

**DEPARTMENT OF COMMERCE  
GOVT. AUTONOMOUS COLLEGE, ROURKELA**

**PROGRAMME OBJECTIVE**

This program could provide well trained professionals for the Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., to meet the well-trained manpower requirements. The graduates will get hands on experience in various aspects acquiring skills for Marketing Manager, Selling Manager, Over all Administration abilities of the Company.

**PROGRAMME SPECIFIC OUTCOME**

The students should possess the knowledge, skills and attitudes during the end of the B.com degree course. By virtue of the training they can become an Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government jobs etc.,

**Bachelor of Commerce**

**SEM-1**

**AECC -1 (Environmental Science)**

According to UNESCO (1971), the objectives of environmental studies are: ...  
(a) Creating the awareness about environmental problems among people. (b) Imparting basic knowledge about the environment and its allied problems. (c) Developing an attitude of concern for the environment.

**CORE-1 (Financial Accounting)**

The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

**CORE-2 (Business Law)**

The objective of the course is to impart basic knowledge of the important business laws along with relevant case laws.

**GE-1 (Micro Economics)**

Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

## **SEM-2**

### **AECC-2 (Communicative English/MIL)**

The objective of this paper is to acquaint students with the Jacobean and ... MIL Communication

### **CORE-3 (Cost Accounting)**

To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment.

### **CORE-4 (Corporate Law)**

The objective of the course is to impart basic knowledge of the provisions of the Companies Act, 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

### **GE-2 (Macro & Indian Economy)**

The course aims at providing the student with knowledge of basic concepts of the macroeconomics. The modern tools of macroeconomic analysis are discussed and the policy framework is elaborated, including the open economy.

## **SEM-III**

### **CORE-5 (Corporate Accounting)**

To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements

### **CORE-6 (Income-tax Law and Practice)**

To enable the students to acquire more knowledge about Tax Act & Tax structure of India & to enable them to calculate Tax Liability under different heads of Income.

### **CORE-7 (Management Principles and Application)**

To enable the students to study the evolution of Management. The use of Principle of Management is necessary in every sphere of life, so this paper will help to accelerate the Managerial skill like motivational skill, Leadership Skill, Organizing Skill.

### **GE-3 (Business Statistics)**

The objective of this course is to familiarize students with the basic statistical tools used for managerial decision-making.

### **SEC-1 (E-Commerce)**

To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.

## **SEM-IV**

### **CORE-8 (GST and Indirect Taxes)**

To make students aware about the GST Act & its implementation in present scenario & also how GST Act affect our Financial Policies.

### **CORE-9 (Fundamentals of Data Management)**

To enable the students to acquire knowledge about computer application in corporate world. To acquaint student to make understand about different types of databases which is applicable

### **CORE-10 (Management Accounting)**

To acquaint the students with basic concepts of management accounting, and basic understanding of tools and techniques used for managerial decision making.

### **GE-4 (Principles of Marketing)**

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

## **SEM-V**

### **CORE-11 (Computerized Accounting & E-filing of Tax Returns)**

To make students aware about the mechanism of E-Filing of Tax & Also make students aware of the pros & cons of E-Filing of tax & giving them the advantages of the use of Computerized accounting.

### **CORE-12 (Fundamentals of Financial Management)**

To familiarize the students with the principles and practices of financial management.

### **DSE-1 (Human Resource Management)**

The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

### **DSE-2 (Financial Statement Analysis and Reporting)**

To enable the students, understand the basic knowledge about the financial statement analysis and reporting for economic Decision making.

## **SEM-VI**

### **CORE-13 (Auditing and Corporate Governance)**

To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

### **CORE-14 (Business Mathematics)**

The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

### **DSE-3 (Fundamentals of Corporate Tax Planning)**

To provide a conceptual idea about the various provisions of tax planning related to corporate sector.

### **DSE-4 (Project Viva-voce)**

## Master of Commerce

### **Programme Objectives**

This program could provide well trained professionals for the Industries, Banking Sectors, Insurance Companies, Financing companies, Logistics, distribution channel management, Application of Information technology in Business, Alternative investment management technique etc., to meet the well trained manpower requirements. The graduates will get hands on experience in various aspects acquiring skills for Marketing Manager, Sales Manager, Bank manager, Cost accountant, Academicians, Project management, Research Analysts, and Over all Administration abilities of the Company

### **Programme Specific Outcome**

The students should possess the knowledge, skills and attitudes during the end of the M.com degree course. By virtue of the training and curriculum, they can become an Managers, Accountants, Cost Accountants, Bank Managers, Auditors, Company Secretaries, Teachers, Professors, Stock Agents, Government jobs etc.

### **SEM-I**

#### **MCO101 (Managerial Economics)**

To learn about the application of economics for managerial decision making

#### **MCO102 (Advance Business Statistics)**

To learn about the application of advanced business statistics for managerial decision making

#### **MCO103 (Accounting for Managerial Decision)**

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

#### **MCO104 (Corporate Financial Accounting)**

To learn about the accounting procedure and technique followed in corporate sector.

### **SEM-II**

#### **MCO201 (Social Survey and Research Methodology)**

The objective of this course is to acquaint students the concepts Social Survey and Research. They will also be provided inputs research methods, research methodology, and process of research the process of research the process of report writing.

#### **MCO202 (Marketing Management)**

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental context.

### **MCO203 (Financial Management)**

The objective of this course is to enable the students to understand the fundamentals of financial management in the context of a corporate entity. It attempts to acquaint them with different dimensions of financial management with a focus on the application of the relevant tools and techniques of financial decision-making aimed at shareholder's wealth maximization.

### **MCO204 (Risk & Insurance Management)**

To learn about the recent development in insurance section.

## **SEM-III**

### **MCO301 (Corporate Governance & Business Ethics)**

The objective of the paper is to provide a theoretical understanding of the issues involved in corporate governance and business ethics from the perspective of a company manager engaged in welfare of the stakeholders

### **MCO302 (Organizational Behaviour)**

The objective of this course is to help students understand the conceptual framework of Interpersonal and organizational Behaviour.

### **MCO303 (Accounting for Managerial Decision)**

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

### **MCO304 (Merchant Banking and Financial Services)**

To know the conceptual, functional, and regulatory aspects of India Capital Market and Merchant Banking activities.

## **SEM-IV**

### **MCO401 (Business Environment)**

The Course develops ability to understand and scan business environment analysis opportunity and take decisions under uncertainty

### **MCO402 (Corporate Tax Planning)**

To provide a conceptual idea about the various provisions of the Income Tax Act related to the corporate sector and study the implications of these provisions on the tax planning of the companies.

### **MCO403 (Strategic Management)**

The objective of this course is to enhance decision making abilities of students in situation of uncertainty in a dynamic business environment.

**MCO404 (Project Management)**

The objective of the course is to acquaint the students with the concepts, tools and techniques as well as the methods of project planning and use as the strategy in the financial management.

**MCO405 (Seminar, Field Visit, Literature Review/ Survey Report)**

**MCO406 (Project Report & VIVA)**