structure of money market and capital market in India.
- To provide detailed knowledge about various players of the market such as brokers and speculators, institutional investors, market makers,

underwriters, portfolio consultants, merchant bankers, mutual funds and credit rating agencies.

- To enable understanding about the market regulator SEBI, its functions and various steps taken for investor protection.
- To provide understanding about the functions and method of trading in National Stock Exchange and Over the Counter Exchange of India.

### **(7) Principles Of Marketing**

- To understand the importance, origin, objectives and relevance of Price, Place, Product and Promotion of marketing.
- To help the students gain knowledge about consumer behavior and market segmentation.
- To know the different channels of distribution.

### **(8) International Marketing Paper II**

- To get a basic understanding about the International Marketing and its environment.
- To help the students understand the procedure of identifying and selecting the foreign market, product planning and international pricing.
- To gain an insight into the promotion of product, international distribution and export policy.

## **M.Com. Honors Sem VII and VIII**

### **(1) Financial Management**

- To impart knowledge about financial management and its objectives.
- To learn about various financial management tools like capital budgeting, cost of capital and leverage to understand and evaluate various financial options and to take decisions.
- To learn Capital structure of business and its various alternatives.
- To learn about various policies of dividend making by various models.

### **(2) Management Concepts and Organizational Behaviour**

- To help the students understand the conceptual framework of management and organisational behaviour.
- To provide understanding of different managerial functions in the organisation.
- To explain concepts such as motivation, leadership, organisation conflicts, communication and need of organisational development.

### **(3) Accounting for Management**

- To acquaint the students with the accounting concept, tools and techniques for managerial decision making.
- To impart knowledge about budgeting, standard costing, marginal costing and break-even analysis.
- To provide understanding about tools for analysis of financial statements.
- To acquaint students about contemporary issues in management accounting such as value chain analysis and target costing.

### **(4) Marketing Management**

- To provide them an understanding of concepts of marketing analysis and selection with detailed emphasis on strategic marketing planning.
- To study the product and pricing decisions and channels of distribution.
- To make them understand the necessity of advertisement, sales promotion and marketing research.

## **(5) Corporate Financial Accounting**

- To help the students gain an understanding of accounting for issue of Shares, Debentures.
- To learn accounting relating to amalgamation and absorption.
- To acquaint the students with the valuation of goodwill and shares.
- To enable the students to prepare the accounts relating to liquidation of companies.
- To gain an insight into the accounting for holding and subsidiary companies.

## **(6) Business Environment**

- To give students the basic knowledge of various elements of business environment.
- To orient students about economic environment, political, legal, social and cultural environment.
- To enable the students understand the basics of international and technological environment.

## **M.Com. Honors Sem IX and X**

### **(1) Strategic Management**

- To impart knowledge about strategy and strategic management, its various objectives, mission, vision, goals and various approaches in decision making.
- To learn about environment analysis and diagnosis and scanning and appraisals.
- To learn various strategy formulation and implementation.
- To learn functional level strategies in detail.
- To learn various strategy and structure and learn strategy evaluation process.
- To learn about global issues in strategic management.

### **(2) International Marketing**

- To orient the students about the basics of international marketing.
- To give students an understanding about various factors of international marketing environment.
- To acquaint the students with various foreign market entry strategies.
- To enable the students to get a brief idea about exports, imports, import substitution, and various documentation.
- To acquaint the students with emerging issues in international marketing.

### **(3) Advertising and Sales Management**

- To enable the students to get product and customer knowledge and theories of advertising and measuring advertising effectiveness.
- To give insight of advertising media, appeal and developing copy and copy testing.
- To provide the students an insight into varied sales organization, types, importance and theories of selling, sales budget.
- To help the students learn the Psychological aspects as motivational theories, remuneration and reimbursement policies.

#### **(4)Corporate Legal Framework**

- To enable students to understand specific provisions of Companies Act,2013, SEBI Act, 1992, Depositories Act, 1996, Competition Act 2002 and Foreign Exchange Management Act 2000 influencing business operations.
- To impart understanding about corporate governance, its meaning and steps taken to ensure good governance.
- To acquaint students about various cybercrimes and matters related to online contracts.

#### **(5)Market Research**

- To enable students to learn the process, tools and techniques of market research.
- To impart knowledge about data resources, research design, data collection techniques and data analysis.
- To enable students to understand the different applications of market research.

#### **(6)Corporate Tax Planning and Management**

- To enable the students learn about the aspects relating to Tax Management, Tax Planning and Tax Evasions.
- To enable the students learn about Tax issues relating to Amalgamation, managerial decisions, financial management decisions.
- To gain the knowledge about Advance Tax, Tax deduction at source.