

## **PROGRAMME: M.COM. (TWO YEAR DEGREE PROGRAMME)**

### **PROGRAMME OUTCOMES (POs)**

**PO1:** To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

**PO2:** Managerial skill of the students are developed by adopting practical approaches such as case study, business games, assignment writing and application of digital technology.

**PO3:** Students are equipped with dual specialization such a combination of Finance and Marketing or Finance and Human Resource Development or Marketing and HRD so as to make them useful human resources to cater to multiple tasking demands in industry.

**PO4:** Students interested in pursuing academic careers acquire the ability to bond with their specializations and come up with primary ideas of research to be carried in their respective fields.

**PO5:** 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 financial management and Banking Transactions of a business.

**PO6:** To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.

**PO7:** To develop job skills among students and make them confident to face interviews.

### **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

**PSO1:** To inculcate the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory law and practices.

**PSO2:** Discuss about the key areas of Financial Management, Marketing, Accounting Standards and Reporting System, Project finance and management, business environment, digital technologies in banking, insurance, human resource skill in maintaining the quality of work life in an organization.

**PSO3:** To develop the decision-making skill through costing methods and practical application of management accounting principles.

**PSO4:** To enhance the horizon of knowledge in various field of commerce through advertising and sales promotion, auditing and entrepreneurial development.

**PSO5:** To create awareness in application-oriented research through research for business decisions.

**PSO6:** To enhance the horizon of knowledge in various field of commerce through advertising and sales promotion, auditing and entrepreneurial development.

**PSO7:** To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.

Course	Course Outcomes (COs)
<b>M. Com. 1<sup>st</sup>Sem.</b>	
<b>Management Concepts and Organizational Behavior (MC-501)</b>	CO1: Demonstrate the applicability of the concept of organizational behaviour to understand the behaviour of people in the organization. CO2: Demonstrate the applicability of analysing the complexities associated with management of individual behaviour in the organization. CO3: Understand the complexities associated with management of human resources in the organizations and integrate the learning in handling these complexities. CO4: Demonstrate how the organizational behaviour can integrate in understanding the motivation (why) behind behaviour of people in the organization. CO5: Discuss theories of motivations and strategies to improve motivation in the workplace.
<b>Managerial Decisions (MC-502)</b>	CO1: Understand the roles of managers in firms. CO2: Analyse the demand and supply conditions and assess the position of a company. CO3: Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets. CO4: Analyse real-world business problems with a systematic theoretical framework. CO5: Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.
<b>Accounting for Managerial Decisions (MC-503)</b>	CO1: Understand the role of different branches of accounting i.e. Cost, Management and Financial Accounting. The importance of accounting standards and the balance sheets of Public Limited, Banking and Insurance companies. CO2: Analyse the financial statements using various tools such as common size statement, comparative statements, ratio analysis, fund flow and cash flow statements. CO3: Understand various types of costs, break even analysis, Variance analysis and budgeting techniques. CO4: Illustrate latest developments in accounting such as HRA, ABC, Life Cycle Costing, Target Costing, Inflation Accounting and Financial Reporting. CO5: Interpret Financial Statements by using different financial tools and techniques.
<b>Quantitative Techniques (MC-504)</b>	CO1: Demonstrate their understanding of the various measures of central tendency

	<p>CO2: Demonstrate their understanding of the symmetry of the various frequency distributions and the concept of moments and their relation with frequency distribution.</p> <p>CO3: Classification of Correlation and regression of variables and relation of its coefficients</p> <p>CO4: Generate various coefficients of correlation and regression lines from the data.</p> <p>CO5: Compile Probability distributions from the frequency distributions.</p>
<p><b>Human Resource Management (MC-552)</b></p>	<p>CO1: Understand the role of the financial manager in growth of the firm by considering the agency relationship.</p> <p>CO2: Apply the time value of money for personal finance management.</p> <p>CO3: Gain the knowledge on application of different techniques of capital budgeting under riskless and risky conditions for the investment decisions.</p> <p>CO4: Build the optimum capital structure to take the optimum financing decisions.</p> <p>CO5: Gain the knowledge on application of relevance and irrelevance theories to take dividend decision.</p>
<p><b>M.Com. 2<sup>nd</sup> Sem.</b></p>	
<p><b>Corporate Financial Accounting (MC 505)</b></p>	<p>CO1: Understand the regulatory environment in which the companies are formed and operate.</p> <p>CO2: Analyse and provide solid foundation in accounting and reporting requirements of the Companies Act and relevant Indian Accounting Standards.</p> <p>CO3: To build a comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.</p> <p>CO4: Understand the treatment regarding issue of bonus shares and treatment of prior period profits.</p> <p>CO5: Draft Final Accounts for Manufacturing concerns, Banks and Insurance Companies.</p>
<p><b>Financial Management (MC 506)</b></p>	<p>CO1: Explain both the theoretical and practical role of financial management in business corporations.</p> <p>CO2: To develop the analytical skills this would facilitate the decision making in Business situations.</p> <p>CO3: Analyse the importance of capital structure in financial decision.</p> <p>CO4: Enumerate the significance of capital budgeting and process of capital budgeting.</p> <p>CO5: Calibrate the various factors influencing dividend policy.</p>
<p><b>Marketing Management (MC 507)</b></p>	<p>CO1: Identify the appropriate pricing strategy for a given marketing situation</p> <p>CO2: Discusses the fundamental marketing concepts, theories and principles in areas of marketing policy, of market and consumer behaviour, of product, distribution, promotion and pricing decisions.</p> <p>CO3: To expose students to a systematic framework of marketing &amp; implementations and to highlight need for different marketing approaches for services, goods, and for household consumers, organizational buyers.</p>

	<p>CO4: Analyze the interaction of marketing and environmental forces through an understanding of marketing decisions and practices with social, technological, economic, and political forces.</p> <p>CO5: Develop and communicate unique marketing mixes and selling propositions for specific products.</p>
<p><b>Management Control and Information System (MC 508)</b></p>	<p>CO1: Acquire the knowledge of MS-Access as a database tool to manage the organization information.</p> <p>CO2: Understand the processes of developing and implementing information systems.</p> <p>CO3: Analyze how information technology impacts a firm.</p> <p>CO4: Understand the basic concepts and technologies used in the field of management information systems.</p> <p>CO5: Understand about the importance of managing organizational change associated with information systems implementation.</p>
<p><b>Strategic Management (MC-566)</b></p>	<p>CO1: Explore participants to various perspectives and concepts in the field of Strategic Management.</p> <p>CO2: Develop skills for applying these concepts to the solution of business problems.</p> <p>CO3: Create mastery in analytical tools of strategic management.</p> <p>CO4: Students will demonstrate a clear understanding of the concepts, tools &amp; techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature.</p> <p>CO5: Understand to demonstrate effective application of concepts, tools &amp; techniques to practical situations for diagnosing and solving organisational problems.</p>
<p><b>M.Com. 3<sup>rd</sup>Sem.</b></p>	
<p><b>Computer Application and E-Commerce (CSE-551)</b></p>	<p>CO1: Recognizes the impact of Information and Communication Technologies, on the Internet in business Operations.</p> <p>CO2: Acquire knowledge in identifying the main business and marketplace models for electronic Communications and Trading.</p> <p>CO3: Understand the basic terminology of computers.</p> <p>CO4: Understand the practical concepts of MS Word, MS Excel, MS PowerPoint, and MS Access.</p> <p>CO5: Analyze the steps, tools, and security considerations needed create an E- commerce websites.</p>
<p><b>Business Environment (MC-509)</b></p>	<p>CO1: Understand the business environment and its impact on business.</p> <p>CO2: To familiar with economic environment of business.</p> <p>CO3: Illustrate the knowledge of public sector and consumerism in India.</p> <p>CO4: To familiar with Government policies in business promotions.</p> <p>CO5: To appreciate the new technology policy and legal protection for natural environment and their impact on business.</p>
<p><b>Financial Derivatives (MC-552 F)</b></p>	<p>CO1: Analyse and price diverse derivatives products to generate an optimal risk management strategy.</p> <p>CO2: Demonstrate critical thinking, analytical and problem-solving skills in the context of derivatives pricing and hedging practice.</p> <p>CO3: Explain the binomial model and its extension in continuous time to the Black-Scholes model.</p>

	<p>CO4: Demonstrate an understanding of pricing forwards, futures and options contracts</p> <p>CO5: Be able to describe standard derivative contracts, their properties and functionality, skills and abilities.</p>
<p><b>Financial Institutions and Markets (MC-553 F)</b></p>	<p>CO1: Understand the role and function of the financial system in reference to the macro economy.</p> <p>CO2: Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.</p> <p>CO3: Evaluate and create strategies to promote financial products and services.</p> <p>CO4: Compare the Different Types of Financial Securities - Financial securities – characteristics and types, valuation theories of fixed and variable income securities.</p> <p>CO5: Evaluate the government securities; non-security forms of investment; real estate investment; investment instruments of the money market.</p>
<p><b>Security Analysis and Portfolio Management (MC-554 F)</b></p>	<p>CO1: Understand the basic structure and working of primary and secondary financial markets in India and conversant with computation of risk and return measures for financial instruments.</p> <p>CO2: Understand secondary market trading</p> <p>CO3: Understand and appreciate the Fundamental and Technical analysis tools for analyzing financial securities.</p> <p>CO4: Well versed with the concept of a Portfolio and understand the principle portfolio theories.</p> <p>CO5: Acquaint and understand portfolio analysis, portfolio evaluation and portfolio revision techniques.</p>
	<p><b>M.Com. 4<sup>th</sup>Sem.</b></p>
<p><b>Entrepreneurship Development (MC-510)</b></p>	<p>CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p>CO2: Link the individual’s capability and strength as a guiding factor towards entrepreneurial orientation.</p> <p>CO3: Understand social support system for gaining strength towards entrepreneurial preferences.</p> <p>CO4: Understand entrepreneurial process for initiating new venture creation.</p> <p>CO5: Understand various dimensions of managing a business enterprise once it is formed.</p>
<p><b>Project Management (MC-511)</b></p>	<p>CO1: Understanding the scope, cost, timing, and quality of the project, at all times focused on project success.</p> <p>CO2: Analyzing the project appraisal techniques with respect to market &amp; demand analysis, situation analysis, collection of information, demand forecasting and market planning.</p> <p>CO3: Understanding the technical and financial analysis with respect to a project.</p> <p>CO4: Identify project goals, constraints, deliverables, performance criteria, control needs, and resource requirements.</p> <p>CO5: Understanding the role and responsibilities of the project manager, planning, organizing, controlling, project review and administrative aspect and skills of the project manager.</p>

<p><b>Banking, Insurance and Financial Services</b> (MC-561 F)</p>	<p>CO1: To prepare students to explore opportunities being newly created. In the field of Banking and Insurance due to Globalization, Privatization and Liberalization.</p> <p>CO2: To give an adequate exposure to operational environment in the field of Banking &amp; Insurance.</p> <p>CO3: To provide adequate basic understanding about the field of Banking and Insurance.</p> <p>CO4: To inculcate training and practical approach among the students by using modern technologies in the field of Banking and Insurance.</p> <p>CO5: To enrich students with the knowledge of the functioning of banks and insurance companies.</p>
<p><b>Tax Planning and Auditing</b> (MC-562 F)</p>	<p>CO1: To familiar with the computation of income from other sources.</p> <p>CO2: To know about the aggregation of income and deduction u/s 80C to 80U.</p> <p>CO3: To aware about the income tax authorities and their powers and duties.</p> <p>CO4: To understand more about government audit, audit of charitable and educational organizations, hospitals, clubs etc.</p> <p>CO5: To acquaint themselves about the concepts and principles of auditing, auditing process and the objectives of auditing.</p>
<p><b>Multinational Financial System</b> (MC-563F)</p>	<p>CO1: Explain the fundamental theories and concepts of international trade and finance and apply for the management decisions.</p> <p>CO2: Apply functions, provisions of international trade system and functions to facilitate the global trade. Students will be able analyse impact of WTO on current global trade in detail.</p> <p>CO3: Analyse the organizations allocate portfolio assets and take investment decisions. Students will be able to apply the different methods to mitigate the foreign trade and exchange rate risks in their respective organizations after they are recruited.</p> <p>CO4: Integrate concept and apply the knowledge of capital budgeting decisions to mitigate the financial risks of organizations.</p> <p>CO5: Forecast exchange rates based on the parity conditions that should apply between spot rates, forward rates, inflation rates, and interest rates.</p>
<p><b>Human Values and Professional Ethics in Higher Education</b> (EDU-101)</p>	<p>CO1: Identify and analyze an ethical issue in the subject matter under investigation or in a relevant field.</p> <p>CO2: Demonstrate knowledge of ethical values in non-classroom activities, such as service learning, internships, and field work integrate, synthesize, and apply knowledge of ethical dilemmas and resolutions in academic settings, including focused and interdisciplinary research</p> <p>CO3: Articulate what makes a particular course of action ethically defensible.</p> <p>CO4: Assess their-own ethical values and the social context of problems.</p> <p>CO5: Identify ethical concerns in research and intellectual contexts, including academic integrity, use and citation of sources, the objective presentation of data, and the treatment of human subjects.</p>

