

SRI VENKATESWARA UNIVERSITY:: TIRUPATI
CENTRE FOR DISTANCE AND ONLINE EDUCATION



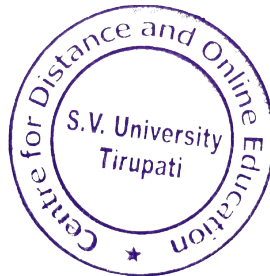
PPR for Master of Commerce (M.Com)

Choice Based Credit System(CBCS)

Amended as per NEP-2020

(w.e.f.the Academic Year 2024-2025)


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Department Vision & Mission

“To promote accounting and finance professionals through a process of quality and value-based education, consultancy, counselling, persistent skill development and infusion of human values for vibrant future”.

Department Objectives

1. To adopt holistic approach to render quality and value-based education.
2. To groom competent, confident, creative and committed professionals in the field of accounting and finance.
3. To provide the students with inclusive facilities to cater to their industry learning, placement opportunities and social needs
4. To make the students to occupy positions in Academic and Research Institutions and Consultancy Organizations.

Programme Educational Objectives (PEO)

PSO 1: To interpret the areas for placing business entity in the right perspective in the areas of importance of cost accounting and management accounting, finance, marketing, organizational behavior, managerial economics, quantitative techniques for business decisions along with the concepts of accounting.

PSO 2: To know the ideology for the changing socio-economic and political conditions in business environment and marketing and HR to design constructive strategies for better prospects of business.

PSO 3: To critically observe an effective accounting and reporting system so as to evolve with the accounting standards and reporting.

PSO 4: To establish the importance of human and professional ethics in human life and corporate life as well in organizational settings and involve in groups and teams with enthusiasm and also recognize the human behavior.

PSO 5: To comprehend and learn how to prepare financial statements on accounting inventory bases through tally accounting software and also acquire skills in becoming good entrepreneurs by analysing the value of marketing, sales promotion techniques.


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PSO 6: To make judgments for arriving at concrete decisions for prosperity of business in the field of tax planning and management, personality development, e-commerce, international financial management, e-banking operations and obtain skills in the field of cost and management accounting.

Programme Objectives

After successful completion of two year Post- Graduate Degree programme in Commerce, the student would be able to

PO1: (KB) Knowledge Based

Apply Knowledge in the functional areas of management and analyse the significance of commerce in modern times. To interpret the significance of Commerce in modern times and apply as acquired knowledge in the management functional areas.

PO2: (PA) Problem Analysis

Acquire knowledge about the concepts and postulates of accounting its branches, finance and HRM and trace out appropriate solutions to the compulsory problem. To be able to gain knowledge regarding the concepts of branches of accounting like HRM & Finance by finding out solutions to every problems.

PO3: (Inv) Investigation

Critically analyse the qualitative and quantitative data on contemporary issues in the field of accounting and finance. To study the contemporary issues in areas of Accounts and Finance based on qualitative and quantitative data.

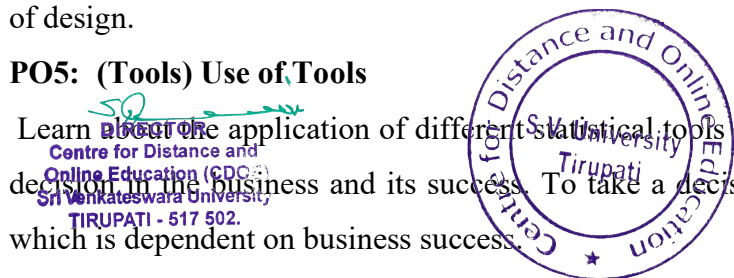
PO4: (Des) Design

Obtain skills in designing and conducting survey during the course of Project work and impact knowledge. To impact knowledge by learning skills in project work through conduct of survey of design.

PO5: (Tools) Use of Tools

Learn about the application of different statistical tools and techniques so as to arrive at suitable decision in the business and its success. To take a decision by applying various statistical tools which is dependent on business success.

PO6: (Team) Individual team work



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Discern knowledge about the group dynamics and team building so as to participate in community extension and outreach programmes. So as to gain and perceive knowledge

PO7: (Comm) Communication skills

Inculcate communication skills and learn interview participation techniques for acquire Proper placement. To develop skills required for placement like interview techniques and participation techniques.

PO8: (Prof) Professionalism

Demonstrate professionalism in undertaking independent research surveys and project works. To exhibit the professionalism in terms of project works and research surveys

PO9: (Impact) Impacts of course as society and environment

Understand the emerging trends in the field of Accounting, Finance, Marketing and HRM and their impact on society and demonstrate the knowledge required for sustainable development of industry and service sector. To make students able to showcase the knowledge required for the sustainable development of industry and service sector in the emerging fields of Accounting, Finance, Marketing and HRM.

PO10: (Social) Social responsibility

To understand and have continual knowledge to assess societal legal and cultural issues and the consequent responsibility relevant to the accounting, finance, marketing and tax planning practices by applying the reasoning provided by them.

PO11: (Ethics) Ethics and Equities

To explore the morals and ethical values in various walks of life and professions through axiomatic wisdom.

PO12: (LLL) Life Long Learning

To apply learning skills and techniques obtained through theoretical, conceptual framework, computer practical and project field experiences to resolve contemporary issues.

PROGRAMME OUTCOMES (POs)

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Apply reasoning provided by the continual knowledge to assess societal legal and cultural issues and the consequent responsibility relevant to the accounting, finance, marketing and tax planning practices.

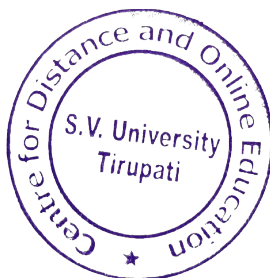
PO11: (Ethics) Ethics and Equities

Explore the axiomatic wisdom an ethics and equities in various walks of life and professions and learn who to thrive in the society with moral and ethical values.

PO12: (LLL) Life Long Learning

Recognise the need for, and have the skills to engage in independent and life-long learning in the broadest context of changes and turbulent environment revolved around commerce, trade and industry. Also apply learning skills and techniques obtained through theoretical, conceptual framework, computer practical and project field experiences to resolve contemporary issues.


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M.COM (REGULAR) COURSE STRUCTURE
CHOICE BASED CREDIT SYSTEM
 (With effect from 2021-22)

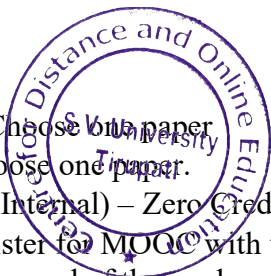
Semester – I

Sl.No	Components of Study	Title of the Course		Credit Hrs/Week	No. of Credits	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	101	Accounting Standards & Reporting	Mandatory	6	4	20	80	100
2.		102	Organizational Behavior		6	4	20	80	100
3.		103	Business Environment and Policy		6	4	20	80	100
4.		104	Managerial Economics		6	4	20	80	100
5.	Compulsory Foundation	105a	Quantitative Techniques for Business Decisions	Opt - I	6	4	20	80	100
		105b	Research Methodology in Social Sciences						
		105c	Banking and Insurance Services						
6.	Elective Foundation	106a	Business Communication Skills	Opt - I	6	4	20	80	100
		106b	Principles of Management						
Total					36	24	120	480	600
7.	Audit Course	Human Values & Professional Ethics - I			0	0	100	---	---

*All CORE Papers are Mandatory

- ~~Compulsory Foundation – Choose one paper~~
- ~~Elective Foundation – Choose one paper.~~
- ~~Audit Course – 100 Marks (Internal) – Zero Credits under Self Study~~

- Interested students may register for MOQC with the approval of the concerned authority but it will be considered for the award of the grade an open elective only given extra credits.




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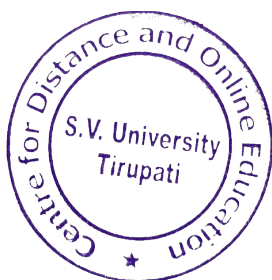
M.Com (Regular) Semester – II

Sl.No	Components of Study	Title of the Course		Credit Hrs/ Week	No. of Credits	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	201	Human Resource Management	Mandatory	6	4	20	80	100
2.		202	Financial Management		6	4	20	80	100
3.		203	Marketing Management		6	4	20	80	100
4.		204	Advanced cost Accounting		6	4	20	80	100
5.	Compulsory Foundation	205a	Corporate Governance	Opt - I	6	4	20	80	100
		205b	Legal Aspects of Business						
		205c	Risk Management						
6.	Elective Foundation	206a	E-Banking Operations	Opt - I	6	4	20	80	100
		206b	Management Information Systems						
Total					36	24	120	480	600
7.	Audit Course	Human Values & Professional Ethics - II		0	0	100	---	---	

*All CORE Papers are Mandatory

- Compulsory Foundation – Choose one paper
- Elective – Foundation – Choose one paper.
- Audit Course – 100 Marks (Internal) – Zero Credits under Self Study
- Interested students may register for MOOC with the approval of the concerned DDC hut it will be considered for the award of the grade a open elective only given extra credits.


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M.Com (Regular) Semester – III

Sl.No	Components of Study	Title of the Course		Credit Hrs/ Week	No. of Credits	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	301	Financial Markets and Services	Mandatory	6	4	20	80	100
2.		302	Accounting for Managerial Decisions		6	4	20	80	100
3.	Generic Elective	303a	Tally with GST Applications	Opt - 2	6	4	20	80	100
		303b	Security Analysis and portfolio Management		6	4	20	80	100
		303c	Entrepreneurship & MSMEs		6	4	20	80	100
		303d	Total Quality Management		6	4	20	80	100
4.	Skill Oriented Course	304	Internal Audit and Standard Audit Practices	Mandatory	6	4	20	80	100
5.	Open Elective	305a	Fundamentals of Accounting	Opt - I	6	4	20	80	100
		305b	Personal Financial Planning		6	4	20	80	100
Total					36	24	120	480	600

*All CORE Papers are Mandatory

- Generic Elective – Choose two paper
- Skill Oriented Course is Mandatory.
- Open electives are for the students of other departments. Minimum one paper should be opted. Extra credits may earned by opting for more number of open electives depending on the interest of the student through self study.
- Interested students may register for MOOC with the approval of the concerned DDC.


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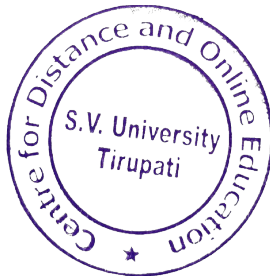
M.Com (Regular) Semester – IV

Sl. No	Components of Study	Title of the Course		Credit Hrs/ Week	No. of Credits	Internal Assessment Marks	Semester End Exam Marks	Total	
1.	Core	401	International Financial Management	Mandatory	6	4	20	80	100
2.		402.	Tax planning & Management		6	4	20	80	100
3.	Generic Elective	403a	GST and Customs Duty	Opt - 2	6	4	20	80	100
		403b	Strategic Management						
		403c	Personality Development and Soft Skills						
		403d	E-Commerce						
4.	Multidisciplinary Course / Project work	404	Project Report & Viva-voce	Mandatory	6	4	50	50	100
5.	Open Elective	405a	Security Market Operation	Opt - I	6	4	20	80	100
		405b	Business Ethics						
Total					36	24	120	480	600

*All CORE Papers are Mandatory

- Generic Elective – Choose two paper
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