

DEPARTMENT OF COMMERCE  
MASTER OF COMMERCE (M. COM)

**PROGRAM OUTCOMES- (PO):**

1. To Equip Post Graduate students to accept the challenges of business word
2. To develop independent logical thinking and facilitate personality development
3. To Equip the students for seeking suitable careers in management and entrepreneurship
4. To study by students method of data collection and their interpretations
5. To develop among students communication and analytical skill
6. To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
7. To enable a student well versed in national as well as international trends.
8. To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
9. 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.

**Dr. Ittekkhar R. Hussain**

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Principal

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## COURSE OUTCOMES- (PO):

### M.Com Semester-I


#### ❖ **Managerial Economics**

1. The student shall be able understand economies of scale, diseconomies of scale, economies of scope, and cost complementarities, and how each affects the cost of production, the four basic market models of perfect competition, monopoly monopolistic competition, and oligopoly and how price and quantity are determined In each model
2. The student shall be able calculate and interpret price elasticity, income elasticity and cross-price elasticity of demand and will also be able examine the uses and abuses of demand forecasting techniques, explicate the gross domestic product using expenditure and income approaches and given the details about a phase of the business cycle
3. The student shall be able measure the responsiveness of consumers' demand to changes in the price of a good or service, the price of other goods and service and income.
4. The student shall be able derive the equilibrium conditions for cost minimization and profit maximization
5. To Determine how prices work in markets, how market participants benefit in the form of consumer surplus and producer Surplus , and what the of consequences of governments intervention are.

#### ❖ **Advanced Financial Accounting**

1. Students will be able to determine the basis of conversion applicability and will get a clarity in integral and non-integral foreign operation
2. Students will be able to identify different types of deposits, advances and other facilities extended to customers. They will also be are able to prepare the schedules of profit and loss a/c and balance sheet.
3. Students will be able to understand provision maintained in case of NPA's.
4. Students will be able to understand the concept of premium, claims and commission, Final Accounts as per IRDA Regulations
5. Students will be able to understand the different terms used in Life Insurance, types of policies and preparation of final accounts

  
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6. Students will understand the accounting system, its legislation, types and finalization of accounts of cooperative society.

#### ❖ Indian Financial System

1. Describe the different components of a financial system and their role
2. Explain the recent developments in the Indian financial system
3. Describe the instruments, participants and operation of the money market
4. Describe the methods of issuing shares and role of intermediaries in the primary market
5. Describe the trading mechanism in the stock market
6. List the various speculators and describe the speculative activities
7. Describe various types of derivatives.

#### ❖ Marketing Management

1. The student shall be able formulate a marketing plan including marketing objectives, marketing mix, strategies, budgetary and evaluation criteria.
2. The student shall be able analyze pricing strategies that take into account perceived value, competitive pressures and corporate objectives and also formulate strategies for the efficient distribution of products and services.
3. The student will be competent and reliable for making different distribution channel options and their suitability for the company's product
4. The student will be capable of using digital technology for promotion mix (advertising, sales promotion, public relations, personal selling, and direct marketing etc.) for the product.

#### M.Com Semester-II

#### ❖ Research Methodology

1. Familiarization with Research and research problems.
2. Understanding of the Quantitative and Qualitative Methods of research.

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3. Ability to represent data in tabular as well as graphical manner.
4. Skill to write Research paper.
5. Detailed knowledge about SPSS and its application

#### ❖ **Advanced Cost Accounting**

1. Students will have advanced knowledge of practical aspects of process costing system followed in large organizations having different processes
2. Students will be exposed to the different methods of allocation and absorption of overheads. They will also get advanced knowledge of allocation of overheads based on individual business activities.
3. Students will get exposed to the concept of making departments responsible for their operations rather than focusing on departments as cost centers.
4. Students will be exposed to methods of strategically managing costs and methods of pricing.

#### ❖ **Human Resource Management**

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

#### ❖ **Co-operation**

1. The student shall be able to understand the principles and importance of cooperation and Cooperative Movement in India.
2. The student shall be able demonstrate the functions and working of

Cooperative Credit Institution in India

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3. The student shall be able learn new things which helps in social change and other life affirming endeavors
4. The student shall be able to justify the role of Cooperation in rural Economy
5. The student shall be able demonstrate and distinguish Globalization & Cooperation

### **M.Com Semester-III**

#### **❖ Advanced Management Accounting**

1. Detail concepts and differences between Financial, Managerial and Cost Accounting. Also identify different cost concepts and their classifications
2. Identify differences and superiority of Activity Base Costing system over Traditional costing system
3. Compare the income statements using variable costing and absorption costing and interpretation of the statements for managerial decision making process.
4. Evaluate different business situations by using marginal costing, differential analysis for different types of managerial decisions.
5. Prepare various types of budgets at organizational and departmental level for cost control, cost reduction, performance measurement and fixing responsibility on the division concerned.

#### **❖ Statistical Techniques**

1. Developing an understanding and application of theory of probability and probability distributions
2. Evaluating different outcomes in a given situation and conducting decision analysis under uncertainty using statistical tools
3. Analyzing and deriving sampling distributions and understanding the application of estimation process
4. Conducting hypothesis testing for different types of situations and appreciating the importance of concepts involved in such testing

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5. Learning to conduct ANOVA and understand the application of nonparametric testing
6. Understanding and applying correlation and regression analysis

❖ **Computer Application in Commerce**

1. The student shall be able to observe and experience the main activities of Internet Services and applications
2. The student shall be able demonstrate the working of Word Processing
3. The student shall be able construct the Spread Sheets & its Business application
4. The student shall be able capable of using Computerized Accounting with Tally
5. The student shall be able enhance research related skills for future references.

❖ **Service Sector Management**

1. The student shall be able to understand the Importance of Service L L Sector like Aviation industry, Transportation Industry, Hospital Management, Housing and Construction, Hospitality, BPO, KPO Industry.
2. The students will be able to analyze concepts, functions, and techniques of the craft of service marketing services and will also be able to identify critical issues in service design & delivery.
3. The students will be able to Demonstrate IT industry and its trends; role and importance of ITES
4. The student shall be able develop Services Quality Management in services sector.
5. The student shall be able managing service delivery Challenges of Distribution of Channels and Planning in services.

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## M.Com Semester-IV

### ❖ International Business Environment

1. Students Should be able to perceive various concepts involved in International Business Environment and various concepts like international Liquidity and SDR
2. Students should be able to evaluate the global business environment in terms of economic, social and legal aspects and strategies adopted by firms to extend globally.
3. Students should be able to examine risks involved in foreign trade and ways to manage the risks
4. Students should be able to understand management of short term finance in Multinational corporations and international financing decisions including funding and borrowing decisions.
5. Students should be able to understand and elaborate structure of International banking, various concepts involved in export documentation, export procedures and contracts.

### ❖ Operation Research

1. Acquainting students with the meaning, purpose, and tools of decision science and explaining the applications and limitations of the same.
2. Developing understanding of Linear Programming (LP) for optimum allocation of resources with different approaches. Maximization and Minimization problems to be covered too.
3. Familiarizing students with three special types of linear programming problems: transportation, assignment, and transshipment and their solutions specialized algorithms which are more efficient
4. Describe Understanding the basic EOQ system under different situations and queuing system configurations including the assumptions of the common models. Analyzing the variety of operating characteristics of waiting lines and the trade-off curves for cost-of-waiting time and cost of service.

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5. Presenting students with critical path calculations of a project schedule using concepts of PERT & CPM and the fundamental concept of an activity network.
6. Familiarize students with managerial decision making using Markov Chains decision process and Theory of Games.

❖ **Company Law**

1. The student shall be able make use of various important provision of company law in trade and commerce
2. The student shall be able apply and interpret the provisions of Capital, Shares-types and issue management as per companies Act
3. The student shall be able Interpret the provisions and procedural aspects of conducting corporate statutory and non statutory Meetings Annual General Meetings, Extraordinary General Meetings, and Board Meetings
4. The student shall be able interpret the provisions of Appointment, Resignation and Removal of Auditor, Directors, Managing Directors, Key managerial personnel
5. The student shall be able to learn corporate management and M government regulation for corporate business and winding up of companies

❖ **Project Work**

1. The student will be able to choose an appropriate topic for study and will be H able to clearly formulate & state a research problem
2. The student will be able to compile the relevant literature and frame L L hypotheses for research as applicable
3. The student will be able to plan a research design including the sampling, observational, statistical and operational designs if any
4. The student will be able to compile relevant data, interpret & analyze it and test the hypotheses wherever applicable
5. Analyze and interpretate the data collected, student will be able to arrive at logical conclusions and propose suitable recommendations on the research problem.

  
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