

Master of Commerce (M.Com.)

Department of Commerce

Programme Outcomes (PO's)

After Completing M.Com. programme the student will be able to:

- PO1: Conduct business of Accounting and Auditing practices.
- PO2: Understand role of regulatory bodies in corporate and financial sector.
- **PO3:** Deals with various financial instruments.
- PO4: Prepare and asses financial statements of corporates.
- PO5: Prepare project reports and start their own business.
- PO6: Work in team with enhanced interpersonal skills and communication.
- **PO7:** Develop the knowledge, skill and attitude to creatively and systematically apply the principles and practices of commerce, accountancy, finance and work effectively in modern day's organizations.

PO8: Develop fundamental in-depth knowledge and understanding of core areas of commerce. **Programme specific outcomes (PSO's)**

- PSO1: Students will be able to do business activities even in the field.
- **PSO2:** Students will acquire numerical and quantitative skills, problem solving and analytical abilities, and oral and written communication skills.
- **PSO3:** Students can work in investment banks, commercial banks and broking firms, independent financial advisors.
- **PSO4:** Students will be able to master accounting and business services covering many areas such as auditing and consulting work, taxation, business consulting, insurance and management accounting.

Course Outcomes(CO's)

SEMESTER-I

Management Concepts & Organizational Behavior Paper-I

CO1: To understand the concept of management and importance of management.

CO2: To know the various contributors to management theory.

CO3: To know the management functions and its applications in organization.

CO4: Understanding change management and the process of planned change.

CO5: To understand management concepts and organizational behaviour

Managerial Economics – I

- **CO6:** The revolutionary new course of Managerial Economics is giving great scope in the business sector.
- **CO7:** This changing course comes into play when there is a question of decision making in the field of business.
- **CO8:** The whole concept of supply and demand, market structure, output determination shapes the actual business.
- **CO9:** The concepts of cost and revenue are playing a vital role in determining profitability.
- **CO10:** Using regression models to estimate the demand equation
- **CO11:** Understanding price function and difference between short run and long run

Advanced Accountancy Paper I

CO12: Students will get detailed knowledge of accounting standards.

- **CO13:** Accounting concepts and international accounting standards are essential for accounting of MNCs.
- CO14: Students will gain knowledge of accounting for a holding company
- CO15: Students will get knowledge of accounting and co-operative societies.
- **CO16:** Students will acquire knowledge related to accounting of all types of services, organizations and institutions

Advanced Accountancy Paper- II (Auditing)

- CO17: Students able to understand the concept of auditing.
- CO18: Students able to understand different concepts of auditing and audit report.
- **CO19:** Students can apply computerized auditing and audit of insurance companies and banks.
- CO20: Students will understand different types of auditing.
- CO21: Students can differentiate between auditing and accounting.

SEMESTER-II

Management Concepts & Organizational Behavior Paper-II

CO22: To understand the concept of organizational behavior and ethical issues in OB.

- CO23: To know individual and collective behavior.
- CO24: To know perception and personality and its types.
- **CO25:** To understand organizational conflict concept, types, sources and levels of organizational conflict, conflict resolution.
- **CO26:** Understanding the types, functions of organizational culture. Creating, sustaining and changing culture.

CO27: Understanding QWL in Indian context.

Managerial Economics – II

CO28: To understand the basic concepts of Managerial Economics.

CO29: Understanding the reason for existence..

- CO30: Understanding the firm's financial goals and making decisions.
- **CO31:** To understand the basic concept of microeconomics.

Advanced Accountancy Paper III

- **CO32:** Students will gain knowledge of accounting for consolidation, absorption and restructuring.
- CO33: Students will gain knowledge of accounting for lease finance
- CO34: Students will gain knowledge of accounting and life insurance companies.
- CO35: Students will gain knowledge of accounting and general insurance companies.
- **CO36:** To understand the concepts of social accounting, human resource accounting and environmental accounting.

Advanced Accountancy Paper-IV (Taxation)

CO37: Students know the concept of Income Tax Act 1961.

CO38: Student can understand tax liability and calculation of tax.

CO39: To understand e-filing of returns, online tax payment.

CO40: The student understands the concept of goods and services tax

M.Com- II SEMESTER-III

Business Finance – I

Course Outcomes: By end of this course it is expected that

- CO41: Students will understand the impact of capitalization on an organization.
- **CO42:** Students will be able to examine various factors affecting capital structure decision.
- CO43: Students will gain knowledge about sources of finance.
- CO44: Students will be familiar with Venture Capital, Lease Finance, and Project Finance.
- CO45: Students will be able to examine the sources of working capital requirement.

Management Accounting – I

Course Outcomes: By end of this course it is expected that -

- CO46: Students will understand various financial statements.
- **CO47:** Students will be able to understand basic management accounting concepts and problems.
- CO48: Students understand ratio analysis techniques and methodology procedures.
- CO49: It helps in planning and controlling costs of products and services.
- **CO50:** Students will be able to analyze management accounting decisions that help maximize profits.

Advanced Accountancy – V

Course Outcomes: By end of this course it is expected that -

- **CO51:** Building decision making capabilities at various levels of production Make or buy, start a project etc.
- **CO52:** To develop knowledge among students about pricing and selling price determination and cost control.
- **CO53:** Knowledge of presentation of cost accounting information for decision making purposes.
- **CO54:** Determining profitable or unprofitable business activities using various cost accounting tools.

Advanced Accountancy – VI

Course Outcomes: By end of this course it is expected that -

- CO55: Students will understand the meaning and role of research.
- **CO56:** Students will be able to formulate research problems and understand key research designs.
- **CO57:** Students will be able to determine data sources and learn the art of questionnaire design.
- CO58: Students will understand various sampling techniques used for data collection.
- **CO59:** Students will be able to analyze data using a variety of techniques.

M.Com- II SEMESTER-II

Business Finance – II

Course Outcomes: By end of this course it is expected that -

- **CO60:** Students will be able to understand primary and secondary markets; Their roles, interrelationships and regulatory issues.
- **CO61:** Students will understand the working of SEBI, Mutual Fund, Micro Finance, and Depository System.
- CO62: Students will understand the importance of financial inclusion.

Management Accounting – II

Course Outcomes: By end of this course it is expected that -

- **CO63:** Students will be able to understand management accounting techniques related to business and organization.
- CO64: Students will understand cost and management accounting decisions.
- **CO65:** Students will understand management accounting through accounting concepts, methods and techniques.
- **CO66:** Students understand budgets and budgetary control systems.
- CO67: The student will understand the concept of management control system.

Advanced Accountancy – VII

Course Outcomes: By end of this course it is expected that -

- CO67: Students will be able to understand and explain the features of capital budgeting.
- CO68: Students will be able to estimate working capital requirement.

Advanced Accountancy – VIII

Course Outcomes: By end of this course it is expected that –

CO69: Students will be able to conduct research in various areas of commerce.

CO70: Students will be able to prepare a research project.CO70: Students will be able to explain the results of a research study