

Board of Studies in Accountancy & Taxation

Name of the Programme	: M. Com.
Programme Code	: M.Com.
Class	: M.Com. Part-I
Semester	: I
Course Name	: Management Accounting
Course Code	: PCCO111
No. of Credits	: 04
No. of lectures	: 48

Course Objectives:

1. To know the concepts, tools and techniques of management accounting.
2. To understand the role of management accounting in providing information for internal decision-making.
3. To describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
4. To impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
5. To understand how to calculate different types of ratios for different purposes.
6. To get in-depth knowledge about working capital management and its components.
7. To impart the knowledge of different factors affecting working capital.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. The students will acquire the knowledge of concepts, tools and techniques of management accounting.
- CO2. The students will understand the role of management accounting in providing information for internal decision-making.
- CO3. The course will describe the primary functions performed by management accounting, including planning, controlling, and decision-making.
- CO4. The course will impart the knowledge of Financial Statement Analysis, Utility of Cash flow & fund flow Analysis.
- CO5. The students will understand how to calculate different types of ratios for different purposes.
- CO6. The course will help the students to get in-depth knowledge about working capital management and its components.
- CO7. The course will impart knowledge of different factors affecting working capital.

CBCS Syllabus for M.Com. Part I Semester I (2022 Pattern)

Name of the Programme	: M.Com.
Programme Code	: PCCO
Class	: M.Com. Part I
Semester	: I
Course Code	: PCCO112
Course Title	: Strategic Management
No. of Credits	: 04
No. of Teaching Hours	: 48

Course Objectives:

1. To make aware about the concepts related to strategic management and its importance.
2. To know the students to the emerging changes in the modern strategic management.
3. To develop the analytical, technical and strategic managerial skills of students in the various areas of business administration.
4. To inculcate among the students necessary skill to become effective future strategic managers and leaders.
5. To develop technical skills among the students for designing and developing effective functional strategies for growth and sustainability of business.
6. To create awareness among the students skill of making strategic analysis of a firm among the students.
7. To make students aware about the role of strategic management and strategic implementation in the firm or organization.

Course Outcomes:

By the end of the course, students will be able to:

- CO1.** Accurately describe the concepts related to strategy and strategic management in their day to day life or professional life.
- CO2.** Demonstrate the comprehensive understanding about the approaches and process of strategic management.
- CO3.** Illustrate the characteristics, advantages and disadvantages of strategic management in the organization.
- CO4.** Discuss the various strategies applicable according to the need of the business organization in the day to day management practices.
- CO5.** Understand the process and procedure of strategic management in business organization when as required.
- CO6.** Apply various terminologies of strategic management in the practice of strategic management of the business.
- CO7.** Direct, plan and formulate and analyse the strategy and strategy formulation which is implemented in the business organization and provide the feedback accordingly.

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Name of the Programme	: M. Com.
Programme Code	: M.Com.
Class	: M.Com. Part-I
Semester	: I
Course Name	: Advanced Accounting
Course Code	: PCCO113
No. of Credits	: 04
No. of lectures	: 48

Course Objectives:

1. To acquire the knowledge of basic accounting concepts.
2. To aware about the accounting standards used in India.
3. To prepare consolidated financial accounts of holding company.
4. To understand the accounting procedure of liquidation of company.
5. To aware about the accounting Inflation Accounting and Human Resource Accounting
6. To aware about the accounting Social Accounting and Accounting in computerized environment
7. To explore the impact of exchange rate fluctuations on the financial statements of foreign branches.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. Acquire the knowledge of basic accounting concepts.
- CO2. Aware about the accounting standards used in India.
- CO3. Prepare consolidated financial accounts of holding company.
- CO4. Understand the accounting procedure of liquidation of company.
- CO5. Aware about the accounting Inflation Accounting and Human Resource Accounting
- CO6. Aware about the accounting Social Accounting and Accounting in computerized environment
- CO7. Explore the impact of exchange rate fluctuations on the financial statements.

Board of Studies in Accountancy & Taxation

Name of the Programme	: M. Com.
Programme Code	: M.Com
Class	: M.Com. Part-I
Semester	: I
Course Name	: Income Tax
Course Code	: PCCO114
No. of Credits	: 04
No. of lectures	: 48

Course Objectives:

1. To acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
2. To know about various exemptions available under Income Tax Act.
3. To impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
4. To understand how to compute Income under different heads of income.
5. To know the information about expenses expressly allowed and disallowed under Income Tax Act.
6. To acquire the knowledge regarding the claiming of various deductions under Income Tax.
7. To equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

Course Outcomes (COs):

By the end of the course, students will be able to:

- CO1. Student will acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
- CO2. Student will know about various exemptions available under Income Tax Act.
- CO3. Student will impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4. Student will understand how to compute Income under different heads of income.
- CO5. Student will know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6. Student will acquire the knowledge regarding the claiming of various deductions under Income Tax.
- CO7. Student will equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.
