

Department of Commerce

Tezpur University

Tezpur- 784028: Assam

Learning Outcomes based Curriculum

Programme: Integrated M.Com

Preamble

Department of Commerce is the second department established under the "School of Management Sciences". The department offers 5 years Integrated Master of Commerce (M. Com.) programme since 2014. The Integrated M.Com programme is offered with the option of lateral exit on successful completion of six semesters with B.Com (Hons) degree and lateral entry in the Seventh Semester (subject to fulfilment of eligibility criteria) for the M. Com. Degree. The thrust areas of the department are Accounting and Taxation, and Banking and Finance.

1. Introduction

Commerce education has a crucial role in today's dynamic business environment. The challenges imposed by rapid globalisation, privatisation and digitisation has made it difficult for organisations to survive in the ever-increasing competitive business world. Under such circumstances, commerce education is emerging as one of the most promising and budding area of study as it provides students with in-depth knowledge of business and its different functional areas.

Keeping in mind the growing demand for commerce graduates, the department has introduced 5 years Integrated Master of Commerce (M. Com.) programme in the year 2014. The programme is offered with the option of lateral exit on successful completion of six semesters with B. Com (Hons) degree and lateral entry in the Seventh Semester (subject to fulfilment of eligibility criteria) for the M. Com. Degree. Students who have completed 10+2 standard in Science/Commerce stream with minimum 60% aggregate marks can apply for the Integrated M. Com programme. Similarly, students passed B. Com with minimum 50% marks in Major/Honours can apply for the M. Com (Lateral Entry) programme. In order to get the Integrated M. Com degree, students need to complete 210 credit over the period of five years or 10 semesters, whereas to get the M. Com degree students need to complete 80 credits over the period of two years or four semesters. In case the student opts for lateral exit from Integrated M. Com after three years or six semesters with B. Com Honours degree, they need to complete 130 credits during that period.

The programme is designed to provide the basis for developing the skills necessary to face the challenges of job market. The course structure supports the process of competency building of the students in attaining success in NET/SET and other competitive examinations that the pass outs may appear in, and the course structure takes care of both practical and theoretical dimensions. Moreover, possible care has been taken to ensure that the students acquire relevant

skills and knowledge expected of a successful graduate in case anyone opts for lateral exit after completion of the sixth semester with a required B. Com. (Hons.) degree, enabling him/her to pursue any professional programme of his/her choice. This course structure attempts to ensure that the students are equipped with necessary soft and behavioural skills, which are expected to distinguish this programme from the typical B.Com. programmes usually offered. The pass outs of the Integrated M. Com. Programme are expected to fulfil all the requirements of careers in teaching, research, industry and consultancy, apart from becoming a self-employed professional or a successful entrepreneur.

2. Qualification descriptors for the graduates

Knowledge & Understanding:

1. Adequate knowledge in the field of Accounting, Taxation, Banking and Finance.
2. Comprehensive knowledge about current or contemporary developments in the field of business.

Skills & Techniques:

1. Students will have adequate analytical and problem-solving skills
2. Students will have the ability to work in teams with enhanced communication and inter-personal skills.

Competence:

1. Students will have adequate knowledge to start entrepreneurial ventures.
2. Students will be competent to work in functional areas like Accounting, Taxation Banking and Finance.

3. Graduates Attributes

1. In-depth knowledge and understanding
2. Analytical and critical thinking
3. Business problem solving

4. Program Outcomes

- PO1. Students will have the ability to apply acquired knowledge in business decision making and will develop an inclination towards lifelong learning
- PO2. The students will be ready for employment in functional areas like Accounting, Taxation, Banking, Insurance and Corporate Law
- PO3. Students, with an enriched knowledge in the thrust areas, will have an aptitude to pursue a career in teaching and research
- PO4. Students will have the ability to work in teams with enhanced communication and inter-personal skills
- PO5. Students will have the theoretical and practical knowledge to start their own entrepreneurial ventures

5. Structure of the curriculum for Integrated M.COM

Course category	No of courses	Credits per course	Total Credits
I. Core courses	34	2/3/4/5 Credit	135
II. SEC	4	3/4 Credit	15
III. AECC	1	4 Credit	4
IV. Elective courses	4	3 Credit	12
V. DSE	19	3/4 Credit	44
Total credits			210

Structure of the curriculum for M.COM Lateral Entry.

Course category	No of courses	Credits per course	Total Credits
I. Core courses	14	3/4 Credit	52
II. Elective courses	2	3 Credit	6
III. DSE	13	3/4 Credit	22
Total credits			80

6. SEMESTER-WISE SCHEDULE

SEMESTER I

Course type	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
Core	IC107 Business Organization and Environment	3	1	0	4	4
	IC108 Micro Economics	2	1	1	4	4
	IC111 Business Regulatory Framework-I	3	1	0	4	4
	IC112 Financial Accounting- I	3	1	1	6	5
SEC- 1	IC 110 English Comprehensive Skill	3	1	0	4	4

SEMESTER II

Course type	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
Core	IC 122 Principles and Practice of Management	3	1	0	4	4
	IC 124 Business Mathematics- I	3	1	0	4	4
	IC 126 Financial Accounting – II	3	1	1	6	4
	IC 127 Macro Economics	3	1	0	4	4
AECC-1	ES 103 Environmental Studies					4

SEMESTER III

Course type	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
Core	IC 201 Business Regulatory Framework-II	3	0	0	3	4
	IC 207 Inter-Personal Skills	1	0	2	5	3
	IC 208 Basic Statistics	3	1	1	6	5
	IC 209 Cost Accounting	3	1	0	4	4
SEC-2	IC 210 Corporate Accounting- I	3	1	0	4	4
SEC-3	IC 205 Functional Communicative Skill	2	0	1	4	3

SEMESTER IV

Course type	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
Core	IC 222 Indirect Taxes	3	0	1	5	4
	IC 224 Banking Laws and Practice	3	0	1	5	4
	IC 225 Corporate Accounting -II	3	1	0	4	4
	IC 227 Fundamentals of Insurance	3	0	0	3	3
	IC 228 Business Mathematics- II	3	1	0	4	4
Open Elective						3

SEMESTER V

Course type	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
Core	IC 301 Company Law	2	0	0	2	2
	IC 304 Income Tax – Law and Practice	3	0	1	5	4
	IC 308 Business Finance	3	0	1	5	4
	IC 309 Corporate Accounting-III	3	1	1	6	5
SEC-4	IC 307 Entrepreneurship	3	0	1	5	4
Open Elective		3	0	0	3	3

SEMESTER VI

Course type	Course Code	Course type	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
DSE-1	IC 321	Computer and Its Application in Accounting and Taxation	3	0	1	5	4
	IC 341	Computer and Its Application in Banking and Finance					
DSE-2	IC 327	Auditing and Assurance	3	0	0	3	3
	IC 342	Indian Financial Market and Financial System					
DSE-3	IC 323	Management Accounting	3	1	0	4	4
	IC 343	Financial Services					
DSE-4	IC 324	Public Finance	3	1	0	4	4
	IC 344	Banking Regulatory Framework					

DSE-5	IC 325	Tax Planning and Procedures	3	1	0	4	4
	IC 347	Capital Market Operations					
DSE-6	IC 326	Dissertation (Accounting, Taxation Area)	1	0	2	5	3
	IC 346	Dissertation (Banking, Finance Area)					

COURSE STRUCTURE FOR M.COM MODULE

SEMESTER: Integrated M.COM VII & M.COM I

Course type	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
Core	IC 501 Organizational Theory and Behaviour	3	1	0	4	4
	IC 502 Financial Statement Analysis	3	1	0	4	4
	IC 503 Statistics for Business Decisions	3	0	1	5	4
	IC 504 Corporate Governance and Business Ethics	3	0	0	3	3
	IC 505 International Business	3	0	0	3	3

SEMESTER: Integrated M.COM VIII & M.COM II

Course type	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
Core	IC 521 Human Resource Management	3	0	0	3	3
	IC 522 Marketing Management	3	0	0	3	3
	IC 523 Managerial Economics	3	1	0	4	4
	IC 524 Operations Research	3	0	1	5	4
	IC 525 Methodology for Business Research	3	0	1	5	4

Open Elective						3
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SEMESTER: Integrated M.COM IX & M.COM III

Course type	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
Core	IC 602 Management Information System	3	0	1	5	4
	IC 605 Project Work	0	0	4	8	4
	IC 608 Strategic Management	3	1	0	4	4
Open Elective						3

Discipline Specific Elective (7 Credits)

GROUP 'A': ACCOUNTING AND TAXATION

Course type	Course Code	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact	Credits
DSE-1	IC 603	Corporate Financial Reporting	3	0	1	5	4
DSE-2	IC 604	Business Valuation	3	0	0	3	3

GROUP 'B': BANKING AND FINANCE GROUP

Course type	Course Code	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact	Credits
DSE-3	IC 606	Retail Banking	3	0	1	5	4
DSE-4	IC 607	Insurance Management	3	0	0	3	3

SEMESTER: Integrated M.COM X & M.COM IV

Course type	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
Core	IC 625 Strategic Financial Management	3	1	0	4	4

Discipline Specific Elective (12 Credits)

GROUP 'A': ACCOUNTING AND TAXATION

Course type	Course Code	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
DSE-6	IC 622	Strategic Cost & Management Accounting	3	0	0	3	3
DSE-9	IC 624	Corporate Tax Management	3	1	0	4	4
DSE-5	IC 631	Advanced Auditing	3	1	0	4	4
DSE-7 or DSE-8	IC 632 or IC 633	Innovations in Accounting or Project Planning and Control	3 3	1 1	0 0	4 4	4 4

Total Credit: 15

GROUP 'B': BANKING AND FINANCE GROUP

Course type	Course Code	Course title	Lecture (L)	Tutorial (T)	Practical (P)	Contact Hour (CH)	Credits
DSE-10	IC 626	Security Analysis and Portfolio Management	3	1	0	4	4
DSE-11	IC 627	International Finance	3	0	0	3	3
DSE-12	IC 634	Marketing of Financial Services	3	1	0	4	4

DSE-13 or DSE-8	IC 632 or IC 633	Credit and Risk Management or Project Planning and Control	3 3	1 1	0 0	4 4	4 4
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7. Mapping of course with program outcomes (POs)

Course title	PO1	PO2	PO3	PO4	PO5
IC107 Business Organisation and Environment	✓	x	✓	x	✓
IC108 Micro Economics	✓	✓	✓	x	x
IC110 English Comprehension Skill	✓	✓	✓	x	✓
IC111 Business Regulatory Framework I	✓	✓	✓	x	✓
IC112 Financial Accounting I	✓	✓	✓	x	✓
IC 122 Principles and Practice of Management	✓	x	x	✓	✓
IC 124 Business Mathematics- I	✓	x	✓	x	x
IC 126 Financial Accounting – II	✓	✓	✓	x	✓
IC 127 Macro Economics	✓	✓	✓	x	✓
IC 201 Business Regulatory Framework-II	✓	✓	x	x	x
IC 205 Functional Communicative Skill	x	x	✓	✓	x
IC 207 Inter-Personal Skills					
IC 208 Basic Statistics	✓	✓	✓	x	✓
IC 209 Cost Accounting	✓	✓	x	x	✓
IC 210 Corporate Accounting- I	✓	✓	✓	x	✓
IC 222 Indirect Taxes	✓	✓	✓	x	✓
IC 224 Banking Laws and Practice	✓	✓	✓	x	✓
IC 225 Corporate Accounting -II					
IC 227 Fundamentals of Insurance	✓	✓	✓	x	✓
IC 228 Business Mathematics- II	✓	✓	✓	x	✓

IC 301 Company Law	x	✓	✓	x	✓
IC 304 Income Tax – Law and Practice	✓	✓	✓	x	✓
IC 307 Entrepreneurship	x	x	✓	✓	✓
IC 308 Business Finance	✓	✓	✓	x	✓
IC 309 Corporate Accounting-III	✓	✓	✓	x	✓
IC 321 Computer and Its Application in Accounting and Taxation	✓	✓	✓	x	✓
IC 341 Computer and Its Application in Banking and Finance	✓	✓	✓	x	✓
IC 327 Auditing and Assurance	✓	✓	✓	x	x
IC 342 Indian Financial Market and Financial System	✓	✓	✓	x	✓
IC 323 Management Accounting	✓	✓	✓	x	✓
IC 343 Financial Services	✓	x	x	x	x
IC 324 Public Finance	✓	x	✓	x	✓
IC 344 Banking Regulatory Framework	x	✓	✓	x	x
IC 325 Tax Planning and Procedures	✓	✓	✓	x	✓
IC 347 Capital Market Operations	✓	✓	✓	x	✓
IC 326 Dissertation (Accounting, Taxation Area)	✓	✓	✓	x	✓
IC 346 Dissertation (Banking, Finance Area)	✓	✓	✓	x	✓
IC 501 Organizational Theory and Behaviour	✓	x	✓	✓	
IC 502 Financial Statement Analysis	✓	✓	✓	x	✓
IC 503 Statistics for Business Decisions	✓	✓	✓	x	x
IC 504 Corporate Governance and Business Ethics	✓	x	✓	x	✓
IC 505 International Business	✓	✓	✓	x	✓
IC 521 Human Resource Management	✓	x	✓	✓	✓
IC 522 Marketing Management	✓	x	✓	x	✓
IC 523 Managerial Economics	✓	✓	✓	x	✓
IC 524 Operations Research	✓	✓	✓	x	✓
IC 525 Methodology for Business Research	✓	x	✓	x	x

IC 602 Management Information System	x	✓	✓	x	x
IC 605 Project Work	✓	✓	✓	x	✓
IC 608 Strategic Management	x	x	✓	x	✓
IC 603 Corporate Financial Reporting	✓	✓	✓	✓	x
IC 604 Business Valuation	✓	✓	✓	x	✓
IC 606 Retail Banking	✓	✓	✓	✓	x
IC 607 Insurance Management	✓	✓	✓	✓	x
IC 625 Strategic Financial Management	✓	✓	✓	x	✓
IC 622 Strategic Cost & Management Accounting	✓	✓	✓	x	✓
IC 624 Corporate Tax Management	✓	✓	✓	x	✓
IC 631 Advanced Auditing	✓	✓	✓	x	x
IC 632 Innovations in Accounting	✓	✓	✓	x	✓
IC 633 Project Planning and Control	✓	✓	✓	x	✓
IC 626 Security Analysis and Portfolio Management	✓	✓	✓	x	✓
IC 627 International Finance	✓	✓	✓	x	
IC 634 Marketing of Financial Services	x	✓	✓	x	✓
IC 632 Credit and Risk Management	✓	✓	x	x	✓
IC 633 Project Planning and Control	✓	✓	x	x	✓

8. Evaluation plan:

Students are evaluated on three aspects namely (i) Theoretical knowledge, (ii) Problem Solving Skill and (iii) Communication Skill. The theoretical knowledge is evaluated by descriptive tests. The problem-solving skill is judged based on students' ability to solve cases whereas, the communication skill is evaluated based on performance in various presentation and viva conducted from time to time in the department.