

DEPARTMENT OF POST GRADUATION (M.COM)

Vision:

To develop complete growth of students and faculty members and to kindly enhance their advanced and essential skills and spirit in the fields of value based education, Community development with society orientation, placement to facilitate vertical mobility, identification of entrepreneurial trails and knowledge enhancement with a scientific temperament.

MISSION:

- To create an ambience for conductive high quality, affordable, innovative, value based research oriented commerce education with experimental learning process for an Overall personality development and leadership qualities.
- To develop entrepreneurial ability in students.
- To develop human resource to act as think for the business sector.

PROGRAM OBJECTIVES

- To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
- To develop business analysts for companies, capital markets and commodity markets.
- To prepare students to take up higher education to become business scientists, researchers consultants and lecturers, with core competencies.
- To develop human resources to act as think tank for Business Development related issues.
- To develop entrepreneurs.
- To develop business philosophers with a focus on social responsibility and ecological sustainability.
- To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
- To develop ethical managers with interdisciplinary approach.
- To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
- Also to develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

NAME OF THE COURSE: MONETARY SYSTEMS

COURSE OBJECTIVE

The objective of this subject is to familiarize the students with regard to structure, organization and working of financial system in India.

- To make them understand the meaning, types of classification and working pattern of MS.
- To introduce the various types of banking and non banking financial institutions.
- To make them aware of the role of commercial banks and reformative policies.
- To familiarize the different regulatory institutions concerned to stock and money market.
- To know about different financial services offered by financial institutions.

COURSE OUTCOME

On successful completion of the course, the Students will be able to understand the Principles & Systems of Note Issue present in India and other countries. The contents will expose

- They are able to understand and classify different types of money market.
- They know about different types of banking and non banking financial institutions.
- They know about importance of commercial banks and reformative policies.
- They are able to recognize the role and functions of RBI and SEBI as regulatory institutions.
- Students know about the different types of financial services and if importance in economic development

NAME OF THE COURSE: INTERNATIONAL BUSINESS ENVIRONMENT

COURSE OBJECTIVE

- ❖ To familiarize the students with International Financial environment, instruments and institutions.
- ❖ To make students understand the fundamental terms and concepts and issues involved in international business.
- ❖ To provide students the information about the Forex markets and its intermediaries, components and methods of balance of payments.
- ❖ To create awareness about instruments in the international financial markets.
- ❖ To analyse foreign exchange risk and its efficiency.
- ❖ To provide knowledge about international financial institutions and liquidity.

COURSE OUTCOMES:

- ❖ On successful completion of the course, the Students will be able to learn nature, scope and structure of Global Business Environment, and understand the influence of various environmental factors on global business operations.
- ❖ Students were able to secure better understanding about fundamental terms and concepts and issues involved in international business.
- ❖ Students have learned the working of Forex markets and its intermediaries, components and methods of balance of payments.
- ❖ Students are aware of the instruments in the international financial markets.
- ❖ Students are able to analyse foreign exchange risk and its efficiency.
- ❖ Students have got an idea about international financial institutions and liquidity along with portfolio management

NAME OF THE COURSE: PRINCIPLES AND PRACTICES OF BUSINESS DECISIONS

COURSE OBJECTIVE

- Students will be able to explain the concepts of opportunity cost, trade-offs, and the benefits of exchange.
- Students will be able to demonstrate knowledge of the laws of supply and demand and equilibrium; and apply the supply and demand model to analyse responses of markets to external events.
- Students will be able to explain the concepts of gross domestic product, inflation and unemployment, and how they are measured.
- Students will be able to explain the circular flow model and use the concepts of aggregate demand and aggregate supply to analyse the response of the economy to disturbances.
- Students will be able to describe the determinants of the demand for money, the supply of money and interest rates and the role of financial institutions in the economy.
- Students will be able to define fiscal and monetary policies and how these affect the economy
- Students will be able to identify the causes of prosperity, growth, and economic change over time and explain the mechanisms through which these causes operate in the economy.

COURSE OUTCOME. :

To familiarise students with key macro-economic variables and their behaviour, and enable them to critically evaluate different economies and to enable students to integrate macroeconomic analysis into business decisions

- By the end of the course, students will be able to apply supply and demand analysis to examine the impact of government regulation.
- By the end of the course, students will be able to explain and calculate price elasticity of demand and other elasticity's.
- By the end of the course, students will be able to demonstrate an understanding of producer choice, including cost and break-even analysis.
- By the end of the course, students will be able to compare and contrast common market structures, including perfect competition and monopoly.
- By the end of the course, students will be able to apply microeconomic principles and models to define and address market failures; and to describe issues such as wage inequality, environmental protection or other policy matters.

NAME OF THE COURSE: INFORMATION TECHNOLOGY FOR BUSINESS

COURSE OBJECTIVE

- ❖ To understand the fundamentals business application in computer
- ❖ To understand the various application business.
- ❖ To understand Data Base Management System, Information System, Microsoft office and E-commerce.

COURSE OUTCOMES:

At the end of this course, the students are able to:

- ❖ To understand E-Commerce Business Models, Security Threats & Protections as well as application of Technology in every corner of the business in the world.
- ❖ Conclude the practical and ideal characteristics of E- Business.
- ❖ Explain and design account package problems.
- ❖ Compare the business application into Computer.
- ❖ Explain the process of problem solving in computers.

NAME OF THE COURSE: MANAGERIAL FINANCE

COURSE OBJECTIVE

The course objective is to familiarize students with the fundamental concepts and analytical tools of Financial Management used by professionals. The course provides the basic concepts and principles of financial management. Upon successful completion of the course, students should be able to:

1. Understand the function of managerial finance
2. Perform ratio analysis of corporate financial statements;
3. Understand the difference between net cash flow and net income and the relevance of cash flow in financial planning;
4. Utilize the time value of money concepts;
5. Understand the determinants of market interest rates and their term structures;
6. Define and measure the risk and rates of return through the capital asset pricing model;
7. Use certain stock and bond valuation models;
8. Engage in certain capital budgeting procedures including payback, discounted payback, net present value, and internal rate of return;
9. Identify and calculate component costs of capital and the weighted average cost of capital.

COURSE OUTCOME

Completion of the course, the Students will be able to understand the advanced tools and techniques used in evaluating projects for financial decisions. The theories on financial management concepts will help the students to attain a greater anatomy on effective financial decision making in business.

NAME OF THE COURSE: GLOBAL TALENT MANAGEMENT

COURSE OBJECTIVE

The objective is to familiarize the students with concepts and principles of Human Resource Management.

- ❖ To understand the meaning and importance of GTM.
- ❖ To learn the process of GTM planning In detail.
- ❖ To make them understand the selection and recruitment process.
- ❖ To teach about training methods, induction its benefits and objectives.
- ❖ To familiarize with different Methods of performance appraisal and its importance.
- ❖ To make them aware about promotions.
- ❖ To have knowledge on human resource development and knowledge management.

COURSE OUTCOME

- ❖ On successful completion of the course, the students will be able to understand the core concepts of Talent management and application of Talent management in various multi-disciplinary areas
- ❖ Students are able to answer about the concept of GTM .
- ❖ Students are able to analyse HR planning.
- ❖ They learn about different recruitment and selection process of GTM
- ❖ They learn about basis of promotions and transfers.
- ❖ Students are able to answer HRD , knowledge management.

NAME OF THE COURSE: CORPORATE COMMUNICATION SKILLS

COURSE OBJECTIVE

- ❖ To Study about attitude and emotional intelligence.
- ❖ To study about vision, goal and time management.
- ❖ To study about creativity and its importance
- ❖ To learn about communication skills
- ❖ To familiarize the student about career planning and counselling

COURSE OUTCOME:

- ❖ Able to understand about the attitude and its importance
- ❖ Able to set goals and also learn how to achieve the goals
- ❖ Able to use the techniques of creativity.
- ❖ It helps the students to select the strategies and tools to build relationship in professional and career development.
- ❖ It helps to assess the selection and implication of current & emerging technologies on the quality in professional lifestyle.
- ❖ Helps the students to increase their communication skills.
- ❖ Students are aware of different careers and also able to choose a suitable career.
- ❖ To sharpen the Analytical, written, non-verbal, Spoken Communication and interpersonal skills essential in organizations involving Decision making and implementation.
- ❖ To demonstrate good team work and negotiation skills.

NAME OF THE COURSE: MODERN INDIAN BANKING

COURSE OBJECTIVE

- ❖ To make the students understand the with real world of modern banking.
- ❖ To make them know about the our central bank of India i.e RBI this functions, measures and monetary policy.
- ❖ To make student understand about the different types of banks and there part in shaping the economy.
- ❖ Identify the Basel norms of Indian banking sector.
- ❖ To familiarise the students with non performing assets and guidelines issued by RBI.
- ❖ Students have to learn about a upcoming topic assets and liabilities management.

COURSE OUTCOME

- ❖ The students will be able to understand the core banking services.
- ❖ They learned about the prudential norms, new technology.also latest transformation and reforms in Indian banking sector.
- ❖ Students gained the knowledge and skills by undertaking assignment
- ❖ On successful completion of the course, the students will be able to understand the core banking services, prudential norms, new technologies and the latest transformation or

NAME OF THE COURSE: RISK MANAGEMENT & DERIVATIVES

COURSE OBJECTIVE

- ❖ Course description Risk is all pervasive. For business the various kinds of risk relate to price, interest rates, foreign exchange rates, credit etc. Of late tactical management of these risks has gained prominence especially with advent of derivative products. Financial derivatives are used by institutions as well as investors, sometimes to hedge (reduce) unwanted risks, sometimes to take on additional risk motivated by views regarding future market movements.
- ❖ The objective of this course is to familiarize the participants with the various instruments available for risk management
- ❖ To provide knowledge, understanding of practical investments and corporate financial management strategies (such as hedging or risk mitigation) using various derivatives in a manner which will allow students to apply these concepts and skills in their careers.
- ❖ It covers rather simpler instruments such as options, futures, swaps, and credit derivatives. Besides discussing the pricing of these instruments and hedging principles the course would also aim at introduction of some complex instruments such as options on futures and swaps etc.
- ❖ This course laid scope for students in understanding the Risk and its management gone through by different sectors in an economy. And also helps them to understand the assessment of creditability of individual and company.

COURSE OUTCOME:

- ❖ On successful completion of the course, the students will be able to understand the basic knowledge of risk, type of risks and tools of risk management. They can understand the role of derivatives as financial instruments to mitigate the risks in Business.
- ❖ To provide an understanding and an appreciation of the principles and practices of risk management in order to enable production of the optimum strategy for the handling of risk in an organisation.
- ❖ At the end of the course, student should be able to Identify and categorise the various risks face by an organization
- ❖ Explain the various risk control measures available
- ❖ Design a risk management program for a business organization.

NAME OF THE COURSE: ADVANCED RESEARCH METHODOLOGY

COURSE OBJECTIVE

- * To generate new knowledge
- *To gain familiarity or to develop a new insight into some phenomenon
- *To investigate some existing situation or problem.
- *To construct or create a new procedure or system.
- *To explore and analyze more general issues.
- *To investigate some existing situations or problems.
- *To test a hypothesis or theory
- *To identify patterns or trends related to the problem

COURSE OUTCOMES:

On successful completion of the course, the Students will be able to learn concepts, tools and techniques of the methodology of business research. It also gives an opportunity to do a research / consultancy project in future.

NAME OF THE COURSE: DIGITAL MARKETING

COURSE OBJECTIVE

- ❖ Digital Marketing particularly aims to achieve business goals by interlinking with digital platforms such as Instagram, YouTube, Face book, Twitter, and many more. In this way, organizations can achieve more success that will impact the net growth rate of the industry positively.
- ❖ Describe major bases for segmenting consumer and business markets; define and be able to apply the three steps of target marketing: market segmentation, target marketing and market positioning; understand how different situations in the competitive environment will affect choices in target marketing.

COURSE OUTCOME:

- ❖ On successful completion of the course, the students will gain industry background knowledge to knowledgeably navigate Digital Marketing topics including Digital advertising, search, social media, and online privacy
 - ❖ translate some of the key marketing and business models that will help to shape your digital marketing strategy
 - ❖ review the history of digital marketing to give some perspective to your digital strategic plan
 - ❖ describe online market presence, segmentation and the 4 Ps of marketing and their implications for digital marketing
 - ❖ discuss the opportunities and risks of integrated digital marketing
 - ❖ outline an approach to developing a digital marketing plan
 - ❖ explain the key digital marketing activities needed for competitive success
 - ❖ Become future ready
 - ❖ You don't need a degree to start your career
 - ❖ A wide range of career options
 - ❖ Good salary
 - ❖ Work and life balance
 - ❖ Deployment of skills from one company to another
 - ❖ Career opportunities
 - ❖ Benefits to business
 - ❖ Improve your skills and knowledge

NAME OF THE COURSE: EMERGING TRENDS IN ENTREPRENEURSHIP

COURSE OBJECTIVE

1. To acquire business knowledge and critically apply the methods and concepts of the business
- 2.To understand the needs of the business and types of different business
- 3.To understand the fundamentals of the proper business plan and draft it well
- 4.For better understanding of gathering the resources for the start-ups
- 5.To know the qualities of successful entrepreneurs and challenges overcome by them
- 6.To understand the different business models

COURSE OUTCOMES:

On successful completion of the course, the students will gain in-depth knowledge on venture creation and development of business plan. The students are exposed to successful entrepreneurship stories and encourage them to start their own enterprise.

NAME OF THE COURSE: INDIAN ETHOS AND LEADERSHIP

COURSE OBJECTIVE

1. To understand the Indian Heritage value system and western country system in applying managerial decision
- 2.To understand the significance of adding values to all the stakeholders of the business.
- 3.To understand the significance of communication and leadership skills in the organization
- 4.To understand the qualities of successful leadership and exhibit them
5. To reduce the stress and have a growth in holistic approach of the organization

COURSE OUTCOMES:

On successful completion of the course, the Students will be able to learn Indian Ethos and values along with its relevance on Leadership to take managerial decision making in the organization.

NAME OF THE COURSE: ARTIFICIAL INTELLIGENCE IN BUSINESS

COURSE OBJECTIVE

Artificial Intelligence (AI) influences almost every aspect of our lives.

- ❖ This exciting technology is used across a wide range of industries, and the need for AI specialists is only likely to grow.
- ❖ This means that studying an Artificial Intelligence degree could be your first step towards a successful career.
- ❖ Artificial Intelligence degree could give you a better insight into your hobbies, and even help you improve!
- ❖ AI technology is used in sports to monitor health, boost performance and help improve technique.
- ❖ If you like to write, AI can help you refine topic ideas, do basic research and choose the best words. Plus, everyone with a smart phone knows how filters can improve your photos
- ❖ Finally, while Artificial Intelligence is closely related to Computing and Engineering

COURSE OUTCOMES:

- ❖ In the business world, competition is the main factor, intelligence is prerequisite for understand to meet competition. AI and BI are essential learning and analytical concepts. So that, students can enhance their intelligence and they can take-up career in these fields.
- ❖ AI in learning has the potential to enhance the educational experience, improve learning outcomes, and support student success.
- ❖ To improve three fundamental business requirements: process automation, decision-making based on data insights, and customer interaction
- ❖ Personalized instructions according to each student's needs.
- ❖ Increased motivation and engagement among students
- ❖ Improved data analysis to gain insights into student progress and performance.

NAME OF THE COURSE: INTELLECTUAL PROPERTY RIGHTS

COURSE OBJECTIVE

1. To make the students aware of their rights for the protection of their invention done in their project work.
2. To get registration in our country and foreign countries of their invention, designs and thesis or theory written by the students during their project work.
3. To enhance the knowledge of patents, copy right, trademarks, designs and information Technology Act.
4. Further teacher will have to demonstrate with products and ask the student to identify the different types of IPR's.

COURSE OUTCOME

1. Identify different types of Intellectual Properties (IPs), the right of ownership, scope of protection as well as the ways to create and to extract value from IP.
2. Recognize the crucial role of IP in organizations of different industrial sectors for the purposes of product and technology development.
3. Identify activities and constitute IP infringements and the remedies available to the IP owner and describe the precautions steps to be taken to prevent infringement of proprietary rights in products and technology development.
4. Be familiar with the processes of Intellectual Property Management (IPM) and various approaches for IPM and conducting IP and IPM auditing and explain how IP can be managed as a strategic resource and suggest IPM strategy.
5. Be able to anticipate and subject to critical analysis arguments relating to the development and reform of intellectual property right institutions and their likely impact on creativity and innovation.
6. Be able to demonstrate a capacity to identify, apply and assess ownership rights and marketing protection under intellectual property law as applicable to information, ideas, new products and product marketing.

NAME OF THE COURSE: LOGISTICS and SUPPLY CHAIN MANAGEMENT

COURSE OBJECTIVE

- ❖ To describe the increasing significance of logistics and its impact on both costs and service in business and commerce.
- ❖ To incorporate and learn the critical elements of logistics and supply-chain management processes based on the most relevant application in forward-thinking companies.
- ❖ To develop criteria and standards to achieve improved business performance by integrating and optimizing the total logistics and supply-chain process.
- ❖ To describe the ways to shift the business culture from functional work to overall process-driven results.
- ❖ To explain the rationale for statistical process control in minimizing or eliminating nonvalue-added elements of the overall logistics process such as the cost of excess inventory driven by inaccurate forecasting.
- ❖ To summarize the value of focusing on information business logistics systems which drives improved accuracy and decision-making at all levels of management.
- ❖ To incorporate a meaningful focus on the rate of change occurring in business today, and more specifically, in business logistics
- ❖ To work through end-of chapter exercises and “real world” case studies which reflect the challenges faced on-the-job, while learning new thinking and logistical approaches for improved business results.

COURSE OUTCOMES:

On successful completion of the course, the Students will be able to understand the concepts of Logistics and also to understand the importance Supply Chain Management in different kinds of Industries.

NAME OF THE COURSE: CORPORATE REPORTING PRACTICES- I

COURSE OBJECTIVE

- ❖ To understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders.
- ❖ Demonstrate the financial statements for understanding of stakeholders;
- ❖ Analyze the impact of GAAP and its application for reporting and compliance
- ❖ Evaluate financial statements for strategic decision-making
- ❖ Interpret and apply the ongoing developments for financial reporting
- ❖ The course provides an overview of the theory and practice regarding voluntary and mandatory disclosure of financial and non-financial information by companies. Corporate reporting standards and practices, institutional reporting settings and contemporary reporting theories will be presented and discussed.

COURSE OUTCOME

- ❖ The Students will be able to understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders, and to understand the wide range of choices of accounting treatments in different parts of the world, their approaches to basic accounting issues and their choices of accounting rules

NAME OF THE COURSE: STRATEGIC COST MANAGEMENT – I

COURSE OBJECTIVE

- ❖ The Objective of this subject is to expose the students to the various strategic issues such as strategic planning, implementation and evaluation etc. and preparation of project reports.
- ❖ To understand need and process of strategic management this helps in decision making
- ❖ Develop effective strategies and analyse the impact of external environment and internal environment in the organization..
- ❖ To make students Implement and evaluate a strategic plan.
- ❖ To expose students to the various issues such as strategic planning, implementation and evaluation etc and preparation of project reports.
- ❖ To familiarize the students about the strategy evaluation and control
- ❖ To expose the students to prepare strategic reports.

COURSE OUTCOME

- ❖ Students have understood the need and process of strategic management
- ❖ Student have understood the concept of environment and it its impact.
- ❖ To make them prepare a strategic plan.
- ❖ Students have understood about strategy evaluation and control.
- ❖ To make students understand about key result area

NAME OF THE COURSE: CORPORATE TAX PLANNING

COURSE OBJECTIVE

- ❖ The Objective of this subject is to expose the students to the various provisions of Income
- ❖ Tax Act 1961 relating to computation of Income of individuals.
- ❖ To create awareness about tax structure and tax system in India
- ❖ To make them understand brief history of income tax and Income tax authorities
- ❖ To teach them how to determine residential status and incidence of tax
- ❖ To create awareness about salary, allowances, perquisites and its taxability.
- ❖ To teach taxability of house property its basis of charge exempted incomes from house
- ❖ Property and deduction
- ❖ To make the students to learn about income tax slab rate exempted incomes filing of
- ❖ Income tax and self assessment
- ❖ To make them understand how to pay tax, mode of payment, refunds etc....

COURSE OUTCOME:

- ❖ Corporate tax planning is a specific and specialized area where the students may acquire knowledge on the subject. Corporate tax planning as a subject is very interesting to know how the corporate assesses plan to utilize various provision as provided in the Income Tax Act 1961 with an objective to minimize their tax liability. The students have to keep themselves updated with Finance Act applicable for respective financial year
- ❖ Students learned about Indian tax structure, slab rate, calculation of tax liability, Exemptions etc.....
- ❖ They are able to determine residential status and incidence of tax
- ❖ They learned about salary and its contents
- ❖ They are able to calculate taxable income from salary
- ❖ They understood the basis of charge of income from house property and they are able to calculate taxable income form house property

NAME OF THE COURSE: YOGA AND LIFE

COURSE OBJECTIVE

- ❖ Knowledge of classical and theoretical foundations of the field of Yoga Therapy
- ❖ Critical thinking skills and science-based literacy to advance the evolution of Yoga Therapy as an integrative health practice
- ❖ Knowledge of the teachings and philosophy of the yoga tradition, with diverse yogic perspectives on the structure, states, functions, and conditions of the body and the mind in balance (and out of balance), based on teachings of the Yoga Sutras, the Bhagavad Gita, and other relevant texts
- ❖ Knowledge of classical theories of health and disease relevant to the practice of Yoga Therapy
- ❖ Knowledge of human anatomy, and the interrelationships between systems of the body; knowledge of common pathologies and disorders of systems of the body, including familiarity with symptoms, condition management, illness trajectories, and related contraindications to yoga practices

COURSE OUTCOME

- ❖ Ability to communicate using common medical and psychological terminology, including the skill to discuss commonly used medications, supplements, and surgical procedures
- ❖ Knowledge of models of human development, with the influence of familial, social, religious and cultural conditioning on health and healing
- ❖ Knowledge of the interconnections between the body, the breath, the mind, and the emotions in the context of maintaining resilience and well-being
- ❖ Ability to communicate effectively, to establish healthy therapeutic and professional relationships, and to implement effective teaching methods by adapting to unique styles of learning, providing supportive and effective feedback while evaluating and acknowledging the progress of the client
- ❖ Skills to provide Yoga Therapy including: the skill to conduct an intake and assessment of the client and elicit the priorities and goals of the client; the skill to integrate information from the intake, evaluation, and observation to develop a working assessment of the client's condition, limitations, and possibilities; and the skill to determine which aspects of the client's conditions, goals, and aspirations might be addressed through Yoga Therapy

NAME OF THE COURSE: BUSINESS ANALYTICS

COURSE OBJECTIVE

- ❖ To help students to identify business opportunities for data driven solutions for decision-making in real-world business situations.

- ❖ To Bridge business problems with analytical models
- ❖ To Demonstrate proficiency in data analysis methods and in data analytic tools.
- ❖ To Formulate and use appropriate models of data analysis to solve hidden solutions to business-related challenges
- ❖ To Perform well in a group
- ❖ To help students to identify business opportunities for data driven solutions for decision-making in real-world business situations.

COURSE OUTCOME

- ❖ Understand and critically apply the concepts and methods of business analytics
- ❖ Identify, model and solve decision problems in different settings
- ❖ Acquire professional skills to critically analyse the theories and methods in this field; and choose the Correct business analytics methods and use them in practice to draw logical conclusions and make recommendations in strategic decision-making situations
- ❖ Strategic understand business analytics and be able to take into account the relationships between this
- ❖ Discipline and other areas of business to make holistic judgments when analysing business situations.

NAME OF THE COURSE: FORENSIC ACCOUNTING & AUDITING

COURSE OBJECTIVE

- ❖ Creating awareness to participants regarding type of frauds, accountability for fraud prevention & detection, overview of Forensic audit and understanding of Legal framework also enhance Assessment of the damages, Fact finding to see whether fraud/ embezzlement have taken place, Collection of evidences, Investigating and analyzing financial evidences.
- ❖ Determine Methodologies to identify and categorize fraudulent practices.
- ❖ Studying the practice of utilizing accounting, auditing, CAATs/ Data Mining Tools, and investigative skills to detect fraud/ mistakes

COURSE OUTCOME:

On successful completion of the course, the Students will be to identify, analyse and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application

NAME OF THE COURSE: CORPORATE REPORTING PRACTICES-II

COURSE OBJECTIVE

- ❖ Demonstrate the financial statements for understanding of stakeholders;
- ❖ Analyze the impact of GAAP and its application for reporting and compliance;
- ❖ Evaluate financial statements for strategic decision-making;
- ❖ Interpret and apply the ongoing developments for financial reporting

COURSE OUTCOME

On successful completion of the course, the Students will be able to understand the recognition, measurement, disclosure and analysis of information in an entity's financial statements to cater the needs of the stakeholders, and to understand the wide range of choices of accounting treatments in different parts of the world, their approaches to basic accounting issues and their choices of accounting rules

NAME OF THE COURSE: STRATEGIC COST MANAGEMENT-II

COURSE OBJECTIVE

- ❖ To understand the Cost Analysis and fundamental of strategic cost Management.
- ❖ To understand the key concepts of strategic cost management in business.
- ❖ To study the different variables affecting the pricing strategies in costing
- ❖ To understand the concept the economic of scales in manufacturing concern that leads to cost reduction
- ❖ To describe the practical and integrative model of Strategic cost management process.

COURSE OUTCOMES:

To familiarise students with key Costing variables and their behaviour, and enable them to critically evaluate different Methods and to enable students to integrate Costing strategies.

NAME OF THE COURSE: GOODS AND SERVICE TAX and CUSTOMS DUTY

COURSE OBJECTIVE

- ❖ To make the students aware of Recent Reforms taken in Indirect Taxation which has been replaced by GST.
- ❖ For better understanding of GST, Comparing Previous with current Taxation System (GST)
- ❖ For better understanding the concept of GST in broad way in theoretical aspects with related examples.
- ❖ For making students to understand the different models of GST i.e CGST,SGST,IGST and UTGST.
- ❖ For better understanding of GST and its importance compared to previous indirect taxation by Central and State Govt.
- ❖ For better understanding the GST how it is levied and how it is assessed under GST Act.
- ❖ To make them understand how GST is having importance for the country in and study in detail about GSTN Portal.
- ❖ For better understanding of the coordinating legal provisions with other laws dealing with the foreign exchange such as the foreign trade act and the foreign exchange regulation act.
- ❖ For better understanding of the safeguard for domestic trade, and to protect the revenue of resources

COURSE OUTCOME

On successful completion of the course, students will be able to understand the GST law in the country and provide an insight into practical aspects of GST and equip them to become tax practitioners.

- ❖ Students to understand the Concept of GST from Basic to Advance.
- ❖ Students are aware of GST rates and different Slab rates of GST with examples.
- ❖ Have knowledge how GST is levied on goods and services.
- ❖ Knowing how GST was implemented in India and its background.
- ❖ To identify GST problems in assessing and levying of taxes on goods and services
- ❖ To make students to have a detail study and capable and solve recent indirect taxation reforms.
- ❖ To understand the protection of domestic goods and manufacture industry, and to control the flow of commodities

NAME OF THE COURSE: PROJECT

MARKS-100

COURSE OBJECTIVE

1. Increase, develop and apply computer knowledge.
2. Gain project major skills.
3. Develop skill at conveying activities and achievements.
4. Work with others and on one's own to purpose a goal.
5. Decide and agree with peers that what work moves all towards a goal.
6. Sustain diverse acts with partners to complete a group projects.

COURSE OUTCOMES:

1. To know students individual measurements of activity and accomplishment.
2. Learned to use of computer tools, visual aids, careful choice of titles and outlines, effort put into documents.
3. Learn to communicate with others.
4. Student can grow professionally by doing the course.
5. Learned the project ideas and knowledge comes from preparation.
6. Gain confidence at having conceptualized, design and implemented a working project with their team.