

**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 work in MNCs 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

## **CourseOutcomes**

### **M.COM(PARTI)AND(PARTII)**

#### **Semester I**

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

1. Identify and describe different types of inter-entity relationships based on relevant Indian Accounting Standards.
2. Discuss and solve accounting issues that arise from inter-entity relationships.
3. Explain the consolidation process and prepare consolidated financial statements based on relevant Accounting Standards.
4. Demonstrate the ability to perform complex accounting techniques and methods as required by the relevant Accounting Standards.
5. Read and analyses consolidated financial statements including accounting policies and other information disclosures.
6. Conduct practical research in the accounting discipline.

##### **Indian Financial System**

1. Outline the structure and functions of the Indian financial system.
2. Illustrate the functioning of financial market and government security market in the development of Indian financial system.
3. Evaluate the functioning of different financial institutions.

##### **Managerial Economics**

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

##### **Marketing Management**

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

2. Application: Apply the knowledge, concepts, tools necessary to overcome challenges, and issues of marketing in a changing technological landscape.
3. Creative Problem Solving: Develop creative solutions to marketing problems.

## **Semester II**

### **Research Methodology**

1. Identify and discuss the role and importance of research in the social sciences.
2. Identify and discuss the issues and concepts salient to the research process.
3. Identify and discuss the complex issues inherent in selecting a research problem, selecting an appropriate research design, and implementing a research project.
4. Identify and discuss the concepts and procedures of sampling, data collection, analysis and reporting.

### **Advanced Cost Accounting**

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

### **Cooperation**

1. Communicate Concept and Characteristics of Cooperatives
2. Explain Functional and Management aspects of Cooperatives
3. Organize a cooperative institution based upon grassroots level after analyzing market condition

### **Human Resource Management**

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

## **Semester III**

### **Advanced Management Accounting**

1. Evaluate the effectiveness of alternative management accounting techniques and to apply them to organisational cost management practices.
2. Appraise current management accounting techniques and practices in their organisational context.
3. Appreciate the organisational, social and environmental context of management accounting.
4. Appraise management accounting control systems design and implementation in organisations.
5. Learn within teams — to co-operate with team members, to assume leadership and to manage differences and conflicts.

### **Statistical Techniques**

1. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis
2. Critically evaluate the underlying assumptions of analysis tools
3. Understand and critically discuss the issues surrounding sampling and significance
4. Discuss critically the uses and limitations of statistical analysis
5. Solve a range of problems using the techniques covered
6. Conduct basic statistical analysis of data.

### **Direct Taxes**

1. The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.
2. 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**

1. Know in detail about the Service Sector and apply the 7 P's of Service Marketing
2. Understand the consumer behavior in Service Sector
3. Set standard and measure service quality and productivity

## **Semester IV**

### **International Business Environment**

1. Learn the nature, scope and structure of International Business.
2. Understand the influence of various environmental factors on international business operations.
3. Gain knowledge on Regional Economic Groups

### **Indirect Taxes**

1. Students should be able to understand various terms related to Goods and Service tax(GST)
2. 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
3. Students will be able to know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
4. Students will be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.

### **E-commerce**

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

### **Project Report**

1. Study on an Empirical research topic
2. Gain exposure while doing survey
3. Expand their knowledge base with literature review on the current topic
4. To apply research test to various problems pertaining to research area