

ACHARYA PATHASALA EDUCATIONAL TRUST (Regd)
N R COLONY, BASVANGUDI, BANGALORE-560019



ACHARYA PATHASALA COLLEGE OF COMMERCE
NARASIMHA RAJA COLONY, BENGALURU-560019

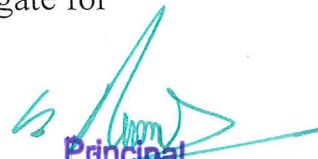
MASTERS OF COMMERCE –M. Com

Affiliated to Bangalore City University- The Academic program is based on the Guidelines provided by the UGC for the adoption of the Choice Based Credit System (CBCS). 2 years full-time Post Graduation Degree Course. The intake is 50 students of which is shared between 50% in University Seats and 50% in Management Seats.

Highly qualified professionals like Chartered Accounts, CMAs, and renowned industry practitioners, and qualified faculties deliver the curriculum. the ICT-enabled classrooms and digital library cater to the present generation of students who aspire for quick and easy learning. The first batch was started in the year 2009.


Eligibility

- Basic UG Course: B.Com/B.B.M/B.B. A and B.BS
- With 50% in aggregate, in Commerce Subjects 45% in aggregate for SC/ST/Cat-1 & Blind Students.


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PROGRAM OUTCOME

- We have opted for Accounts and Taxation for the PG Students (M.COM). Which is applicable from the 2nd year (that is the 3rd Semester). This course provides systematic and rigorous learning and exposure to Banking, Finance, Accounts, and Taxation related disciplines and trains the student to develop conceptually, applied, and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.
- To familiarize students with conventional as well as contemporary areas in the discipline of Commerce. Also, enable them in national as well as international trends.
- The students learn conducting business accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- This course provides in-depth understanding of all core areas of Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.
- Successful candidates can also opt for a career in Accounts, Marketing, Finance or take up teaching assignments too. There are many Students from the PG Departments who are associated with our college as Teaching faculties.


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COURSE OUTCOME

Levels	Course/Subject	Objectives/Outcomes	Students Learning outcome
1st Semester	Monetary system	The objectives of this course are to develop the skills of evaluating business decisions in view of monetary policies of the government. To provide knowledge on financial markets and capital markets, money-volume of supply, methods of note issue and theories of money	Students get exposed to domestic and international monetary systems. By understanding the principles & systems of note issue, they get familiarize with the issues relating to conversion of currencies.
	International Business	The objectives of this course are to teach the importance global business in economic scenario, causes of globalization and impact of global business on Indian economy. And to understand foreign trade.	Students get familiarize with concepts, functions and practices of international business.
	Macro Economics for Business Decisions	The course outcome is to teach the impact of economic variable on the economy.	Students get knowledge on economic and macroeconomic variables, recession, depression, economic growth and appropriate measures to revive the economy.
	Advanced Financial Management	The course outcomes are, to explain the concepts of leverage, and benefits of cost. Students will get detail knowledge about mergers, acquisition and derivative instruments. associated with debt financing. To understand the common factors influencing capital structure and the capital	Students will understand the sound capital structure in order to maintain a balance between debt and equity capital. Improves their skills to evaluate complex investment situations



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		structure theories. Identify the cash flows for capital budgeting and apply various methods to analyze the projects. calculation of capital budgeting.	
	Human Resource Management	The objective of this course is to bring an outlook of organization and its employees and how they work together to achieve goals. It teaches about inherent abilities, acquired knowledge, aptitude, talents and skills of the persons employed in the organization.	Students get exposure on principles and practices of HRM and good HR practices with different case studies.
	Communication Skills	Students are expected to demonstrate the fundamental gateways of business and know better about management report writing. Case studies will help developing the knowledge and skills in business writing. Students will be able to manage better in perspective of internal personal relationships and also know the importance of team working. communication	It improves the analytical, written, verbal and non-verbal communication of students and also improves interpersonal skills essential in organizations involving decision making and implementation.
	Information Systems and Computers	The objectives of this course are to develop the skills of students in while working in spreadsheet. Know how to use different functions in excel. Accustom them with the IT laws and about Database Management.	Students will get familiarize with the use of Excel tools while making Capital Budgeting Decisions and know about the laws applicable for Cyber crimes.
2nd Semester	Indian Banking	The course outcome is, to make students familiarize about the role of monetary and credit policy and make them well	Students will get familiarize with Indian banking system and get knowledge on


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		acquainted with IRAC norms and securitization act also to learn about innovations in the current era. Students will also learn about prudential norms, the different banking institutions.	prudential norms and modern technologies in banking.
	Risk Management	The objectives of this course are, to introduce the principles, concepts and practice of risk and risk management and enable the students to understand different credit risk management models and different types of market risk analysis through different technique. Students also get knowledge operational risk.	Students get e basic knowledge on risk, type of risks and tools of risk management and different tools of risk management through which one can decide on investment avenues.
	Advanced E-Commerce and Mobile Commerce	The objectives of this course are, to provide knowledge about threats in e-commerce and encryption and its types. It also teaches the students about Electronic Data Interchange and different types of payment. They also get familiarize with the framework for mobile commerce and the impact of technological innovations and wireless application protocol which makes the students to know about the data access.	The students will know about the analytical and technical framework of the emerging world of e-commerce and mobile commerce and as a matter of competitive necessity, savvy managers must gain an understanding of the rapidly changing technology and business models.
	Business Research Methods	Course Outcome is to study the model and process of research and its applications in business environment. Students learn to see the statistical tools and techniques for research. Study the data	Students get familiarize with concepts, tools and techniques of the methodology of business research. The students will be able to do

		types, variables, scaling and tabulation. Learn to use the statistical techniques for research data analysis. Gives Knowledge about research applications in market survey and skills needed in drafting the report.	research.
	Operation research and quantitative technique	Provide students with high level knowledge of understanding the various quantitative techniques and its application in complex business problems. Students get to understand and use the network analysis for solving business problems and evaluate corporate projects using sensitivity, scenario and simulation analysis. Students get the knowledge on understanding of the probability techniques as a way of analyzing a complex situation. Students will also learn about building and solving transportation and assignment models.	Students get familiarize with concepts, tools and techniques of OR and QT. Students will be able to apply rational options in practical decision making and use standard mathematical models of OR.
	Business Marketing	The outcome of the course is to make students understand the fundamentals of business marketing and enable them to establish a better customer relationship. Students learn about the supply chain management, to control the marketing channels and marketing logistics and well acquainted with the marketing intelligence system.	Students get to understand the similarities and differences between Business-to-business Marketing and Consumer Marketing. Students also learn the application of tools towards formulating and implementing Business marketing strategies.


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	Micro Finance	The outcome of the course is to enable the students to know about SFC and Grameen bank and have a thorough knowledge about Self Help Groups and various other models to understand the functioning of SHG's.	Student understand the concept of Financial Benefits and RBI guidelines to Micro Finance. They get to know about different players, institutions and regulatory agencies influencing the Micro Finance activity. They learn to examine and compare the changing scenario of the rural people with the use of Microfinance.
3rd Semester (Accounting and taxation)	Business Ethics and Corporate Governance	The course outcome is to infuse the ethical behaviour in the youth through ethical code of conduct. Students get familiarize with corporate governance and practices of CSR activities in different companies in India, also understand ethical theories and ethical climate in companies.	Students will have a fair knowledge on corporate ethical culture, ethical values and practices.
	Corporate Financial Reporting	The course will provide the knowledge on Indian accounting standards and International financial reporting standards (IFRS) that are to be followed to prepare financial reports, also preparation of other reports liked-triple bottom line reporting-substantiality report. They learn the disclosure requirements in preparing financial statements, format and procedure followed in preparing and presenting financial statements. Gain	Students will be able understand recent developments in the area of financial reporting and will be able to analyses financial reporting and solve valuation problems.



		knowledge on importance of IFRS and GAAP in corporate financial reporting.	
	Accounting for Managerial Decisions	The course outcome is to train the students to make short run decisions by considering the contribution and profit analysis and enable them to understand the various techniques for inter firm comparison and divisional performance. Students get familiar with responsibility accounting to assign the profit or cost or revenue to the respective centers. Make them understand the importance of P/V ratio in the short-term decision-making process and preparation of functional budgets.	Students get familiarize with cost accounting theory in management decision making.
	Strategic Cost Management I	The objectives of the course are to make students familiarize with the various pricing strategies in decision making and describe some of the techniques and process of transfer pricing which are available to assist managers in taking decisions. Students understand the concept and application of learning curve. Learn the role of total quality management in improving the organizational performance and provide knowledge about balanced score card and bench marking.	Students get the knowledge on contemporary issues in costing systems and they understand and recognize strategies needed to be used at different managerial decisions.
	Direct Tax	This course gives basic	Students will have


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	Planning	features of direct and indirect taxes, application of tax provisions in business decisions, tax planning and reduce tax liability, availing exemptions and deductions of I.T act, Learn I.T returns filing, total income-deductions allowable and tax liability-advance tax payments.	e interface with direct taxation and apply the laws to business decisions.
	Cyber Space	The objective of this outcome is to familiarize students with internet, social media, e-commerce, e-governance and about appellate tribunals.	Students will learn about the basics of internet, revolution of social media in the contemporary world.
4th Semester (Accounting and taxation)	Commodity Markets	The course outcome is to make students understand the fundamental concepts of commodity, commodity exchanges and market participants. also provide detailed explanation on financial instruments. Provide knowledge on role of derivative instruments in managing the risk of investing and hedging activity at the individual and at corporate level. Provide knowledge on warehouse facility, clearing and settlement mechanism. Students also get to understand the market supervision, regulatory perspective, management aspects and familiarize the control system of commodity exchanges.	Students get exposure to the world of commodity market and to have on overview of different players, institutions and regulatory aspects of commodity market. • Also get familiarize with financial instruments used in commodity markets.


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	Corporate Financial Reporting Practices and IND AS	The course outcome is to familiarize the students on International financial reporting standards and to study types of mergers, methods of accounting, Accounting for investment subsidiary. They learn group financial statements or consolidated financial statement and study accounting for industry-based standards.	Students get to track, analyses and report the business income and analyses the reports in order to examine resource usage, cash flow, business performance and financial health of business.
	Strategic Cost Management II	The course Outcome is to make students familiarize with the various pricing strategies in decision making. and describe some of the techniques and process of transfer pricing which are available to assist managers in taking decisions. They try to understand the application of the concept of learning curve and explain the role of total quality management in improving the organizational performance. Also provide the knowledge about balanced score card and bench marking.	Students develop necessary skills to analyses external environment of business and make them to formulate strategies relating to cost and pricing.
	Goods and Services Taxes	The objectives of the course is to enable the student to have fair knowledge on indirect taxes, features and government tax policies and explain the structure of Central excise and salt act-levy of excise duty and classification of excise goods. Students will be provided with a complete insight into	Students will have a detailed knowledge about the functions, powers and structure of GST council and GSTN. It enables the students to have a knowledge on the provisions of levy and collection of GST and to know

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		customs act. Also learn to analyse the constitutional background of the Central sales tax.	the concept of time, place and value of supply.
	Dissertation	The objective of Dissertation is to expose students to practical environment critical investigation and evaluation on a particular topic relevant to environment and society.	Students will get familiarized with how to apply what they have learnt theoretically about research into practically.


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