

## M.Com.Course Outcomes

### Semester-I

#### **Course I: Accounting standards and reporting**

**Subject Code: M.Com. (R)-101**

- Familiarize and understand the Indian Accounting Standards and IFRS and their application to the companies who use them.
- Prepare the mandatory financial statements, according to the IAS & IFRS.
- Work in the Finance Department of companies using IAS & IFRS.

#### **Course II: Organization Behavior**

**Subject Code: M.Com. (R)-102**

- Ability to execute managerial tasks of planning, organizing and controlling.
- Understanding of different styles of leadership and its impact on decision making process.
- In-depth understanding of emotional labour and different types of emotions.
- Ability to analyze challenges and opportunities in the field of organization behavior.

#### **Course III: Business Environment and policy**

**Subject Code: M.Com. (R)-103**

- Skill to identify and differentiate various Micro and Macro factors affecting functioning of Business.
- Ability to analyze Indian Economy in light of changing government regulatory policies.
- Understanding of the targets and priorities of five years plans.
- Ability to file complaint against unfair trade practices under Consumer Protection Act.

- Familiarization with the objectives and strategies in Economic planning with special reference to Planning Commission and NITI Aayog.

**Course IV: Managerial Economics**

**Subject Code: M.Com. (R)-104**

- Ability to forecast demand in light of changing circumstances and to formulate business plans.
- Ability to chalk out Business Policies.
- Knowledge about Profit Planning and control.
- Skill to analyze effects of Government Policies.

**Course V: Quantitative techniques for business decisions**

**Subject Code: M.Com. (R)-105**

- Development of logical reasoning ability in students.
- Knowledge about the applicability of various parametric and non-parametric tests.
- Ability to use SPSS to solve statistical problems.
- Ability to make decisions under uncertain business situations.

## M.Com. II Semester

### **Course VI: Advanced cost accounting**

**Subject Code: M.Com. (R)-201**

- Define the process to compute total cost of a product belong to various production processes.
- Accumulate total cost of a Process by adopting equivalent production.
- Able to prepare various budgets like fixed and flexible budgets.
- Define the terms with regard to A B C analysis.
- Define the terms with regard to COST DRIVERS used in ABC analysis.

### **Course VII: Financial Management**

**Subject Code: M.Com. (R) 202**

- Skill to manage financial resources of a company.
- Knowledge about the various sources of finance available to businessmen these days.
- Ability to select an investment proposal by analyzing the compounded and discounted value of money invested.

### **Course VIII: Marketing Management**

**Subject Code: M.Com. (R)-203**

- Familiarization with Marketing Concepts and Philosophies.
- Ability to understand the changing Marketing Environment.
- Knowledge of different consumer and business buying behaviors.
- Familiarization with product related decisions.

**Course IX: Corporate governance**

**Subject Code: M.Com. (R)-204**

- Understand Concept of ethics and ethical management.
- Describe the Environmental Responsibility.
- Describe Corporate Social Responsibility.
- Generate Corporate Governance.
- Describe Codes of Governance.

**Course X: Human Resource Management**

**Subject Code: M.Com. (R)-205**

- Capability to understand employee recruitment and selection process.
- Understanding of different types of remuneration plans and their significance.
- Capability to evaluate different training programs and understanding of their limitations.
- Knowledge regarding the developing role of human resource management in the globalized world.

**M.Com. III Semester**

**Course XI: Financial Markets and Financial Services**

**Subject Code: M.Com. (R)-301**

- Knowledge of the progress of various components of Indian financial system.
- Clarity of stock market operations and the clearing and settlement procedures of stock exchanges.
- Detailed understanding about the Banking Structure of the country and its recent developments.

**Course XII: Accounting for managerial decisions**

**Subject Code: M.Com. (R)-302**

- Familiarization with the Management Control Systems.
- Ability to understand Managerial Behavior and Control Structure prevalent under varied business environment.
- Skill to evaluate the Segment Business Units.
- Familiarization with Contemporary issues in management.
- Clarity about the reporting requirements of management.

**Course XIII: Computer applications in business**

**Subject Code: M.Com. (R)-303**

- A student can acquire knowledge how to operate tally in accounting.
- A student can acquire the knowledge of tally for VAT computation.
- Student can acquire the knowledge about TDS and generation of TDS reports.
- A learner can acquire knowledge of creating payroll vouchers and print of various payroll reports.
- A learner can understand the importance of SPSS package in analyzing the data.

**Course XIV: Security Analysis and Portfolio Management**

**Subject Code: M.Com. (R)-304**

- Familiarization with the designing and construction of portfolios.
- Knowledge about techniques of doing investment analysis.
- Ability to identify and study the trends of stock markets.
- Ability to take investment decisions taking into consideration various determinants influencing investment decisions.

**Course XV: Business communication**

**Subject Code: M.Com. (R)-304(B)**

- To make effective and impressive communication.
- To make communication in ethical manner.
- Capable to make persuasive digital communication.
- Capable to make abstract & summaries of proposals.
- Better presentation and communication using proper body language.

**Course XVI: Entrepreneurship and MSME'S**

**Subject Code: M.Com. (R)-304(C)**

- To enable students understand entrepreneurship, its relevance and importance in the 21st century.
- To enable students understand how to become an entrepreneur.
- To enable students understand the role of entrepreneurial leadership plays in the nurturing and growth of a startup.
- To enable students understand the importance of small business management
- To enable students understand the types of finances available for MSME'S .

## **M.Com. IV Semester**

### **Course XVII: International Financial Management**

**Subject Code: M.Com. (R)-401**

- Knowledge about IMF, World Bank, European Monetary System and their role in international financial management.
- Clarity about the role of central bank in international financial management.
- Ability to use various scanning techniques to scan the environment of host country.
- Understanding of the manner of management of exposures involved in international transactions.

### **Course XVIII: Tax Planning and management**

**Subject Code: M.Com. (R)-402**

- Ability to identify the difference between Tax Evasion, Tax Planning and Tax Avoidance.
- Understanding of various deductions, rebates and reliefs to reduce the taxable income and tax liability.
- Skill to take managerial decisions keeping in view the Income Tax Rules.
- Knowledge of Double Taxation Avoidance Agreement.

### **Course XIX: Strategic Management**

**Subject Code: M.Com. (R)- 404 (A)**

- Familiarization with the strategic management process.
- Understanding about the techniques to scan an environment and the role of environment scanning in hurdle less strategic management of an organization.
- Understanding about the equal importance of strategy formulation and strategy implementation.
- Clarity about the strategies followed by different companies in the corporate world.

**Course XX: Personality development and soft skills**

**Subject Code: M.Com. (R)- 404 (B)**

- A learner can understand concept and dynamics of personality.
- A learner can understand self awareness skills, communicative skills .
- A learner can know the concept of counseling and mentoring and apply of leadership styles
- Learner can know how to work with teams, how to solve the problems, resolving conflicts etc.
- Learner can know the steps in building positive attitude and development of positive personality .

**Course XXI: E Commerce**

**Subject Code: M.Com. (R)-404 (C)**

- Ability to start up and operate e-commerce website.
- Familiarization with online payment services and different cyber laws.
- Ability to understand customer relationship life.
- Knowledge of cyber world and scope of cyber laws in E-commerce.

**Course XXII: Insurance management**

**Subject Code: M.Com. (R)-404 (D)**

- Understanding the operations and working of insurance companies in India.
- Capability to assess the significance of insurance.
- Understanding the functions and significance of LIC, united insurance, National Insurance Corporation of India.
- Knowledge regarding different models of insurance in India.
- Understanding of the different techniques of risk management.

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