

# **GURU KASHI UNIVERSITY**



**MASTERS OF COMMERCE**  
**(Finance and Taxation)**

**SESSION: 2023-2024**

**DEPARTMENT OF COMMERCE**

## **GRADUATE OUTCOME OF THE PROGRAMME**

The Master of Commerce program focuses on equipping students with a strong foundation in business skills. It aims to develop expertise in areas such as Finance and Taxation, as well as Business Innovation, enabling students to navigate complex business environments and create value for stakeholders.

**PROGRAMME LEARNING OUTCOMES** After completing the programme, the learner will be able to:

- Express the knowledge, skill, and attitude to systematically apply the principles and practices of commerce, accountancy, finance, commercial law, business mathematics, social sciences, and IT to accounting & management problems.
- Display conceptual, 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.
- Exhibit self-confidence and awareness of general issues prevailing in society and communicate effectively with the accounting, commerce, management, business, professional fraternity, and with society at large through digital and non-digital mediums.
- Conduct business, accounting, and auditing practices in corporate and financial sectors.
- Analyse in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology, and Tax planning.

### Programme Structure

| <b>Semester-I</b>                     |   |                       |           |          |          |                |
|---------------------------------------|---|-----------------------|-----------|----------|----------|----------------|
| <b>Course Code</b>                    | <b>Course Title</b>                               | <b>Type of Course</b> | <b>L</b>  | <b>T</b> | <b>P</b> | <b>Credits</b> |
| <b>OMCM101</b>                        | Financial Accounting                              | Core                  | 4         | 0        | 0        | 4              |
| <b>OMCM102</b>                        | Managerial Economics                              | Core                  | 4         | 0        | 0        | 4              |
| <b>OMCM103</b>                        | Corporate Finance                                 | Core                  | 4         | 0        | 0        | 4              |
| <b>OMCM104</b>                        | Environmental Sustainability and Workplace Ethics | Compulsory Foundation | 4         | 0        | 0        | 4              |
| <b>Group-1 (Finance and Taxation)</b> |   |                       |           |          |          |                |
| <b>OMCM105</b>                        | Financial Management                              | Compulsory            | 3         | 0        | 0        | 6              |
| <b>OMCM107</b>                        | Security Analysis and Portfolio Management        |                       | 3         | 0        | 0        |                |
| <b>Total</b>                          |   |                       | <b>22</b> | <b>0</b> | <b>0</b> | <b>22</b>      |

| <b>Semester-II</b>                    |  |                       |           |          |          |                |
|---------------------------------------|--|-----------------------|-----------|----------|----------|----------------|
| <b>Course Code</b>                    | <b>Course Title</b>  | <b>Type of Course</b> | <b>L</b>  | <b>T</b> | <b>P</b> | <b>Credits</b> |
| <b>OMCM201</b>                        | Business Statistics and Quantitative Techniques for Business | Core                  | 4         | 0        | 0        | 4              |
| <b>OMCM202</b>                        | Marketing Management   | Core                  | 4         | 0        | 0        | 4              |
| <b>OMCM203</b>                        | Organizational Behaviour                                     | Core                  | 4         | 0        | 0        | 4              |
| <b>OMCM204</b>                        | Business communication skills                                | Compulsory Foundation | 2         | 0        | 0        | 2              |
| <b>Group-1 (Finance and Taxation)</b> |  |                       |           |          |          |                |
| <b>OMCM205</b>                        | Financial Reporting and Analysis                             | Compulsory            | 3         | 0        | 0        | 6              |
| <b>OMCM207</b>                        | International Finance  |                       | 3         | 0        | 0        |                |
| <b>Total</b>                          |  |                       | <b>20</b> | <b>0</b> | <b>0</b> | <b>20</b>      |

| <b>Semester-III</b> |                         |                       |          |          |           |                |
|---------------------|-------------------------|-----------------------|----------|----------|-----------|----------------|
| <b>Course Code</b>  | <b>Course Title</b>     | <b>Type of Course</b> | <b>L</b> | <b>T</b> | <b>P</b>  | <b>Credits</b> |
| <b>OMCM301</b>      | Research Methodology    | Research skill        | 4        | 0        | 0         | 4              |
| <b>OMCM302</b>      | Research Proposal       | Research skill        | 0        | 0        | 8         | 4              |
| <b>OMCM303</b>      | Ethics & IPR            | Value-based           | 2        | 0        | 0         | 2              |
| <b>OMCM304</b>      | Proficiency in Teaching | Research skill        | 2        | 0        | 0         | 2              |
| <b>OMCM305</b>      | Computer Lab            | Skill Based           | 0        | 0        | 4         | 2              |
| <b>OMCM306</b>      | Service Learning        | Community driven      | 0        | 0        | 4         | 2              |
| <b>OMCM307</b>      | Internship (4 Weeks)    | Skill Based           | -        | -        | -         | 4              |
| <b>Total</b>        |                         |                       | <b>8</b> |          | <b>16</b> | <b>20</b>      |

| <b>Semester-IV</b> |                             |                       |          |          |          |                |
|--------------------|-----------------------------|-----------------------|----------|----------|----------|----------------|
| <b>Course Code</b> | <b>Course Title</b>         | <b>Type of Course</b> | <b>L</b> | <b>T</b> | <b>P</b> | <b>Credits</b> |
| OMCM403            | Corporate Taxation          | Core                  | 3        | 0        | 0        | 3              |
| OMCM404            | Tax Planning and Management | Core                  | 3        | 0        | 0        | 3              |
| OMCM405            | Project                     |                       | 0        | 0        | 0        | 15             |
|                    |                             | <b>Total</b>          | <b>6</b> | <b>-</b> | <b>-</b> | <b>21</b>      |