

## **M.COM PART I & II( 2021-2022)**

### **Mapping of the Courses to Employability/Entrepreneurship/ Skill Development**

**Subject for both the Specialisation is common in First Year ( Sem 1 &2)**

<b>Class</b>	<b>Course Name</b>	<b>Course Code</b>	<b>Unit no and topics on Employability/Entrepreneurship/ Skill Development</b>
M.Com Sem I	Strategic Management	RJCCPGAA101	Unit 1. Understanding new forms of Strategic Management concepts and their use in business Unit 2. Understanding information pertaining to Business, Corporate and Global Reforms Unit 3. Develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions Unit 4 Entrepreneurship skills in recent developments and trends in the business corporate world
M.Com Sem I	Economics for Business Decisions	RJCCPGAA102	Unit 1. Understand the basic tools of economic theory and its practical applications Unit 2. understanding of the economic aspects of current affairs and thereby prepares them to analyze the market behavior with economic way of thinking Unit 3. Development of skills in application of economic principles in business decisions, it also intends to widen analytical ability of the

			<p>students and to provide them a foundation for further study of economics</p> <p>Unit 4. Employability by discussion of some cases involving the use of concepts of business economics</p>
M.Com Sem I	Cost and Management Accounting	RJCCPGAA103	<p>Unit 1. Understanding the concept of Cost and management accounting and its significance in the business</p> <p>Unit 2. Apply the techniques of costing in the decision making in the business corporates for developing Entrepreneurship skills</p> <p>Unit 3. Develop employability by preparing and presenting the financial report in the business corporates</p> <p>Unit 4. Develop skills in determining cost per unit by enhancing entrepreneurship skills</p>
M.Com Sem I	Business Ethics and Corporate Social Responsibility	RJCCPGAA104	<p>Unit 1. Understand the concept and relevance of Business Ethics in the modern era</p> <p>Unit 2. Understand the scope and complexity of Corporate Social responsibility in the global and Indian context</p> <p>Unit 3. Understand the concept of CSR, Legal Provisions and Specification on CSR, Role of NGO's and International Agencies in CSR, Integrating CSR into Business</p> <p>Unit 4. Designing CSR Policy, Sustainable</p>

			Development in business, Global Recognitions of CSR developing Entrepreneurship skills
M.Com Sem II	Research Methodology for Business	RJCCPGAA201	<p>Unit 1. Understand research in business &amp; social sciences</p> <p>Unit 2. Understand, develop, and apply the fundamental skills in formulating research problems</p> <p>Unit 3. Understanding and developing the most appropriate methodology for their research</p> <p>Unit 4. Make the learners familiar with the basic statistical tools and techniques applicable for research developing employability skills</p>
M.Com Sem II	MacroEconomics Concepts and Applications	RJCCPGAA202	<p>Unit 1. Understand the theoretical rationale behind policies at the country as well as corporate level</p> <p>Unit 2. Understand the basic macroeconomic concepts that strengthen analysis of crucial economic policies</p> <p>unit 3. Economic fluctuations and Stabilization policies in IS- LM framework, developing Entrepreneurship Skills</p> <p>Unit 4. Understand Balance of payments disequilibrium of an open economy, Devaluation, revaluation as expenditure</p>

			switching policies - effectiveness of devaluation
M.Com Sem II	Corporate Finance	RJCCPGAA203	<p>Unit 1. Understand the objectives of Financial Management</p> <p>Unit 2. Entrepreneurship skills by understanding developing and apply the techniques of investment in the financial decision making in the business corporates</p> <p>Unit 3. Employability skills by analysing the financial statements of a company or business</p> <p>Unit 4. Develop Entrepreneurship skills by taking Financial decision for start-ups and expansion strategies</p>
M.Com Sem II	E-Commerce	RJCCPGAA204	<p>Unit 1. Understand skills the emerging world of e-Commerce</p> <p>Unit 2. Entrepreneurship skills current challenges and issues in e-commerce various business models</p> <p>Unit 3. Employability skills in Web-based Commerce and equip the learners to assess e-commerce requirements of a business</p> <p>Unit 4. Understanding Legal and Regulatory Environment and Security issues of E-commerce</p>
<b>M.Com Accountancy Specialisation Part II Sem III &amp; IV</b>			

M.Com Sem III Part 2	Advanced Financial accounting	RJCCPGAA301	<p>Unit 1. Understand &amp; develop the concept of financial accounting</p> <p>Unit 2. Understanding foreign currency conversion, banking companies, insurance companies and cooperative society</p> <p>Unit 3. Employable by preparing and presenting financial statement</p> <p>Unit 4. Employability skills analysing balance sheet statement of companies</p>
M.Com Sem III Part 2	Advanced Cost accounting	RJCCPGAA302	<p>Unit 1. Understanding skills the concept of cost accounting and its significance in businesses</p> <p>Unit 2. Entrepreneurship skills can be developed by applying techniques of cost accounting in process costing, overhead allocation, Activity Based costing, transfer pricing and Inflation accounting</p> <p>Unit 3. Employable skills by application of costing techniques</p> <p>Unit 4. Employable skills by gaining knowledge Cost accounting application in Big business</p>
M.Com Sem III Part 2	Advanced Auditing	RJCCPGAA303	<p>Unit 1. Understand the concept of Direct tax and its significance</p> <p>Unit 2. Understand skills basic concepts of direct tax in case of Individuals, HUF, firm and companies</p> <p>Unit 3. Employable skills by preparation of tax calculations of Individuals Firms and Companies</p> <p>Unit 4. Entrepreneurship skills by gaining knowledge and updating latest changes in tax reforms</p>

M.Com Sem III Part 2	DIRECT TAX	RJCCPGAA304	<p>Unit 1. Understand the concepts and techniques of Auditing</p> <p>Unit 2. Understanding skill in appointment, Rights, Duties and special Audit</p> <p>Unit 3 Employability skills can be achieved preparing and presenting the audit report</p> <p>Unit 4. Employability skills by developing techniques of Auditing</p>
M.Com Sem IV Part 2	Corporate financial accounting	RJCCPGAA401	<p>Unit 1. Employability skills can be developed by developing the concept of corporate financial Reporting and its significance in corporates</p> <p>Unit 2 Employable by developing and applying IND AS, Consolidated Financial Statements, Merger and Acquisitions</p> <p>Unit 3 &amp; 4. Employable skills by preparing and presenting financial reporting in business corporates</p>
M.Com Sem IV Part 2	Indirect tax – Introduction Of Goods And Service Tax	RJCCPGAA402	<p>Unit 1. Employable Skills can be developed by understanding the concept of Financial Management</p> <p>Unit 2. Entrepreneur skills can be developed by application Capital budgeting Working Capital</p> <p>Unit 3 &amp; Unit 4. Employable skills can be achieved by Management, Inventory management, Time Value Of Money</p>

M.Com Sem IV Part 2	Financial Management	RJCCPGAA403	<p>Unit 1. Understand skills concept of Goods and service Tax ( GST)</p> <p>Unit 2. Understanding skills can be obtained by the concepts of GST with Intra State, Inter State Supply Place of Supply and calculation Of GST</p> <p>Unit 3 &amp; 4 Entrepreneurship skill can be obtained by applying GST to various business entities</p>
M.Com Sem IV Part 2	IFRS(International Financial Reporting Standards)	RJCCPGAA404	<p>Unit 1. Understanding skills by concept of International Financial Reporting Standards</p> <p>Unit 2. Employability skills by application of techniques of cashflow, IFRS and IND AS</p> <p>Unit 3&amp; 4 Application of concept of IFRS in business</p>

### **M.Com Business Management Specialisation Part II Sem III & IV**

M.Com Sem III Part 2	Human Resource Management	RJCCPGBM301	<p>Unit 1. Understanding skills concepts and practices of strategic HRM and global practices</p> <p>Unit 2. Employable by acquaint the students with HRD and Management Development practices and training programs, implementation of Performance Appraisal and Succession Planning.</p> <p>Unit 3. Employable skills by highlight the legal framework in governing the HR administrative practices of corporate</p> <p>Unit 4. Employable by emphasize on the emerging issues in HRM- Health and Safety, Work Life Balance, Talent</p>
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			Management and Management of organisational change.
M.Com Sem III Part 2	Rural Marketing	RJCCPGBM302	<p>Unit 1. Understanding skills by familiarize the students with basic concepts of Rural Marketing in India , its challenge and opportunities</p> <p>Unit 2. Entrepreneurship skills by understanding of consumer behavior in Rural Markets.</p> <p>Unit 3. Entrepreneurship skills by acquaint the students with prospectus of Agricultural Marketing and Agricultural Exports.</p> <p>Unit 4. Employable by emphasize the role of Commodity Boards, E-commerce and IT in agricultural Marketing</p>
M.Com Sem III Part 2	Entrepreneurial Management	RJCCPGBM303	<p>Unit 1. Understand entrepreneurship process.</p> <p>Unit 2. Entrepreneurship skills can be obtained creation of Entrepreneurial Ventures, Start-up India initiatives and role of Social Entrepreneurship.</p> <p>Unit 3. Entrepreneurship skills can be developed by gaining knowledge about project management process, Preparation of project report and feasibility studies</p>



			Unit 4. Entrepreneurship skills through knowledge about project management process, Preparation of project report and feasibility studies
M.Com Sem IV Part 2	Supply Chain Management and Logistics	RJCCPGBM401	<p>Unit 1. Understanding skills with the concept of Supply Chain management, its principles and strategies.</p> <p>Unit 2. Employable by gaining knowledge Perspective decision making in terms of Transportation, Warehousing, Packaging and Material Management.</p> <p>Unit 3.&amp; 4 Entrepreneurship skill preparation of SCM Plan, Use of internet in SCM and implementation of Operative Systems in SCM</p>
M.Com Sem IV Part 2	Retail Management	RJCCPGBM402	<p>Unit 1. Understanding skills in developments in Retail Management.</p> <p>Unit 2. Employability skills can be achieved by understanding of Successful Retail Corporates in India &amp; transition in Retailing</p> <p>Unit 3&amp; 4. Entrepreneurship skills can be developed by emphasis on the Retail location, layout and Merchandising management</p>

M.Com Sem IV Part 2	Tourism Management	RJCCPGBM403	<p>Unit 1. Understanding skills with Concept of Tourism management.</p> <p>Unit 2. Entrepreneurship skill by Business setting Procedures and Process for starting a Travel Agency</p> <p>Unit 3. Employable by highlighting the role of Travel Intermediaries, Role of Institutional support for development of Tourism in India &amp; Abroad</p> <p>Unit 4. Understanding skills by with sustainable Tourism Development principle and practices</p>
M.Com Sem IV Part 2	Project work	RJCCPGBM304 & RJCCPGBM404	<p>Entrepreneurship skills can be developed by preparing project report in the area of choice from the given optional</p>