

**M.Com Part 1 Accountancy and Banking & Finance – Semester I**

<b>S N</b>	<b>Learning Objectives</b>	<b>Learning Outcomes</b>
<b>Strategic Management</b>		
1	To expose students to various perspectives & concepts in the field of strategic management	Students will be able to analyse strategic macro/micro environment issues.
2	To make students understand the principles of strategy formulation, implementations & control in organizations.	Students will be able to assess & evaluate SBU strategies, analyse & implement strategies at the single business unit level.
3	To help students develop skills for applying these concepts to the solution of business problems	Students skill will be enhanced to compare organisational performance & Identify core competencies of successful businesses.
4	To help students master the analytical tools of strategic management.	Students will be able to analyse industry factors & identify their impact on profitability & strategic positioning.
<b>Business Ethics &amp; CSR.</b>		
1	To educate learners about the stakeholder's view of the firm & discuss the impact of the globalisation of business on social responsibility & ethics	It would make students aware of ethical dilemmas at work & understand differing perceptions of interest in business related theories.
2	To enable students to understand the impact of the globalisation on business & social responsibility & ethics.	Prepare students to play a constructive role in improving the ethical considerations of organisations with which they may become involved.
3	To help students to evaluate different strategies for responding to social issues.	To enable students to validate, or correct, personal ideas about various ethical issues.
4	To explain learners what are values, how they form the basis of individuals ethical behavior & how they may vary in a global business environment	To investigate the ethical obligations and ethical ideals present in the relationship between employer & employee
5	To make students understand how advances in IT have created new ethical challenges & explain methods used by organization.	Student will be able to develop strategies for identifying & dealing with typical ethical issues both personal & organizational.
<b>Cost And Management Accounting</b>		
1	To enable the learner to understand the various concepts of cost accounting	Students would be able to get a clear picture of absorption costing, marginal costing, break even analysis. They will be able to take a decision while solving the problems
2	To provide information regarding cost accounting as a tool of managerial decisions	Students would understand about profit planning, make or buy decisions, cost reduction and cost control.
3	To develop various skills among the students related with budget and budgetary control	Students would analyse the motive behind preparing the various budgets, establishing a budgetary control system and its administration.
4	To make students understand the various concepts of standard costing	Students would be able to determine standard cost and its types, determine total standard cost and variances and its applicability
5	To make students understand the concept of operating costing in different areas	Students would be able to understand the concept of operating costing and its

		applicability in service industry i.e hotel, hospital, transport, etc.
<b>Economics For Business Decisions</b>		
1.	To make the students understand the meaning and scope of business economics.	Student would know about the scope of business economics, principles of scarcity and the concept of production possibility frontier.
2.	To make students understand the causes of market failures and economic role of government.	Students would know the importance of role of government in correcting market failures.
3.	To enable students to appreciate the contribution of economics to the business process and to evaluate objectives of different types of markets.	Student would be able to compare between perfectly and imperfectly competitive markets and understand the importance of economics in business process.

### M.Com Part I Accountancy and Banking & Finance Semester II

S N	Learning Objectives	Learning Outcomes
<b>E-Commerce</b>		
1	To identify & describe to the learners unique features of E-Commerce & discuss its business significance.	Students would be able to understand E commerce, its features and importance.
2	To make learners understand evolution of E commerce from its early years & major themes underlying study of E-commerce.	Students would foster more disciplined thinking in analysing impact of E-commerce on business models & strategies.
3	To enable learners to classify framework for E-commerce analysis & understand main barriers to the growth & development of E-commerce in organisations.	Students will learn to analyse the system of E-commerce and constraints in its development.
4	To help students identify impact of e-commerce on overall business organisations & recognise benefits & limitations of E-commerce.	Students would learn to validate the infrastructure for E-commerce. & correct the same based on changing organisational strategies
<b>Research Methodology</b>		
1	To make students identify, explain & apply basic concepts of Research such as variable, sampling, reliability etc.	Students would understand the concept, purpose and benefits of research in industry.
2	To enable students to use theory & previous research to create research questions ,hypothesis & to identify appropriate method for research questions.	Students would be able to distinguish a purpose statement, research questions, hypothesis & research objective .
3	To make students identify & explain the difference between quantitative/qualitative & mix method research	Students would be able to understand the primary characteristics of quantitative & qualitative research & identify research problem
4	To make students construct a coherent research proposal that includes an abstract ,introduction ,literature review research questions ,methodology.	Students will be familiar with steps in research types of database, criteria for evaluating quality of study & different types of literature reviews.
<b>Corporate Finance</b>		
1	To give learners a broad view of scope and objectives of financial management	Students would be able to understand the concept of Financial management.
2	To make students aware about time value of money.	Students would be able to understand the concept of present value, annuity and techniques of discounting and

		compounding as well as bond valuation.
3	To help students to analyse financial statements of the company.	Students would be able to critically evaluate financial position of the company.
4	To facilitate students understanding of capital structure decisions.	Students would be able to prepare feasibility report of project and take decisions.
5	To make students understand how to calculate cost of capital	Students would be able to understand the concepts weighted average cost of capital and marginal cost of capital.
6	To make students understand risks associated with business	Students will have the ability to calculate business risk and financial risk associated with a project and it helps to take business decisions.
<b>Macro Economics Concepts &amp; Applications</b>		
1.	To make students learn the fundamentals of economics and its application in day to day life.	It would enhance their knowledge about Macro Economics and their role in the economic development.
2.	To make students understand the theories of consumption and investment.	It will create better understanding about the importance of consumption and investment in day to day life.
3.	To make students understand the currency exchange rates and explain how they influence trade balances.	Student would know how foreign exchange rate affects the balance of a trade and balance of payment of a country.