**PROGRAMME SPECIFIC OUTCOMES – M.COM**

1. To inculcate the knowledge of business and the techniques of managing the business with special focus on marketing banking theory law and practices.
2. To impart the knowledge of basic accounting principles and the latest application oriented corporate accounting methods.
3. To develop the decision making skills through costing methods and practical application of management accounting principles.
4. To enhance the horizon of knowledge in various field of commerce through advertising and sales promotion and entrepreneurial development.
5. To create awareness in application oriented research through research for business decisions.
6. To Equip Post Graduate students to accept the challenges of business word.
7. To develop independent logical thinking and facilitate personality development among students.
8. To equip the students for seeking suitable careers in management and entrepreneurship.
9. To Understand ethical issues and good governance practices.
10. To Develop the skills of analysis and capability of making business decisions.

**Course Outcomes**

**M.Com I Semester**

**HC 1.1 Organisational Behaviour**

The course enable students:

1. To identify and understand the internal and external forces influencing complex human behavior at work place.
2. It Provides most valuable contribution in enhancing managerial skills required to direct human energy towards accomplishment of set organizational goals.

**HC 1.2 Market Structure and Analysis**

After completion of the course a student will be able to

1. Understand the fundamental principles of Managerial Economics and the roles and responsibilities of managerial economist in the business decision making.

2. Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.

3. Apply the concept of opportunity cost, marginal cost and other types of costs along with cost–output relationship in Short run and long run.

4. Analyze operations of markets under varying competitive conditions along with the causes and consequences of different market structures;

5. Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

6. Understand the various pricing theories and methods of pricing in different situations.

7. Understand the roles of fiscal and monetary policy in fighting recessions and inflation.

8. Understand the causes and consequences of business cycles.

**HC1.3 Financial Management**

The followings are the course outcomes of Financial Management;

1. Students will learn about theoretical knowledge of Financial Management and its applicability.
2. Students will learn about importance of Finance in business and how to acquire and use funds in optimal way.
3. Students will also understand about the concepts of financial, investment and dividend decision.
4. Students will understand about impact of changes in capital structure, dividend decision and working capital position.

**HC 1.4 Advanced Marketing Management**

After completion of the course a student will be able to

1. To understand the community about Marketing Concepts.
2. To understand how various environmental factors influence marketing functions.
3. To know the Behavioural aspects of Consumers in buying and different Models of Consumer Behaviour.
4. To study the Target Marketing and Product Positioning Strategies.
5. To know how strategies can be formulated to serve Marketing Mix to the Target Market.
6. To create awareness about recent trends in Marketing.

**SC 1.5 A: Accounting standards and corporate reporting**

After completion of the course a student will be able to

1. To formulate informed decisions through clear and concise communication relating to financial and non-financial information by the decision makers.
2. To maintain professional skills in changing environment through analytical and research tools evolving accounting standards and practices.
3. Learn Accounting standards and its allied aspects and state of the art developments in accounting standards worldwide and in India.
4. Define and describe the financial reporting and disclosure practices at the national and international level and discuss the various committee reports.
5. Identify and apprehend the application areas of social accounting and reporting practices.
6. Describe the interim reporting practices in India and abroad with recent developments.
7. Discuss the usefulness and applications of segment reporting practices in India.

**SC 1.5 (B) Financial Markets and Institutions**

This course will provide an understanding of the functions, and operations of the financial markets and institutions operating in India. After completion of the course a student will be able

1. To understand the overview of role and concepts of Indian financial system on economic development.
2. To examine the regulations of financial markets, especially Money and capital market and its developments.
3. To compare, contrast and evaluate theory and structure of interest rate and its determinants.
4. To understand the various conceptual issues related to the role of regulatory bodies, mechanism of commercial banking and investment institutions, such as insurance companies and mutual funds, provident funds, pension funds etc.

**M.Com II Semester**

**H.C 2.1 Banking system and Evaluation**

Students successfully completing this course will be able to:

1. Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.

2. Understand about recent trends and innovations in the banking sector.

3. Understand the various types of negotiable instruments and its uses to the customers.

4. Understand the various provisions relating to NPA, Basel norms.

5. Prepare the bank profit and loss A/c and balance sheet as well as its evaluation with various ratios.

6. Demonstrate an awareness of management of banks in terms of loans, investment, its assets and liabilities, liquidity etc.

**HC 2.2 Contemporary Issues in Accounting**

Upon successful completion, students will have the knowledge and skills to

1. Read more widely in accounting
2. Explain the role of positive accounting theory in explaining and predicting accounting policy choice and the behaviour of capital markets
3. Critically evaluate the role, regulation in financial reporting.
4. Research and analyse the complex contemporary financial accounting issues and formulate well-reasoned and coherent arguments and reach well considered conclusion in relation to those issues.
5. Critically analyse a selected contemporary issues in financial and communicate effectively in writing.

**HC 2.3 Business Environment and Government Policy**

Students successfully completing this course will be able:

1. To make understand the Students community about different environmental factors which influence on Business Decision making process.
2. To understand Economic Environmental factors which impact on Business and Economic reforms in India.
3. To study Socio-cultural factors of Business Environment.
4. To understand Political and Laws which are enacted relating to various aspects of the Business and to protect Consumers and Environment

**HC 2.4 Operations Research for Business Decisions**

1. The field Operations Research for Business Decision is a bouquet of mathematical techniques that helps to make wise decisions under the pressure of uncertainty and scarce resources.
2. The subject knowledge strengthens power of reasoning, creativity, critical thinking, rationality of thoughts and problem solving ability of the students.
3. The application of knowledge of Operations Research is not just limited to solving business problems, but also solves the real life problem that saves time and money.

**SC 2.5 A: International Financial Reporting standards**

Students successfully completing this course will be able:

1. To understand, explain, and apply the IASB’s conceptual framework for financial reporting.
2. To understand the need and method of presentation of financial statements according to IFRS.
3. To apply relevant financial reporting standards to key elements of financial reports.
4. To motivate students for research to be undertaken in accounting area.

**SC 2.5 (B) Investment Management**

Students will be able to:

1. Describe the mechanism of financial investment.
2. Identify Return and Risks associated with different investment avenues.
3. Ascertain the return and risk of securities and portfolio.
4. Construct portfolio by adopting scientific models.
5. Evaluate performance of securities and portfolio.

**M.Com III Semester**

**HC 3.1 Business Research Methods**

1. The course provides a strong grounding in understanding the research process enabling students to either engage an external research organisation to undertake a study on their behalf in a business environment or, alternatively, action and complete a research project themselves as either the sole researcher or as part of a research team.
2. In addition to the technical skills and knowledge required to be successful in these endeavours, the course also provides students with a clear understanding of the ethical considerations involved in undertaking research and the special challenges evidenced in international and cross cultural studies.

**HC 3.2 Strategic Management**

1. The outcome of studying Strategic Management goes beyond just seeking the knowledge of formulation, implementation and evaluation of strategy, infact, the course teaches one to “plan” the “Way of Life”.
2. The sound knowledge of the Course about Vision, Mission, Formulation and attainment enables the students to have a clear, precise and distinct idea of what they are, what they have to achieve in the future and how.
3. The subject gives a very practical perspective to look at things and creates an attitude of mind in students to accept and face the changes and challenges.

**HC 3.3 ACCOUNTING FOR MANAGERIAL DECISIONS**

### Facilitating the achievement of Course Learning Outcomes

### Detail concepts and differences between Financial, Managerial and Cost Accounting. Also, identify different tools and techniques used therein.

### Outline the methods of financial statement analysis and their usage in business applications.

### Evaluate different business situations by using marginal costing, differential analysis for different types of managerial decisions.

### Prepare various types of budgets at organizational and departmental level for cost control, cost reduction, performance measurement and fixing responsibility on the division concerned.

### Describe the usage and applications of standard costing and variance analysis to evaluate performance of the organization.

**HC 3.4 Strategic Human resource Management**

As a result of succeeding in this course, students will be able to achieve the following objectives.

1. To compare, contrast and evaluate the concepts of Strategic HR, its relationship with business strategies in the organisation.
2. Be able to establish the linkage between firm strategy and HR practices of the firm through Resource-based view of Competitive Advantage and Sustained Competitive Advantage.
3. Be able to understand the need for different HRM practices in alignment with different business strategies through various approaches in strategic staffing,
4. Be able to identify the Strategic HR practices which derive from diverse organisation forces within and outside the firm and the impact of practices on firm performance and its strategic options.
5. To explore the opportunities of strategic HR at international business.

**HC 3.5 A CORPORATE TAX PLANNING AND MANAGEMENT-I (DIRECT TAXES)**

After completion of this course the student will be able to:  
1. Identify the relevant provisions of the Income Tax Act which applies to the taxation of corporations.  
2. Apply the relevant sections of the Income Tax Act to compute taxable income and tax payable for a corporation.   
3. Determine the residential status of an assessee and thus be able to compute the taxable income of assessee with different residential status.

4. Understand the procedure for computation of income under various heads namely income from house property, business/ profession, capital gains and income from other sources.

5. Understand the various benefits/ deductions u/s 80C to 80 U of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.

6. Identify tax planning opportunities and challenges for corporations and recognize the potential opportunities for tax savings and tax planning.

7. Understand procedure of direct tax assessment and aware about appeal & revision, tax penalties, offences and prosecutions.

**SC3.5 (B): Financial Derivatives**

Students will be able to:

1. Outline the working of Derivatives Market.
2. Conceptualise and differentiate different financial derivative products.
3. Forecast the fair price of the financial derivative products.
4. Apply strategies for management of price risk associated with the underlying asset.
5. Identify and analyse the various types of derivatives instruments and its mechanism, derivatives market and its evolution.
6. Analyse and apprehend on valuation of forwards and futures and its trading mechanism.
7. Analyse the characteristics of options, option pricing and use various options trading strategies and critically examine it.
8. Sketch out the pay-off profile of call and put values and evaluate the various models of valuation of option.
9. Describe the recent trends and innovations in derivatives market in India.

**M.Com IV Semester**

**HC4.1 International Business**

After Completion of this course the student would be able to-

1. Understand the International Trade Theories, Tariff and Non-Tariff trade barriers and competitive advantages.
2. Understand the various types of International Business Environment.
3. Understand the importance of Multinational Corporations and Foreign collaborations, alliances and Joint Ventures etc.
4. Understand the conceptual framework of T -TRIMS, TRIPS GATS agreement etc. and ethical issues in International business.

**HC4.2 Business Ethics and Corporate Governance**

At the end of the course the students will be able to:

1. Explore the relation between ethics and business and subsequent theories of justice and commerce across different cultural traditions.
2. Explain the relationship between ethics and morals and values in the work place
3. Formulate ethical philosophy to explain how it contributes to current practice.
4. Appraise some of the competing demands on business when scrutinizing the ethics of business activities.
5. Critically apply understanding of ethics of real-world context and gather and analyse information by way of a research project topic relevant to business ethics.
6. Relate the evolution of divers ownership and governance structures across different economies
7. Evaluate the theories of the firm, and explain how they relevant to the diverse range of ownership structures that exist in the reality.

**HC 4.3 Strategic Cost Management**

Recognising that different costing systems and strategies need to be used for different managerial decisions, this programme aims to:

1. Develop understanding of various costing systems in different strategic decision situations.
2. Provide the details of contemporary issues in costing systems such as activity-based costing and pricing, target costing, Just-In-Time, Learning Curve Theory, etc.
3. Provide a comprehensive view on management control covering control structure issues like profit centres/SBUs and control process issues like budgeting, Life Cycle Costing, and performance evaluation.
4. Provide tools for tracking organisational performance with the help of cost management techniques.

**HC 4.5 (A) CORPORATE TAX PLANNING AND MANAGEMENT –II (INDIRECT TAXES-GST & Customs)**

After completion of this course the student will be able to:  
1. Learn the concepts of indirect tax and GST from the pre-GST period to post- GST period.

2. Understand the functions, powers and structure of GST Council and GSTN.

3. Understand the basic concepts and terms under CGST Act, SGST Act and IGST Act along with the provisions of levy and collection of GST.

4. Describe the provisions of Reverse Charge Mechanism and composition scheme of levy.

5. Understand the procedure for registration along with its provisions and types.

6. Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.

7. Understand the various types of Assessment, provisions of Audit, Search & Seizure and various Appellate Authorities under GST regime.

8. Understand the basic concepts under Customs Act and Computation of the tax liability.

9. Understand the methods of valuation and types of duties under customs Act.

**SC4.5 (B) International Financial Management**

The followings are the course outcomes of International Financial Management;

1. Students will learn about theoretical knowledge of International Financial Management.
2. Students will understand how the international capital markets, foreign exchange markets and derivatives market can be used to manage transaction and operating risks faced by the multinational firms.
3. Students will learn how to manage multinational companies’ investment and financing activities.
4. Students will able to understand about identification and management of opportunities and risk relating to international investments, exchange rate fluctuations, international financial markets and government policy changes.