# PROGRAMME SPECIFIC OUTCOMES M. COM. (GENERAL)

### **PROGRAMME'S MISSION:**

M.Com is one of the most sought after career oriented professional programs offered at the master's level. A M.Com degree opens up innumerable career options and opportunities to the aspiring managers both in India and abroad. A M.Com program also prepares one to start a business of his/ her own in the capacity of an entrepreneur.

- Empowering students with all the knowledge and guidance that they need to become worthy management professionals.
- Learning through Doing.
- Imparting value framework that is global yet national.
- Providing for holistic and value based development of students which ultimately enhances their employability.
- Developing social consciousness among students.
- To carve a niche for ourselves in the specialized field of commerce and management.
- Provide a nurturing and motivating environment to exploit the full potential of the students.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.
- Enable holistic development of personality with a humane and global outlook

## **OBJECTIVES:**

Aims at imparting in depth of knowledge and professional skills required for handling the general Functions" of business entities and corporate enterprises.

Academic Excellence: Our primary objective is to enable every student to cope up with the latest developments in contemporary, national and global level through effective transaction of the curricular and co-curricular aspects.

**Professional Excellence:** The College motivates molds and prepares the students for positions of leadership in business organizations at the local, national and international levels.

**Total Commitment**: The College is focused on the all-round development of the students' personality through proper education and exposure to the vast treasure of knowledge; sports facilities and by providing platforms for their socialization.

**Holistic Development:** College provides exposure to learners in the latest trends in relevant branches of knowledge, competence and creativity to face global challenges.

**Socially Responsible Citizen:** College inculcates a sense of civic responsibility, social commitment, and moral accountability among the students through social activities to with exposure to human rights, value system, culture, heritage, scientific temper and environment. **Value-based Development:** To impart quality and need based education our objective is to

sensitize the students to their changing roles in society through awareness raising activities.

#### **PROGRAM OUTCOME (PO):**

**PSO** – 1: To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.

**PSO** – 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 financial management and Banking Transactions of a business.

**PSO** – **3:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce. To enable a student well versed in national as well as international trends.

**PSO** – **4:** 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.

**PSO** – **5:** 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.

#### **PROGRAM SPECIFIC OUTCOME (PSO):**

PSO - 1: 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 and to develop an ability to apply knowledge acquired in problem solving.

**PSO – 2:** Ability to work in teams with enhanced interpersonal skills and communication.

**PSO** – **3:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce which enable the students to work in different domains like Accounting, Taxation, HRM, Banking and Administration.

**PSO – 4:** Ability to start their own business.

**PSO – 5:** Ability to work in MNCs as well as Private and Public companies.

**PSO – 6:** To develop team work, leadership and managerial and administrative skills. Students can go further for professional courses like CA/ CS/CMA/CFA.

**PSO** – 7: To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.

**PSO** – 8: To create awareness in Application Oriented Research through research for business decisions.

**PSO** – **9:** To develop the decision-making skill through Costing Methods and practical application of Management Accounting Principles.

**PSO** - **10:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.

**PSO – 11:** To enable a student well versed in national as well as international trends.

# **COURSE OUTCOME**

|     | COURSE OUTCOME 2019-2020 |           |  |      |  |  |  |  |  |  |
|-----|--------------------------|-----------|--|------|--|--|--|--|--|--|
| S.  |                          | Course    |  | CO   |  |  |  |  |  |  |
| No  | Year                     | Code      | Course Name  | No.  | Course Outcome   |  |  |  |  |  |
|     |                          |           | <b>M. COM.</b> (0                                      | ENER | RAL)   |  |  |  |  |  |
| Sen | nester – I               |           |  |      |  |  |  |  |  |  |
| 1   | 2019-20                  | MAJOR - I | Management Concepts<br>and Organisational<br>Behaviour | CO 1 | To provide conceptual understanding of<br>Management concepts, principles and<br>functions.            |  |  |  |  |  |
|     |                          |           |  | CO 2 | To facilitate the students how human<br>behavior in the organization could be<br>managed successfully. |  |  |  |  |  |
|     |                          |           |  | CO 3 | Ability to execute managerial tasks of planning, organizing and controlling.                           |  |  |  |  |  |
|     |                          |           |  | CO 4 | To familiarize with communication motivation and leadership towards directing                          |  |  |  |  |  |
|     |                          |           |  | CO 5 | In-depth understanding of emotional labour and different types of emotions.                            |  |  |  |  |  |
|     |                          |           |  | CO 6 | Ability to analyze challenges and opportunities in the field of organization behavior.                 |  |  |  |  |  |

| 2 | 2019-20 | MAJOR - II  | Business Environment                   | CO 1 | As the environment in which an executive<br>in taking business decisions are keep<br>changing from time to time the Managers<br>are expected to know about that he/she<br>guess the situation and takes the wise<br>Managerial decisions. |
|---|---------|-------------|--|------|---|
|   |         |             |  | CO 2 | Skill to identify and differentiate various<br>Micro and Macro factors affecting<br>functioning of Business.  |
|   |         |             |  | CO 3 | Ability to analyze Indian Economy in light<br>of changing government regulatory policies.   |
|   |         |             |  | CO 4 | Ability to file complaint against unfair trade practices under Consumer Protection Act.   |
|   |         |             |  | CO 5 | Familiarization with the objectives and strategies in Economic planning with special reference to Planning Commission .   |
|   |         |             |  | CO 6 | Familiarization with the Theoretical<br>Framework of International and<br>Technological Environment.  |
| 3 | 2019-20 | MAJOR - III | Accounting for<br>Managerial Decisions | CO 1 | To understand concepts of Management Accounting.  |
|   |         |             |  | CO 2 | The practical application for managerial decision making  |

|   |         |            |                      | CO 3 | To develop the skills to analyze the Financial Statements.   |
|---|---------|------------|----------------------|------|--|
|   |         |            |                      | CO 4 | To apply and analyze different types of<br>activity-based management tools through<br>the preparation of estimates.  |
|   |         |            |                      | CO 5 | To analyze Cost-Volume-Profit techniques to determine optimal managerial decisions.  |
|   |         |            |                      | CO 6 | To impart highly relevant skills in areas<br>such as budgeting and decision making<br>which will enable to identify the most<br>effective profitable opportunities and to<br>contribute significantly to better<br>management within the organization. |
| 4 | 2019-20 | MAJOR - IV | Statistical Analysis | CO 1 | To bring out clearly the importance of statistics in solving different research problems.  |
|   |         |            |                      | CO 2 | To enable the students in-depth<br>understanding of the concepts of<br>probability, sampling, correlation and their<br>applicability   |
|   |         |            |                      | CO 3 | To help the students gain a comprehensive<br>view of the usage and importance of SPSS<br>in solving different statistical problems.  |

|   |         |           |                              | CO 4 | Development of logical reasoning ability in students.   |
|---|---------|-----------|------------------------------|------|---|
|   |         |           |                              | CO 5 | Knowledge about the applicability of various parametric and non-parametric tests.                   |
|   |         |           |                              | CO 6 | Ability to make decisions under uncertain business situations.                                      |
| 5 | 2019-20 | MAJOR - V | Human Resource<br>Management | CO 1 | To provide the students to understand the functions, process and task of Human Resource Management. |
|   |         |           |                              | CO 2 | To develop among students various practices followed by HR managers.                                |
|   |         |           |                              | CO 3 | To create understanding about recent trends<br>and innovations in HRM                               |
|   |         |           |                              | CO 4 | To familiarize recruitment and selection,<br>Training & Development procedures                      |
|   |         |           |                              | CO 5 | To know the methods of wage and salary administration – compensation plans                          |
|   |         |           |                              | CO 6 | Knowledge regarding the developing role of<br>human resource management in the<br>globalized world. |

| Ser | Semester – II |             |                                  |      |   |  |  |  |
|-----|---------------|-------------|----------------------------------|------|---|--|--|--|
| 6   | 2019-20       | MAJOR - VI  | Managerial<br>Economics          | CO 1 | Aims at enabling the managers in different<br>spheres to take wise managerial decisions in<br>the areas like production, pricing,<br>distribution and Marketing to benefit all the<br>stake holders |  |  |  |
|     |               |             |                                  | CO 2 | Ability to forecast demand in light of changing circumstances and to formulate business plans.  |  |  |  |
|     |               |             |                                  | CO 3 | Ability to chalk out Business Policies.   |  |  |  |
|     |               |             |                                  | CO 4 | Knowledge about Profit Planning and control.  |  |  |  |
|     |               |             |                                  | CO 5 | Interpret regression analysis and discuss why it's employed in decision-making.   |  |  |  |
|     |               |             |                                  | CO 6 | Skill to analyze effects of Government Policies.  |  |  |  |
| 7   | 2019-20       | MAJOR - VII | Advanced Financial<br>Accounting | CO 1 | To understand and apply financial<br>accounting tools and techniques for<br>managerial decision making  |  |  |  |
|     |               |             |                                  | CO 2 | To inculcate the competency to the students<br>to solve problems relating Special areas in<br>accounting including accounting for<br>Services Sector.   |  |  |  |

|   |         |                 |                         | CO 3 | To understand the Financial Reporting Practices.  |
|---|---------|-----------------|-------------------------|------|---|
|   |         |                 |                         | CO 4 | To impart knowledge of a theoretical foundation for the preparation and presentation of financial statements  |
|   |         |                 |                         | CO 5 | To inculcate the understanding of rules of<br>measurement and reporting relating to<br>various types of business entities.                            |
| 8 | 2019-20 | MAJOR -<br>VIII | Marketing<br>Management | CO 1 | To make students understand the role of<br>marketing managers to plan implement and<br>control marketing activities and managing<br>the marketing mix |
|   |         |                 |                         | CO 2 | To know the modern marketing concepts and evaluation.   |
|   |         |                 |                         | CO 3 | Ability to understand the changing<br>Marketing Environment.  |
|   |         |                 |                         | CO 4 | Knowledge of different consumer and business buying behaviors.  |
|   |         |                 |                         | CO 5 | Familiarization with product related decisions.   |
|   |         |                 |                         | CO 6 | To explore the place mix and strategies decisions   |

| 9  | 2019-20 | MAJOR - IX | Financial<br>Management                               | CO 1 | To understand the conceptual framework of<br>financial management and its applications<br>under appropriate decision making<br>situations |
|----|---------|------------|---|------|---|
|    |         |            |   | CO 2 | To introduce the students about the importance of Finance Management for a business.  |
|    |         |            |   | CO 3 | To enable students to select an investment<br>project out of alternative investment<br>proposals.   |
|    |         |            |   | CO 4 | To enable them to understand the various<br>modes and techniques of managing the<br>financial resources of an organization.               |
|    |         |            |   | CO 5 | To know about the various factors to be<br>considered while planning for financial<br>policies  |
|    |         |            |   | CO 6 | To acquaint the students regarding the various types of decisions taken by financial managers in current competitive environment.         |
| 10 | 2019-20 | MAJOR - X  | Entrepreneurial<br>Development and<br>MSME Management | CO 1 | To realize the importance of<br>entrepreneurship qualities required for small<br>business management.                                     |

|     |            |            |                                   | -    | 1   |
|-----|------------|------------|-----------------------------------|------|---|
|     |            |            |                                   | CO 2 | Have the ability to discern distinct entrepreneurial traits   |
|     |            |            |                                   | CO 3 | Know the parameters to assess opportunities<br>and constraints for new business ideas                                     |
|     |            |            |                                   | CO 4 | Understand the systematic process to select and screen a business idea  |
|     |            |            |                                   | CO 5 | Design strategies for successful implementation of ideas  |
|     |            |            |                                   | CO 6 | Identify the evaluation of Project and write a business plan  |
| Sen | nester – I | II         |                                   |      |   |
| 11  | 2019-20    | MAJOR - XI | Financial Markets<br>And Services | CO 1 | To impart knowledge on various financial markets and their services.  |
|     |            |            |                                   | CO 2 | To introduce the students about Financial<br>System prevalent in India  |
|     |            |            |                                   | CO 3 | To impart knowledge about the structure of development banks in India   |
|     |            |            |                                   | CO 4 | To understand the Central Banking<br>Operations, functions of NBFCs, Factoring<br>and Venture capital companies in India. |

|    |         |             |                      | CO 5 | To enable the students to understand the<br>progress of Government securities markets,<br>Treasury Bill market, Commercial Paper<br>Market and Certificate of Deposits Market<br>in India. |
|----|---------|-------------|----------------------|------|--|
|    |         |             |                      | CO 6 | Detailed understanding about the Banking<br>Structure of the country and its recent<br>developments.   |
| 12 | 2019-20 | MAJOR - XII | Economic Legislation | CO 1 | To provide students knowledge on various<br>economic legislations required for running a<br>business organization  |
|    |         |             |                      | CO 2 | Students understand the regulations and<br>provisions of Trade, Competition and<br>Consumer Protection.  |
|    |         |             |                      | CO 3 | Understand the regulations and provisions<br>of Essential Commodities and Standards of<br>Weights and Measures   |
|    |         |             |                      | CO 4 | Understand Management of Foreign<br>Exchange Transactions  |
|    |         |             |                      | CO 5 | Understand the laws relate to Intellectual property, copy right law & enforcement.   |
|    |         |             |                      | CO 6 | Understand the Securities and Exchange<br>Board of India Act, 1992   |

| 13 | 2019-20 | MAJOR -<br>XIII   | Corporate Tax<br>Planning          | CO 1 | To understand the innovative ideas in corporate tax in India.  |
|----|---------|-------------------|------------------------------------|------|--|
|    |         |                   |                                    | CO 2 | To give expert advices to whom is required<br>regarding various tax issues for decision<br>making.             |
|    |         |                   |                                    | CO 3 | To familiarize the concepts of Tax Planning<br>and Tax Management.   |
|    |         |                   |                                    | CO 4 | To understand the concept of Corporate taxation and Computation income from business.                          |
|    |         |                   |                                    | CO 5 | To familiarize Tax Issues Relating to<br>Business Restructuring  |
|    |         |                   |                                    | CO 6 | To acquaint knowledge related to Tax<br>payments - TDS – TCS – Advance payment<br>of Tax                       |
| 14 | 2019-20 | OPTION<br>PAPER I | Advertising and Sales<br>Promotion | CO 1 | To enable the students to learn the<br>fundamentals of advertisements and steps<br>involved in selling process |
|    |         |                   |                                    | CO 2 | To introduce the various principles adopted<br>for advertising and marketing different<br>products             |
|    |         |                   |                                    | CO 3 | Ability to study market trends and consumer behavior.  |

|    |         |                    |                    | CO 4 | Understanding of sales milestones, sales<br>situations, selling styles and sales strategies<br>followed by different business houses   |
|----|---------|--------------------|--------------------|------|--|
|    |         |                    |                    | CO 5 | Ability to connecting advertising strategies<br>and organizational goals with the moral<br>code of conduct in advertising  |
|    |         |                    |                    | CO 6 | Skill to targeting new business and exploit new areas of opportunity.  |
| 15 | 2019-20 | OPTION<br>PAPER II | Marketing Research | CO 1 | To give exposure to students the techniques<br>of market research & To enhance the<br>students understanding of the marketing<br>research industry.                          |
|    |         |                    |                    | CO 2 | To develop skills required by the researcher<br>and understand different applications of<br>Marketing Research in Marketing Decision-<br>making.                             |
|    |         |                    |                    | CO 3 | To help students develop their research,<br>inquiry and communication skills while<br>providing a road map to their future career<br>in Marketing or International Business. |
|    |         |                    |                    | CO 4 | To provide students with an overview of career opportunities in Marketing and International Business.  |

|     |            |           |                         | CO 5 | To explore different approaches of  |
|-----|------------|-----------|-------------------------|------|---|
|     |            |           |                         |      | Marketing research.   |
| 2   |            |           |                         | CO 6 | To understand the process by which market<br>information is collected and analysed and to<br>apply this understanding to the development<br>of a marketing plan in response to a real life<br>client problem. |
| Sen | nester – V | /1        | I                       |      |   |
| 16  | 2019-20    | MAJOR XIV | Strategic<br>Management | CO 1 | Aims at familiarizing with different aspects<br>of strategy and evaluating the decisions<br>based upon the basic/strategic situation.   |
|     |            |           |                         | CO 2 | To describe the role of strategic management in the success of successful companies.  |
|     |            |           |                         | CO 3 | Familiarization with the strategic management process.  |
|     |            |           |                         | CO 4 | Understanding about the techniques to scan<br>an environment and the role of environment<br>scanning in hurdle less strategic<br>management of an organization.   |
|     |            |           |                         | CO 5 | Understanding about the equal importance<br>of strategy formulation and strategy<br>implementation.   |

|    |         |             |                                  | CO 6 | Clarity about the strategies followed by different companies in the corporate world.              |
|----|---------|-------------|----------------------------------|------|---|
| 17 | 2019-20 | MAJOR<br>XV | E-Commerce                       | CO 1 | To impart knowledge about the relevance of E-Commerce in current competitive environment.         |
|    |         |             |                                  | CO 2 | To make the students aware about the common legal, ethical and tax issues involved in e-commerce. |
|    |         |             |                                  | CO 3 | To develop understanding of the working of online shopping and e-payment.                         |
|    |         |             |                                  | CO 4 | Ability to start up and operate e-commerce website.   |
|    |         |             |                                  | CO 5 | Familiarization with online payment services and different cyber laws.                            |
|    |         |             |                                  | CO 6 | Ability to understand customer relationship life.   |
| 18 | 2019-20 | MAJOR XVI   | Corporate Reporting<br>Practices | CO 1 | To provide students knowledge on various accounting standards applicable in Corporate business.   |
|    |         |             |                                  | CO 2 | Identify and understand the whole spectrum of corporate reporting practices.                      |

|    |         |                     |                  | CO 3 | Describe the objectives of financial statements and the qualitative characteristics of financial statements.  |
|----|---------|---------------------|------------------|------|---|
|    |         |                     |                  | CO 4 | Interpret and apply International<br>Accounting Standards and interpretations<br>adopted by the International Accounting<br>Standards Board (IASB).   |
|    |         |                     |                  | CO 5 | Analyze and evaluate financial statements,<br>and prepare detailed reports thereon,<br>tailored to the technical understanding of<br>the different user groups.                                     |
|    |         |                     |                  | CO 6 | Evaluate and discuss the main issues<br>currently facing the professional accountant<br>in the field of financial reporting, including<br>the professional and ethical duties of the<br>accountant. |
| 19 | 2019-20 | OPTION<br>PAPER III | Brand Management | CO 1 | To enable the students to learn the fundamentals of brand management and strategies.  |
|    |         |                     |                  | CO 2 | To introduce the students about various<br>brand related issues viz. Brand<br>Management, Brand Equity and Brand<br>Loyalty   |
|    |         |                     |                  | CO 3 | Familiarization with Brand Management,  |

|    |         |                    |                    |      | Brand Equity and product branding strategies.  |
|----|---------|--------------------|--------------------|------|--|
|    |         |                    |                    | CO 4 | Ability to measure Brand Performance using Research techniques.  |
|    |         |                    |                    | CO 5 | Understanding of various Retail formats and Retail locations.  |
|    |         |                    |                    | CO 6 | Ability to integrate Retail Supply Chain.  |
| 20 | 2019-20 | OPTION<br>PAPER IV | Services Marketing | CO 1 | Aims at to acquaint the students with the<br>basics of service sector marketing and its<br>strategies for different services |
|    |         |                    |                    | CO 2 | To impart knowledge regarding customer<br>expectations from services and their<br>perceptions about it.                      |
|    |         |                    |                    | CO 3 | Capability to evaluate the suitability of different pricing methods for services.  |
|    |         |                    |                    | CO 4 | Understanding of the roles of employees and customers in service delivery.   |
|    |         |                    |                    | CO 5 | Capability to analyze different service quality models.  |
|    |         |                    |                    | CO 6 | Ability to analyze and interpret marketing research findings.  |