

GOVT NAVEEN COLEGE BORI
DEPARTMENT OF COMMERCE

M.COM PROGRAM OUTCOME (PO2): is expected to achieve following outcomes

1. To Prepare Post Graduate students to accept the challenges of business world.
2. To develop independent logical thinking and facilitate personality development
3. To provide the students for seeking suitable careers in management and entrepreneurship.
4. To study by student's method of data collection and their interpretations through research project
5. To develop among students communication and analytical skill.

M.COM PROGRAM SPECIFIC OUTCOME PSO2

After Completion of M.Com Program, Students can pursue research in their chosen areas.

1. For teaching in Schools and Colleges after qualifying essential tests.
2. For working as data analyst.
3. To work as investment consultants after a brief internship in suitable organizations absorbed in Banking and Insurance sector as executives.
4. Students can work under Chartered Accountants for their taxation related work.

COURSE OUTCOME

CLASS	SUBJECT	COURSE OUTCOME
M.COM Ist SEMESTER	MANEGERIAL ECONOMICS	<p>To enable the students form a clear idea of Managerial Economics to take decision making.</p> <ol style="list-style-type: none">1. To enable the students understand determination of price under different market forms.2. To enable the students understand the situation of consumer and producer equilibrium.3. Ability to forecast demand in light of changing circumstances and to formulate business plans.4. Ability to chalk out Business Policies.5. Knowledge about Profit Planning and control.

	INCOME TAX LAW & ACCOUNTS	<ol style="list-style-type: none"> 1. To enable the students to identify the difference between Tax Evasion, Tax Planning and Tax Avoidance. 2. Understanding of various deductions, rebates and reliefs to reduce the taxable income and tax liability. 3. Skill to take managerial decisions keeping in view the Income Tax Rules. 4. Knowledge of Double Taxation Avoidance Agreement.
	STATISTICAL ANALYSIS	<ol style="list-style-type: none"> 1. To bring out clearly the importance of statistics in solving different research problems. 2. To enable the students in-depth understanding of the concepts of sampling, correlation and their applicability. 3. To enable the students to learn probability theory and their applications.
	CORPORATE LEGAL FRAMEWORK	<p>Students get knowledge of relevant provisions of various laws influencing business operations</p> <ol style="list-style-type: none"> 1. Students will gain knowledge regarding formation of company, Memorandum of association; Articles of association; Prospectus; Share capital and membership. 2. Students gain knowledge regarding negotiable instruments and their application in business 3. They gain significant knowledge regarding SEBI and its regulation and laws pertaining to financial markets
	ADVANCE ACCOUNTING	<p>Students learn accounting issues and practices such as maintenance of company accounts and handling' accounting adjustments.</p> <ol style="list-style-type: none"> 1. Students acquire knowledge regarding Accounting for issue, Forfeited and redemption of shares and debentures.

		<ol style="list-style-type: none"> 2. Student learn to draft financial statements of companies. 3. Accounting issues relative to amalgamation and reconstruction of companies. 4. Accounting for holding and subsidiary companies. 5. Accounts relating to Liquidation of companies.
M.COM II SEMESTER	TAX PLANNING AND MANAGEMENT	<p>Students get conversed with the concept of corporate tax planning and Indian tax laws, as also their implications for corporate management.</p> <ol style="list-style-type: none"> 1. Students get to know about calculation of taxable Income and tax of Firm and Companies. 2. Return of Income, Provisional Regular, Expert and emergency assessment, Re opening of assessment. 3. Concept of tax Planning ; Tax avoidance and tax evasions ; Tax planning with reference of location, nature and form of organization of new 4. Tax planning to capital structure, decision dividend policy; Inter corporate dividends and bonus shares. 5. Preparation of income tax returns, Computation of Income tax, Tax deduction at source; Advance payment of tax.
	ADVANCE STATISTICS	<p>Students learn the application of statistical tools and techniques for decision making.</p> <ol style="list-style-type: none"> 1. Students learn the concept of Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory. 2. Students learn Statistical Estimations, interval estimation of population mean, proportion and variance Statistical Testing - Hypothesis and Errors, Sample size - Large and Small Sampling test Z tests, T Tests & F Tests.

		<ol style="list-style-type: none"> 3. Association of Attributes: Two Attributes, consistency of data, measurement of Association of. 4. Interpolation and Extrapolation - Parabolic Binomial, Newton and long rages method
	BUSINESS LAWS	<p>Students gained knowledge of relevant provisions of various laws influencing business operations</p> <ol style="list-style-type: none"> 1. Students learn about objectives of SEBI, Functions and Role of SEBI 2. Students get to know about MRTP Act 1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices 3. Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act. 4. FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal. 5. W.T.O.: Brief History of WTO, Objectives and Functions, Organization, W.T.O. and India,
	BUSINESS ECONOMICS	<p>Students develop managerial perspective to economic fundamentals' as aids to decision making under given environmental constraints.</p> <ol style="list-style-type: none"> 1. Students learn about Cost Theory and Estimation, economic value analysis 2. Students learn Price Determination under Different Market Conditions: 3. Students learn Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination; 4. Students learn Business Cycles: Nature and phases of business cycle; Theories of business cycles. 5. Inflation: Definition, Characteristics and types; Inflation in terms of demand- pull and cost-push factors; Effects of inflation.

	SPECIALISED ACCOUNTING	<p>The students gets knowledge to accounting issues and practices such as maintenance of company accounts and handling accounting adjustments.</p> <ol style="list-style-type: none"> 1. Students get acquainted to Accounts of General Insurance Companies. 2. Students learn Accounts of Banking Companies. 3. Accounts of Public Utility concerns: Double Accounts System. 4. Royalty accounts. 5. Investment accounts.
M.COM III SEMESTER	MANAGEMENT CONCEPT	<p>Students understand and conceptual framework of management and organizational behavior</p> <ol style="list-style-type: none"> 1. Students get to know about Schools of Management Thought : Scientific, process, human behavior and social system school 2. Students learn about Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization; 3. Staffing; Directing; Coordinating; Control - nature, process, and techniques 4. Motivation : Process of motivation; Theories of motivation 5. Group Dynamics and Team Development : Group dynamics - Definition and importance, types of groups
	ORGANIZATIONAL BEHAVIOUR	<p>Student understand and conceptual framework of management and organizational behavior</p> <ol style="list-style-type: none"> 1. Organizational Behavior : concept and significance; Relationship between management and

		<p>organizational behavior.</p> <ol style="list-style-type: none"> 2. Students learn about Leadership : Concept; Leadership styles; Theories 3. Organizational Conflict : Dynamics and management; Sources, patterns, levels, and types of conflict; 4. Interpersonal and Organizational Communication : Concept of two-way communication; Communication process; Barriers to effective communication; 5. Organizational Development : Concept; Need for change
	<p>ADVANCED COST ACCOUNTING</p>	<p>Students acquainted to the basic concepts and the tools used in cost accounting.</p> <ol style="list-style-type: none"> 1. Students learn about Cost Analysis, concepts and classification, Materials control – Techniques of Materials control 2. Students get to know about Labor cost – Computation and control, Overheads – Accounting and Control. 3. Job, Batch, Contract Costing and operating costing 4. Process Costing, Joint products & By – products costing. 5. Budgetary control
	<p>MANAGEMENT ACCOUNTING</p>	<p>Students get acquainted with the accounting concepts, tools and techniques for managerial decisions.</p> <ol style="list-style-type: none"> 1. Students get the knowledge of Management accounting as a area of accounting; 2. Students gained knowledge of responsibility accounting 3. Budgetary control and standard costing analysis
		<p>Students get acquainted with the accounting concepts, tools and techniques for managerial decisions.</p> <ol style="list-style-type: none"> 1. Break-even-analysis; Assumptions and practical

	ACCOUNTING FOR MANEGERIAL DECISIONS	<p>applications of break- even-analysis</p> <ol style="list-style-type: none"> 2. Students learn to Analyze financial Statements: 3. Cash flow analysis and Fund flow analysis. 4. Contemporary Issues in Management Accounting. 5. Reporting to Management
M.COM IV SEMESTER	PRINCIPLE OF MARKETING	<p>Students understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.</p> <ol style="list-style-type: none"> 1. Students learn about nature, scope and importance of marketing; Marketing concept and its evolution. 2. Students get to know about Market Analysis and Selection – Marketing environment 3. Product Decisions –; Product line and product mix 4. Pricing decision and distribution channels
	ADVERTISING & SALES MANAGEMENT	<ol style="list-style-type: none"> 1. Students will get to know about Concept, Scope, Objectives and Functions of Advertising. 2. Students learn about Pre-launch Advertising Decision: Determination of target audience 3. Students learn about sales management
	MARKETING RESEARCH	<p>Students get to know about research methodology and its significance in post graduate programs</p> <ol style="list-style-type: none"> 1. Marketing Research decisions and market information systems 2. Specialized areas of application of marketing research. 3. Advertising Research: Planning and Procedure, New Product Research.
	INTERNATIONAL MARKETING	<p>Students learn the significance of entering international markets, Export marketing is a need of an hour</p> <ol style="list-style-type: none"> 1. Students learn to enter Foreign market: Product designing, standardization Vs. Adaptation; Branding, Packaging and Labeling.

		<ol style="list-style-type: none">2. Quality issues and after sales service; International pricing3. Promotion of products and services abroad4. Export policy and practices in India, Trends in India's foreign trade
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