



# Programme Specifications

M.Com. Programme

Programme:  
Accounting & Taxation

Department:  
Commerce

Faculty of Management and Commerce  
M.S. Ramaiah University of Applied Sciences

University House, New BEL Road, MSR Nagar, Bangalore – 560 054

[www.msruas.ac.in](http://www.msruas.ac.in)

Programme Specifications: M.Com in Accounting and Taxation

|                 |  |
|-----------------|--|
| Faculty         | Faculty of Management and Commerce (FMC) |
| Department      | Commerce and Accounting                  |
| Programme       | M.Com. in Accounting and Taxation        |
| Dean of Faculty | Dr. H S Srivatsa                         |
| HOD             | Mr. Rakesh C                             |

**1. Title of the Award**

M.Com. in Accounting and Taxation

**2. Modes of Study**

Full-Time  Part-Time

**3. Awarding Institution /Body**

M.S. Ramaiah University Of Applied Sciences – Bengaluru, India

**4. Joint Award**

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**5. Teaching Institution**

Faculty of Management and Commerce (FMC)  
M S Ramaiah University of Applied Sciences - Bengaluru, India

**6. Date of Programme Specifications**

September 2019

**7. Date of Programme Approval by the Academic Council of MSRUAS**

September 2019

**8. Next Review Date**

September 2021

**9. Programme Approving Regulatory Body and Date of Approval**

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**10. Programme Accrediting Body and Date of Accreditation**

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**11. Grade Awarded by the Accreditation Body**

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**12. Programme Accreditation Validity**

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### **13. Programme Benchmark**

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### **14. Rationale for the Programme**

The commerce stream has witnessed a sea change over the past decades, with a range of specialisations and career options emerging in recent years. Commerce education develops the required knowledge, skills and attitudes for the successful handling of trade, commerce and industry. Increasing industrialisation, changes in global economy, increase in entry of multi-national companies into the country and expansion of service sector in the national economy have resulted in an increased demand for Commerce trained professionals. Commerce students now have a wider range of responsibilities that span diverse job functions from finance and banking to accounts and taxation to logistics and even research. Due to continuation of liberalisation, national and multinational corporate enterprises are coming out with a specific demand for accounting and allied functions for which they are looking for Masters in Commerce. Increasing job prospects in finance and banking related sectors, has made commerce the front-runner among all other subjects. The emerging global scenario necessitates the organisations to look for capable professionals in Accounting and Taxation competent of responding to the market with the capacity to analyse the complex problems and make effective business decisions.

In our country, teaching/research in Commerce is being carried out in a number of universities. However, a vast majority of Post Graduate degree Programmes in Commerce offer more conventional content based academic curriculum, which inherently lacks application-oriented approach, which is essential to make the Masters programme more fulfilling and professional from student career perspective.

The Faculty of Management and Commerce of M.S. Ramaiah University of Applied Sciences offers the M.Com. in Accounting and Taxation with an emphasis on qualitative approach, standards and practices to deal with practical issues in financial and non-financial sectors.

The presence of other allied Faculties of the University provides additional exposure to students the multi-disciplinary approach, which is emerging as a key differentiator in the success of modern scientific, engineering and managerial endeavors.

The M.Com. in Accounting and Taxation Programme is structured to produce post graduates in Commerce with specialised skills and applied competence in theoretical and practical knowledge of standard practices of particular relevance Accounting and Tax Planning of Business Enterprise.

### **15. Programme Aim**

The aim of this Programme is to develop Commerce professionals with specialised skills and applied competencies in theoretical and practical knowledge of Accounting and Taxation catering to the contemporary needs of industry and academia by providing student-centric learning ambience backed with critical thinking and problem solving capabilities.

### **16. Programme Objectives**

The objective of this Programme is to provide a systematic and rigorous learning and exposure to accounting and taxation related disciplines.

The main objective of M.Com. Programme in Accounting and Taxation is to train the student to develop 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 Accounting Procedures and Tax Implications in a business environment.

The specific objectives of this M.Com. Programme are to:

1. Impart the students with higher level knowledge and understanding of contemporary trends in commerce and business finance
2. Equip the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements
3. Prepare the students to involve Statistical methods and proficient use of tools for modeling and analysis of business data
4. Facilitate the students to apply capital budgeting techniques for investment decisions
5. Enable students to demonstrate knowledge of Accounting Standards and Reporting methods for Corporate
6. Prepare the students to analyse and apply cost accounting practices to aid effective managerial decision
7. Facilitate the students to exhibit the competency and skills to deal with the tax structure, planning and modalities for its compliance
8. Provide guidance to students to plan and undertake independent research in a chosen discipline
9. Train the students on teamwork, lifelong learning and continuous professional development

## **17. Intended Learning Outcomes of the Programme**

The intended learning outcomes are listed under four headings:

1. Knowledge and Understanding,
2. Cognitive Skills,
3. Practical Skills and
4. Capability/ Transferable Skills.

### **17.1 Knowledge and Understanding**

After undergoing this Programme, a student will be able to:

- KU1: Explain the essentials principles of contemporary management practices
- KU2: Discuss the concepts in Financial accounting and Cost accounting
- KU3: Discuss the policies and composition of direct and indirect taxes relevant for a given business
- KU4: Explain external and internal factors influencing business environment

### **17.2 Cognitive Skills**

After undergoing this Programme, a student will be able to:

- CS1: Analyse, interpret and apply concepts of Financial Accounting and Cost Accounting for business decision-making
- CS2: Analyse financial statements to interpret organisational efficiency
- CS3: Examine implications of direct and indirect taxes for planning and management of taxes
- CS4: Apply Statistical methods to model and interpret business data

### **17.3 Practical Skills**

After undergoing this Programme, a student will be able to:

- PS1: Prepare financial statements and propose financial projections for a business
- PS2: Execute the established best practices of Cost accounting
- PS3: Compute and file tax returns in compliance with allowed deductions and exemptions
- PS4: Use statistical tools to model the business data

### **17.4 Capability/ Transferable Skills**

After undergoing the Programme, a student will be able to

- TS1: Offer rationale to analyse a decision and substantiate the decision making process through statistical modeling of data
- TS2: Offer services as an analyst or consultant or member of staff of accounts/audit unit of an organisation or institution
- TS3: Apply cost control strategy for optimum utilization of available resources
- TS4: Work as team member and also lead a team

## 18. Programme Structure

The following are the courses a student is required to successfully complete for the award of the degree. The Programme is delivered as per the Time-Table for every batch.

### SEMESTER 1

| Sl.   | Code      | Course Title                       | Theory (h/W/S)  | Tutorials (h/W/S) | Practical (h/W/S) | Total Credits     | Max. Marks |
|---|-----------|------------------------------------|-----------------|-------------------|-------------------|-------------------|------------|
| 1   | 19MOC501A | Accounting for Decision Making     | 3               |                   | -                 | 3                 | 100        |
| 2   | 19MOC502A | Business Economics and Environment | 3               |                   | --                | 3                 | 100        |
| 3   | 19MOC503A | Financial Management               | 3               |                   | --                | 3                 | 100        |
| 4   | 19MOC504A | Business Statistics                | 3               |                   | -                 | 3                 | 100        |
| 5   | 19MOC505A | Marketing Management               | 3               |                   | --                | 3                 | 100        |
| <b>Total</b>                                  |           |                                    | <b>15</b>       |                   |                   | <b>15</b>         | <b>500</b> |
| <b>Total number of contact hours per week</b> |           |                                    | <b>15 hours</b> |                   |                   |                   |            |
| <b>Number of credits can be registered</b>    |           |                                    | <b>Minimum</b>  |                   | <b>12</b>         | <b>Maximum 15</b> |            |

### SEMESTER 2

| Sl.   | Code      | Course Title                       | Theory (h/W/S)  | Tutorials (h/W/S) | Practical (h/W/S) | Total Credits     | Max. Marks |
|---|-----------|------------------------------------|-----------------|-------------------|-------------------|-------------------|------------|
| 1   | 19ACT501A | Advanced Financial Accounting      | 4               |                   | --                | 4                 | 100        |
| 2   | 19ACT502A | Direct Tax Planning and Management | 4               |                   | --                | 4                 | 100        |
| 3   | 19MOC506A | Management Information systems     | 3               |                   | -                 | 3                 | 100        |
| 4   | 19MBA508A | Strategic Management               | 4               | -                 | -                 | 4                 | 100        |
| 5   | 19MBA515A | Entrepreneurship Development       | 4               | --                | --                | 4                 | 100        |
| <b>Total</b>                                  |           |                                    | <b>19</b>       |                   |                   | <b>19</b>         | <b>500</b> |
| <b>Total number of contact hours per week</b> |           |                                    | <b>19 hours</b> |                   |                   |                   |            |
| <b>Number of credits can be registered</b>    |           |                                    | <b>Minimum</b>  |                   | <b>15</b>         | <b>Maximum 19</b> |            |

**SEMESTER 3**

| Sl  | Code                   | Course Title   | Theory (h/W/S)  | Tutorials (h/W/S) | Practical (h/W/S) | Total Credits | Max. Marks |
|---|------------------------|--|-----------------|-------------------|-------------------|---------------|------------|
| 1.  | 19ACT503A              | Advanced Cost and Management Accounting  | 4               |                   | --                | 4             | 100        |
| 2.  | 19ACT504A              | Auditing, Financial Reporting and Compliance   | 4               |                   | --                | 4             | 100        |
| 3.  | 19ACT505A              | Indirect Tax Law and Practices   | 4               |                   | --                | 4             | 100        |
| 4.  | 19OLC540A<br>19MOC507A | i. Online Certification Course – 1<br>ii. E – Commerce<br><b>(Choose any one)</b>        | 3               | --                | --                | 3             | 100        |
| 5.  | 19OLC550A<br>19MOC508A | i. Online Certification Course – 2<br>ii. International trade<br><b>(Choose any one)</b> | 3               | --                | --                | 3             | 100        |
| 6.  |                        | <b>Elective Courses* ( Any one of 3)</b>   | --              | --                | --                | 7             | 100        |
|   | 19ACT591A              | Summer Internship  |                 |                   |                   |               |            |
|   | 19ACT592A              | Summer Articleship   |                 |                   |                   |               |            |
|   | 19ACT593A              | Teaching Practice  |                 |                   |                   |               |            |
| <b>Total</b>                                  |                        |  | <b>18</b>       | <b>-</b>          |                   | <b>25</b>     | <b>600</b> |
| <b>Total number of contact hours per Week</b> |                        |  | <b>18 hours</b> |                   |                   |               |            |
| <b>Number of credits can be registered</b>    |                        |  | <b>Minimum</b>  | <b>21</b>         | <b>Maximum</b>    | <b>25</b>     |            |

**SEMESTER 4**

| Sl.No   | Code      | Course Title           | Theory (h/W/S)  | Tutorials (h/W/S) | Practical (h/W/S) | Total Credits | Max. Marks |
|---|-----------|------------------------|-----------------|-------------------|-------------------|---------------|------------|
| 1   | 19MOC509A | Research Methodology   | 2               | --                | --                | 2             | 100        |
| 2   | 19ACT599A | Group project 4        | --              | --                | --                | 5             | 100        |
| 3   | 19ACT600A | Thesis and Publication | --              | --                | --                | 14            | 200        |
| <b>Total</b>                                  |           |                        | <b>2</b>        | <b>-</b>          | <b>-</b>          | <b>21</b>     | <b>400</b> |
| <b>Total number of contact hours per week</b> |           |                        | <b>02 hours</b> |                   |                   |               |            |
| <b>Number of credits can be registered</b>    |           |                        | <b>Minimum</b>  | <b>16</b>         | <b>Maximum</b>    | <b>21</b>     |            |

**Note:**

- The Vacations and other activities shall be as per the Time-Table for the corresponding batch
- Students will undergo Summer Internship/ Articleship/ Teaching Practice between 2<sup>nd</sup> and 3<sup>rd</sup> Semester
- Summer Internship/ Articleship/ Teaching Practice will be evaluated in the 3<sup>rd</sup> semester
- Group project will be initiated in semester 3 and evaluation in semester 4

**Note:** The Vacations and other activities shall be as per the Time-Table for the corresponding batch.

**19. Programme Delivery Structure- Full-Time**

As per time table

**20. Teaching and Learning Methods**

The module delivery comprises of combination of few or all of the following:

1. Case Study Discussion
2. Face to Face Lectures using Audio-Visuals
3. Workshops, Group Discussions, Debates, Presentations
4. Demonstrations
5. Guest Lectures
6. Laboratory/Field work
7. Industry Visit
8. Seminars/Conferences
9. Group works
10. Project Exhibitions
11. Management Festivals

**22. Group Work****19ACT599A – Group Project**

Students will carry out a group project and each group shall have up to five students. The purpose of group project is to develop business plan for societal and environmental benefits of new product/services. The students are required to analyse and validate the benefits of proposed business plan through appropriate research methodology. In addition, students are expected to prepare a report for assessment and intellectual property rights of complete work lies with the University. The students are required to sign an agreement before the commencement of the project. The project should be approved by a committee of examiners before starting the project. Students can choose from the projects database available with the concerned department. The details and evaluation procedure is provided in Operation Manual / Student Handbook.

**23. Thesis and Publication**

**19ACT600A** - Students can choose a topic for thesis in consultation with the supervisor

**Publication**

A student is required to submit a paper for publication in a journal/conference which is approved by the supervisor.



**24. Assessment and Grading**

1. Every course will be assessed for a weight of 100%
2. There are two components-Component-1 and Component-2
3. Component-1 carries a weight of 50% and Component -2 carries a weight of 50%
4. Component-1: Course Leader can choose from the following at their discretion: Assignment/ Case Study discussion/ Surprise Quiz/ Field work/ Role play/ Poster presentation/ Group Discussion/ Video demonstration/ Write ups/ Debate / Term paper
5. Component -2 (SEE) is Written Examination
6. A student is required to score minimum of 40% in SEE and overall 40% for successful completion of a course and earning the credits.
7. The marks distribution for each course is given in the programme structure
8. Other flexibilities(exceptions) as per the programme regulations

**25. Failure and Re-registration**

1. A student having met attendance requirement but happens to get less than 40%, has to Re-register when offered in the next opportunity.
2. A student, who fails to meet attendance criteria, has to Re-register when offered in the next opportunity.
3. A student who fails to acquire minimum 40% marks in SEE, has to re-register when offered in the next opportunity
4. The maximum number of such opportunities are limited and as per the Academic Regulations governing this Programme

**26. Attendance**

A minimum of 80% attendance compulsory to appear for semester end examinations. Any condoning is as per the programme regulations.

Any condoning of shortfall of the attendance is as per the Academic Regulations for M.Com Programme.

**27. Award of Class**

As per the Academic Regulations for M.Com. Programme.

**28. Student Support for Learning**

Student are given the following support:

1. Reference Books in the Library
2. Pre-reads and handouts
3. Cases/ Case Study and Caselets
4. Magazines and Journals
5. Internet Facility
6. Computing Facility
7. Laboratory Facility
8. Workshop Facility
9. Staff Support
10. Lounges for Discussions
11. Any other support that enhances their learning

## 29. Quality Control Measures

The following are the Quality Control Measures:

1. Review of session plan at the department level
2. Review of Question Papers at the department level
3. Student Feedback
4. Opportunities for the students to see their assessed work
5. Staff Student Consultative Committee Meetings
6. Student Exit Feedback

## 30. Curriculum Map

| Course Code | Intended Learning Outcomes  |     |     |     |  |     |     |     |                  |     |     |     |
|-------------|-----------------------------|-----|-----|-----|--|-----|-----|-----|------------------|-----|-----|-----|
|             | Knowledge and Understanding |     |     |     | Cognitive (Thinking) Skills<br>(Critical, Analytical, Problem Solving, Innovation) |     |     |     | Practical skills |     |     |     |
|             | KU1                         | KU2 | KU3 | KU4 | CS1  | CS2 | CS3 | CS4 | PS1              | PS2 | PS3 | PS4 |
| 19MOC501A   | X                           |     |     | X   |  | X   |     | X   | X                |     | X   | X   |
| 19MOC502A   |                             | X   |     |     | X  |     | X   |     | X                | X   | X   |     |
| 19MOC503A   | X                           |     | X   |     | X  | X   | X   |     |                  | X   | X   | X   |
| 19MOC504A   | X                           |     | X   |     |  | X   | X   |     | X                |     |     | X   |
| 19MOC505A   | X                           |     | X   | X   | X  |     | X   |     | X                |     | X   |     |
| 19ACT501A   | X                           | X   |     |     | X  | X   | X   |     | X                |     |     | X   |
| 19ACT502A   | X                           | X   |     |     | X  |     |     |     |                  |     | X   | X   |
| 19MOC506A   | X                           |     | X   | X   | X  |     | X   |     | X                |     | X   |     |
| 19MBA508A   | X                           |     | X   | X   | X  |     | X   |     | X                |     | X   |     |
| 19MBA515A   | X                           |     | X   | X   | X  |     | X   |     | X                |     | X   |     |
| 19ACT503A   |                             |     |     | X   | X  |     |     | X   |                  |     |     | X   |
| 19ACT504A   |                             | X   |     |     | X  |     |     | X   |                  |     | X   | X   |
| 19ACT505A   |                             | X   | X   |     | X  |     |     |     |                  | X   |     | X   |
| 19OLC540A   | X                           | X   | X   | X   | X  | X   | X   | X   | X                | X   | X   | X   |
| 19MOC507A   | X                           |     | X   |     | X  | X   | X   |     |                  | X   | X   | X   |
| 19OLC550A   | X                           | X   | X   | X   | X  | X   | X   | X   | X                | X   | X   | X   |
| 19MOC508A   | X                           |     | X   |     | X  | X   | X   |     |                  | X   | X   | X   |
| 19ACT591A   |                             | X   | X   |     | X  |     |     | X   |                  |     | X   | X   |
| 19ACT592A   |                             | X   | X   |     | X  |     |     | X   |                  |     | X   | X   |
| 19ACT593A   |                             |     |     |     |  |     |     |     | X                | X   | X   | X   |
| 19MOC509A   |                             |     |     | X   |  |     |     |     |                  | X   |     | X   |
| 19ACT599A   | X                           | X   | X   | X   | X  | X   | X   | X   | X                | X   | X   | X   |
| 19ACT600A   | X                           | X   | X   | X   | X  | X   | X   | X   | X                | X   | X   | X   |

**31. Capability/ Transferable Skills Map**

| Course Code | Group work | Self-learning | Research Skills | Written Com. | Verbal Com. | Presentation | Behavior | Information | Personal management |
|-------------|------------|---------------|-----------------|--------------|-------------|--------------|----------|-------------|---------------------|
| 19MOC501A   | X          | X             | X               | X            | X           | X            | X        |             | X                   |
| 19MOC502A   | X          | X             | X               | X            | X           | X            | X        | X           | X                   |
| 19MOC503A   | X          | X             | X               | X            | X           |              |          | X           | X                   |
| 19MOC504A   | X          | X             | X               | X            | X           | X            |          | X           | X                   |
| 19MOC505A   | X          | X             | X               | X            | X           | X            |          | X           | X                   |
| 19ACT501A   | X          | X             | X               | X            | X           | X            | X        | X           | X                   |
| 19ACT502A   | X          | X             | X               | X            | X           | X            |          | X           | X                   |
| 19MOC506A   |            | X             |                 |              | X           | X            |          | X           | X                   |
| 19MBA508A   | X          | X             | X               | X            | X           | X            |          | X           | X                   |
| 19MBA515A   | X          | X             | X               | X            | X           | X            |          | X           | X                   |
| 19ACT503A   | X          | X             | X               | X            | X           | X            | X        | X           | X                   |
| 19ACT504A   | X          | X             | X               | X            | X           | X            | X        | X           | X                   |
| 19ACT505A   | X          | X             | X               | X            | X           |              | X        | X           | X                   |
| 19OLC540A   |            | X             | X               | X            | X           | X            |          | X           | X                   |
| 19MOC507A   |            | X             |                 | X            | X           | X            | X        |             |                     |
| 19OLC550A   |            | X             | X               | X            | X           | X            |          | X           | X                   |
| 19MOC508A   |            | X             |                 | X            | X           | X            | X        |             |                     |
| 19ACT591A   |            | X             |                 | X            | X           | X            | X        |             |                     |
| 19ACT592A   |            | X             |                 | X            | X           | X            | X        |             |                     |
| 19ACT593A   |            | X             |                 | X            | X           | X            | X        | X           | X                   |
| 19MOC509A   |            | X             |                 | X            | X           | X            | X        |             |                     |
| 19ACT599A   | X          | X             | X               | X            | X           | X            | X        | X           | X                   |
| 19ACT600A   |            | X             | X               | X            | X           | X            | X        | X           | X                   |

**32. Co-curricular Activities**

Students are encouraged to take part in co-curricular activities like seminars, conferences, symposium, paper writing, attending industry exhibitions, project competitions and related activities for them to enhance their knowledge and network.

**33. Cultural and Literary Activities**

To remind and ignite the creative endeavors annual cultural festivals are held and the students are made to plan and organise the activities.

**34. Sports and Athletics**

Students are encouraged to develop a habit of taking part in outdoor and indoor games on daily basis.

