

Programme Outcome

Post Graduate Department (M.Com I & II)

Program Outcome

1. To provide a systematic and rigorous learning and exposure to Accounting, Taxation and Research related disciplines.
2. 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, Taxation and Research related disciplines of a business.
3. To acquaint a student with conventional as well as contemporary areas in the discipline of Professional Commerce.
4. To enable a student well versed in national as well as international trends.
5. 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.
6. To provide in-depth understanding of all core areas specifically Advanced Financial Accounting, Indian Financial System, Marketing Management, Research Methodology, Human Resource Management, Statistical Techniques, Taxation, Service Sector Management, International Business Environment and E-commerce.

Program Specific Outcome

After Completing Masters in Commerce students are able to

1. Develop an ability to apply knowledge acquired in problem solving.
2. Ability to work in teams with enhanced interpersonal skills and communication.
3. The students can work in different domains like Accounting, Taxation, HRM and Research Methodology
4. Ability to start their own business.
5. Ability to working MNC as well as private and public companies.
6. To develop teamwork, leadership and managerial and administrative skills.
7. Students can go further for professional courses like CA/CS/CMA/CFA

Course Outcomes

M.COM(PART I) AND (PART II)

Semester I

Advanced Financial Accounting

- CO1 Identify and describe different types of inter-entity relationships based on relevant Indian Accounting Standards.
- CO2 Discuss and solve accounting issues that arise from inter-entity relationships.
- CO3 Explain the consolidation process and prepare consolidated financial statements based on relevant Accounting Standards.
- CO4 Demonstrate the ability to perform complex accounting techniques and methods as required by the relevant Accounting Standards.
- CO5 Read and analyse consolidated financial statements including accounting policies and other information disclosures.
- CO6 Conduct practical research in the accounting discipline.

Indian Financial System

- CO1 Outline the structure and functions of the Indian financial system.
- CO2 Illustrate the functioning of financial market and government security market in the development of Indian financial system.
- CO3 Evaluate the functioning of different financial institutions.

Managerial Economics

- CO1 Understand the roles of managers in firms
- CO2 Understand the internal and external decisions to be made by managers
- CO3 Analyze the demand and supply conditions and assess the position of a company
- CO4 Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.
- CO5 Analyze real-world business problems with a systematic theoretical framework.
- CO6 Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.

Marketing Management

- CO1 Mastery of Marketing Content: Understand fundamental marketing concepts, theories, and principles in areas of marketing.

CO2 Application: Apply the knowledge, concepts, tools necessary to overcome challenges, and issues of marketing in a changing technological landscape.

CO3 Creative Problem Solving: Develop creative solutions to marketing problems.

Semester II

Research Methodology

- CO1 Identify and discuss the role and importance of research in the social sciences.
- CO2 Identify and discuss the issues and concepts salient to the research process.
- CO3 Identify and discuss the complex issues inherent in selecting a research problem, selecting an appropriate research design, and implementing a research project.
- CO4 Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

Advanced Cost Accounting

- CO1 To prepare learners to understand the Scope of Cost Accounting in any business activity.
- CO2 To learn the Cost Accounting treatment in relation to Material Cost Accounting, employee cost and overheads.
- CO3 To develop the learners to establish the interface between Cost Accounting Standards and the various elements of Cost.
- CO4 To enable students to learn application of different methods of costing in Manufacturing and Service industries.

Cooperation

- CO1 Communicate Concept and Characteristics of Cooperatives
- CO2 Explain Functional and Management aspects of Cooperatives
- CO3 Organize a cooperative institution based upon grassroots level after analyzing market condition

Human Resource Management

- CO1 To explain the students within-depth knowledge of HRM.
- CO2 To develop among students various practices followed by HR managers.
- CO3 To create understanding about recent trends and innovations in HRM

Semester III

Advanced Management Accounting

CO1	1. Evaluate the effectiveness of alternative management accounting techniques and to apply them to organisational cost management practices.							
CO2	2. Appraise current management organisational context.	CO3	CO4	CO5	CO6	CO7	CO8	CO9
		Accounting	Techniques		Practices			
CO9	3. Appreciate the organisational, social and environmental context of management accounting.							
CO10	4. Appraise management accounting control systems design and implementation in organisations.							
CO11	5. Learn within teams — to co-operate with team members, to assume leadership and to							
CO12	manage differences and conflicts.							

Statistical Techniques

CO1	Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
CO2	Critically evaluate the underlying assumptions of analysis tools
CO3	Understand and critically discuss the issues surrounding sampling and significance
CO4	Discuss critically the uses and limitations of statistical analysis
CO5	Solve a range of problems using the techniques covered
CO6	Conduct basic statistical analysis of data.

Direct Taxes

CO1	The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
CO2	To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961 and subsequent amendments

Service Sector Management

CO1	Know in detail about the Service Sector and apply the 7 P's of Service Marketing
CO2	Understand the consumer behavior in Service Sector
CO3	Set standard and measure service quality and productivity

Semester IV

International Business Environment

- CO1 Learn the nature, scope and structure of International Business.
- CO2 Understand the influence of various environmental factors on international business operations.
- CO3 Gain knowledge on Regional Economic Groups

Indirect Taxes

- CO1 Students should be able to understand various terms related to Goods and Services tax (GST)
- CO2 Students should be able to understand the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply
- CO3 Students will be able to know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
- CO4 Students will be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.

E-commerce

- CO1 Apply Information Technology in business
- CO2 Understand E-Commerce and M-Commerce concept in reference to Indian business context
- CO3 Understand the computer basics related to hardware and software
- CO4 Acquire practical knowledge about MS Word, MS Excel, MS Power point and application and use of Statistical test
- CO5 Use of Management Information System (MIS) at various levels of management

Project Report

- CO1 Study on an Empirical research topic
- CO2 Gain exposure while doing survey
- CO3 Expand their knowledge base with literature review on the current topic
- CO4 To apply research test to various problems pertaining to research area