

UNIVERSITY DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION

L. N. MITHILA UNIVERSITY, DARBHANGA

**Kameshwaranagar, Prabandhan Bhawan
Darbhanga – 846 008 Bihar (India)**

Prof. (Dr.) A. K. Singh
Head-cum-Director
Former Dean,
Faculty of Commerce
Former Registrar



Reference No. : m/c/061-063/22

Date: 14.03.2022

To

The Director,
IQAC
L. N. Mithila University, Darbhanga

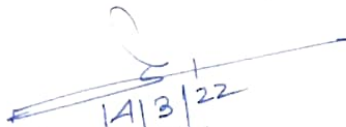
**Sub: Documents required for NAAC Assessment and Accreditation –
regarding.**


Sir,

In compliance with Letter no. IQAC/2121-44/22, dated 25-02-2022, a copy of the Programme and Course Outcome of M.Com. Programme duly approved by the Departmental Council in its meeting held on 09-03-2022 vide resolution taken for agenda no. 2, is being sent herewith for further needful.

Thanking you;

Yours sincerely,


14/3/22
(Divakar Jha)
Coordinator, DQAC


(A. K. Singh) 14.03.22
Head-cum-Director
Chairman, DQAC

Encl: As above

University Department of Commerce and Business Administration

L N Mithila University, Darbhanga-846008 Bihar

Programme Name: M Com (Post-graduate Degree Course)

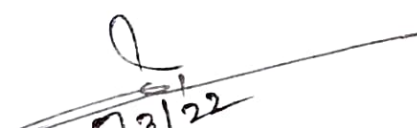
Program Outcome

The academic program is intended to impart knowledge and skill to learners in the subject domain and to imbibe high socio-organizational values. Against this backdrop, the academic programme has been meticulously designed and structured under the choice-based credit system.


Course-curriculum of the programme provides advanced theoretical knowledge to the learners and makes them aware of the latest developments in the field. On successful completion of the Programme, learners are expected to have deep insights and high proficiency in the core areas of the subject facilitating them to pursue a successful career in different professional areas.

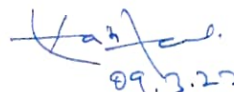
More specifically, the key facets of the learning outcome of the Programme may be underlined as:


1. The graduates will have the knowledge of basic and emerging dimensions of modern age commerce stream.
2. They will get acquainted with the key variables of business and its national and international environment.
3. The graduates will cope with the entrepreneurial challenges in most modern businesses and comply with the needs and compulsions of the various hierarchical organization structure.
4. Using knowledge and aptitude acquired in the course of study they will be capable of solving socially relevant problems in their daily lives.
5. The graduates will find themselves academically elevated and holistically empowered both at social and organizational levels.
6. Enhancing the horizon of knowledge, to enable the learners to pursue academic or professional careers.


5/3/22
-Divakar Jha
Associate Professor
Univ Dept of Com & Bus Admn
L N Mithila University, Darbhanga

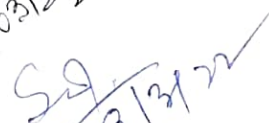

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Course Outcome

Programme Name: M Com (1st Sem)

Course Code: COMCC-1

Course Title: Management Concept

Course Objective: Inculcating managerial skills and theoretical knowledge for managing business units with a special focus on functional areas of business and management.

Course Outcome: After successful completion of the course, the learner will have insights into:

1. The conceptual framework of Management
2. The philosophical premises of the Management concept
3. The core functions of modern Management
4. The traditional and modern functional areas of Management and;
5. The core values of Management Information System.


5/3/22
-Divakar Jha
Associate Professor
Univ Dept of Com & Bus Admn
L N Mithila University, Darbhanga


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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: MBA
1st Semester

Name of the Course: Principles & Practice of management

Course Objective:

This course intended to develop the basic awareness of management functions and various dimensions of organizational life. It also attempts to provide exposure of the ethical dilemma in management practices.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the meaning of the management: define the process and functions of the business management.
- Know the meaning, nature and significance of principle of management
- Understand the concept, advantages, disadvantages and process of various types of decision making
- Understand that how planning is crucial in functioning of organization
- Understand the concept and meaning of organizing
- Delineate the concept & process of communication
- Understand the concept and meaning of the controlling

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LALIT NARAYAN MITTHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.

1st Semester

Name of the Course: Statistical Analysis (COMCC-2)

Course Objective:

The objective of this course is to expose students with the use of various statistical techniques commonly practiced in business arena and be able to apply them in managerial decision making.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the Fundamentals of Business Forecasting.
- Develop the skill to apply Correlation and Regression Analysis.
- Comprehend and apply Probability Theory.
- Develop insights about Probability Distribution and its applications.
- Acquaint with Chi-square Test for Test of Independence and Test of Goodness of Fit.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.
1st Semester

Name of the Course: Managerial Economics (COMCC-3)

Course Objective:

The basic objective of this course is to make the students aware of the various economic issues that they are expected to face as managers at the firm level and to equip them with the tools and techniques of economic analysis for improving their decision-making skills.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the concept, nature and scope of Managerial Economics as well as role and responsibility of Managerial Economist.
- Enable the skills for Demand Analysis,
- Acquaint with the aspects of Pricing Theory,
- Comprehend the Dynamics of Pricing Policies and Practices,
- Gain knowledge about the Nature and Measurement of Profit.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.

1st Semester

Name of the Course: Business Finance (COMCC-4)

Course Objective:

The objective of this course is to enable the students to understand the dimensions of Business Finance which will be helpful in effective financial decision-making aimed at shareholders wealth maximization.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the concept, nature and scope of Business Finance and Traditional and Modern views of Finance,
- Learn the Dynamics of Planning for Funds required in Business Entities,
- Know the meaning, nature and theories of Capitalisation as well as causes, effects and remedies of over capitalization and under capitalization
- Acquaint with the purpose, sources and instruments of short term, medium term and long term financing for a business firm,
- Know the sources and forms of external financing with special reference to India and also the trends and broad features of underwriting in India.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.
2nd Semester

Name of the Course: Human Resource Management (COMCC-5)

Course Objective:

The objective of this course is to help students understand the concept of Human Resource Management and measurement of value addition to the organization.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the concept and dimensions of Human Resource Management in an organization.
- Explain the aspects related to selection, training and development of Human Resources for an organization.
- Comprehend the dynamics of employee relations.
- Understand the concept and significance as well as criteria of performance appraisal.
- Appraise the Human Resource Accounting and its measurement.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.
2nd Semester

Name of the Course: Marketing Management (COMCC-6)

Course Objective:

The course intends to provide an experienced based approach to marketing theory and its practical application.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the Fundamentals of Marketing Management,
- Aware about the Micro and Macro Marketing Environments and their role in making the Marketing Decisions,
- Have an exposure of Marketing Information System,
- Understand the concepts of Consumer Behaviour and Factors influencing Consumer Behaviour,
- Get introduced to the concept of Marketing Mix along with its sub-mixes: Product, Price, Promotion and Place.

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Course Outcome

Programme Name: M Com (2nd Sem)

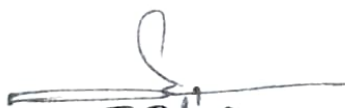
Course Code: COMCC-7

Course Title: Financial Management

Course Objective: To know and apply various financial concepts, theories, and tools and to equip graduates with the skills necessary to manage the financial affairs of the organizations

Course Outcome: After successful completion of the course, the learner will have insights into:

1. The understanding of the broad coverage of Financial Management
2. The approaches and techniques of fixed assets management
3. The process and funding of current assets in the organization
4. The principles and practices of defining capital structure
5. The management of income of the entities


5/3/22
-Divakar Jha

Associate Professor
Univ Dept of Com & Bus Admn
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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme : M.COM.
2nd Semester

Name of the Course : Corporate Legal Framework (COMCC-8)

Course Objective:

The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

Learning Outcomes:

After completion of this course the students will be able to

- Have an insight of the Indian Companies Act and its requisite provisions,
- Comprehend the various important aspects related to Share Capital,
- Gain knowledge about procedure of meetings and management of Corporate entities.
- Know about the provisions related to Accounts and Audit of Companies,
- Gain awareness about the IRDA, SEBI, FEMA and Consumer Protection Act.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M.COM.
2nd Semester

Name of the Course: Management Accounting (COMCC-9)

Course Objective:

The objective of this course is to expose the students to the applied aspects of Accounting and making them familiar with the techniques of using Accounting information for decision making.

Learning Outcomes:

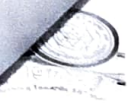
After completion of this course the students will be able to

- Understand the meaning, objectives, nature and scope of Management Accounting and its distinction from Financial Accounting and Cost Accounting.
- Develop the skill of Budgeting and be able to prepare different budgets for an organization.
- Acquire the conceptual knowledge of Standard Costing and Variance Analysis and its applications
- Know the basics of Break even Analysis and apply the concepts in different business situations for managerial decision making.
- Get introduced to the various aspects of Management Reporting for an entity.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme : M. COM.
3rd Semester

Name of the Course : Entrepreneurship Development in India (COMCC-10)

Course Objective:

The basic objective of this course is to introduce the basics of entrepreneurship and having a good blend of theory and practical aspects, the students will be future ready to become entrepreneurs.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the concept and characteristics of Entrepreneur as well as the role of Entrepreneurs in economic growth.
- Learn the different theories of Entrepreneurship.
- Understand the aspects of Entrepreneurial Behaviour and Motivation,
- Acquaint with the sources of ideas and processing of ideas as entrepreneurial activities.
- Comprehend the problems and the remedial measures required for the development of women entrepreneurship in India.

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Course Outcome

Programme Name: M Com (3rd Sem)


Course Code: COMCC-11

Course Title: Research Methodology

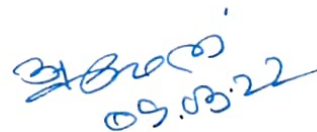
Course Objective: Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving real life business-related problems.

Course Outcome: After successful completion of the course, the learner will be able to:

1. Understand some basic concepts of research and its methodologies
2. The broad process of organizing and conducting research
3. The required knowledge and skills for dealing with data and its analysis
4. The layout of research communication
5. The particular art of writing a Thesis and making and presenting a Research Paper


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-Divakar Jha
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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.
3rd Semester

Name of the Course: Advanced Accountancy (COMCC-12)

Course Objective:

The objective of this course is to expose students with definitive and comprehensive accountancy covering advanced and specialized accounting for companies as well as different types of organizations.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the Fundamentals of Investment and Competency in Accounting for Investments,
- Develop the skill of preparation of Voyage Accounts,
- Acquire a fair degree of Proficiency in Social Accounting,
- Build Competence in Accounting for Price Level Changes i.e., Inflation Accounting,
- Gain knowledge and develop the skill of Financial Reporting for Corporate Sector.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme : M. COM.
3rd Semester

Name of the Course : Corporate Direct Tax (COMCC-13)

Course Objective:


The course aims to provide an understanding of Corporate Tax including rules pertaining there to and to be able to compute Total Income of a Company, and computation of Corporate Tax along with tax payment procedure.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the concept and objectives of Income Tax especially Corporate Tax and the basics related to Direct Taxation.
- Develop the skill of computation of Total Income of a Company.
- Develop the skill of computation of Corporate Tax.
- Acquaint with the Special Tax Provisions viz. Tax Provisions in respect of Free Trade zones, Infrastructure Development, Backward Areas and Tax Incentives to Exporters.
- Know the procedure and provisions related to Tax Payment.


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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.
3rd Semester

Name of the Course: Security Analysis & Portfolio Management (COMCC-14)

Course Objective:

The objective of this course is to let the students aware of the different types of investment avenues and to learn the dynamics of Security Analysis and Portfolio Management.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the Fundamentals of Investment Management,
- Gain the Knowledge of the Investment Decisions,
- Comprehend Risk-Return Analysis in the context of Investment Management.
- Familiarize the various approaches of Security Analysis,
- Know the dynamics of Portfolio Analysis and Revision.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.
4th Semester

Specialisation – Accounting and Finance

Name of the Course: Corporate Tax Planning and Management (COMEC-01)

Course Objective:

The course aims to equip students with the principles and provisions of Corporate Tax Structure and develop the skills of Tax Planning and management for corporate entities.

Learning Outcomes:

After completion of this course the students will be able to

- Comprehend the concepts of Tax Evasion, Tax Avoidance, Tax Planning and Tax Management,
- Acquaint with the aspects related to Tax Planning for setting up new business.
- Know about the aspects related to Tax Planning and Financial Management decisions,
- Acquaint with the aspects related to Tax Planning with reference to forms of business organizations,
- Know about the aspects related to Tax Planning for Employee's Remuneration.

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Course Outcome

Programme Name: M Com (4th Sem)


Course Code: COMEC-2

Course Title: Advanced Cost Accounting

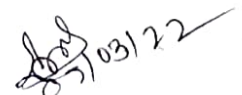
Course Objective: To facilitate and instruct learners in obtaining theoretical as well as practical knowledge of advancing areas of Cost Accounting principles and practices.

Course Outcome: After successful completion of the course, the learner will have insights into:

1. The broad and expanding area of the new age cost accounting
2. The process of installing a costing system in the organization
3. The costing technique applied in service rendering organizations
4. The concept and applications of Marginal and Differential costing
5. The new and emerging techniques of cost accounting


5/3/22
-Divakar Jha
Associate Professor
Univ Dept of Com & Bus Admn
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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.

4th Semester

Specialisation: Marketing

Name of the Course: Services Marketing (COMEC-1)

Course Objective:

The objective of this course is to develop insights into emerging trends in the service sector in a developing economy like India. Further, the course in Services Marketing is intended to broaden students' view of marketing to give an understanding of how marketing is practised in service organizations and how it will be managed in the future.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the fundamentals of Services and role of Services Sector in National Economy of India.
- Aware of some important aspects in Services Marketing like Demand Supply Management, Service Product Development, etc.
- Develop the skills for application of marketing in selected profit making organizations like Bank, Insurance, Tourism and Hotel,
- Develop the skills for application of marketing in selected Non-Profit organizations like Education, Health, Politics and Religion,
- Aware of emerging challenges for Services Marketing in Indian context.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme : M. COM.

4th Semester

Specialisation - Marketing

Name of the Course : Retail Management (COMEC-2)

Course Objective:

The objective of the course is to make the students familiar with various aspects of Retail Management in the present business environment.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the fundamentals of Retail Management,
- Acquaint with the various aspects of Planning and Merchandising Management,
- Aware of factors influencing Retailers' choice of location and finance,
- Comprehend the dynamics of Human Resource Management in Retailing,
- Aware of the concept, strategy and ethics of Retail Marketing as well as recent trends in Indian Retail Market.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M.COM.

4th Semester

Specialisation: Human Resource Management

Name of the Course: Industrial Relations in India (COMEC-1)

Course Objective:

The this course, the students are to be acquainted with the Industrial relations framework in our country, the importance of the maintenance of Industrial peace and efforts to reduce the incidence of Strikes and Lockout and Industrial Strike are to be emphasized. Further, the students are to be acquainted with Social Security Framework prevailing in our Country. It is necessary to know the concept of social security, its importance and also constitutional basis for the same in India.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the concept and evolution of Industrial Relations in India and also emerging trends in Industrial Relations in an era of globalization,
- Aware about the growth and development of Trade Unions in India and the concept of Collective Bargaining process,
- Know the aspects related to Grievance Redressal and Dispute Mechanism in Indian context,
- Comprehend the meaning, nature, regulations and settlement of Industrial Disputes in India,
- Aware about the evolution and nature of workers' participation and other related aspects in Indian context.

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LALIT NARAYAN MITHILA UNIVERSITY KAMESHWARANAGAR, DARBHANGA

Name of the Programme: M. COM.

4th Semester

Specialisation: Human Resource Management

Name of the Course: Labour Welfare and Social Security (COMEC-2)

Course Objective:

The objective of this course is to present a comprehensive coverage of aspects related to labour welfare and social security in India. The course will also make students aware of related enactment of Acts.

Learning Outcomes:

After completion of this course the students will be able to

- Understand the concept, objectives, scope and types of Labour welfare
- Aware of Labour welfare under Constitution of India and main provisions of the Factories Act regarding Labour welfare.
- Know about the international labour organization in pursuit of Labour welfare.
- Understand the concept, need, significance and types of social security.
- Aware of main features and provisions of different related Acts which have coverage of social security in India

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