

# GOVT. DIGVIJAY P.G. COLLEGE RAJNANGAON C.G.

## Program outcomes, program specific outcomes and course outcomes

### *Department of Commerce*

Bachelor of Commerce (B. Com), Master of Commerce (M. Com) 2023-24

### **B. COM.**

<b>Department of Commerce</b>	<b>Program outcome and Program Specific outcome</b>
<p data-bbox="359 952 746 1003"><i>Program Outcomes</i></p> <p data-bbox="359 1355 746 1406"><i>Program Outcomes</i></p>	<p data-bbox="821 660 1436 873"><b>P.O.- 1.</b> This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Ware housing etc., well trained professionals to meet the requirements.</p> <p data-bbox="821 918 1436 1064"><b>P.O.- 2.</b> After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all administration abilities of the Company.</p> <p data-bbox="821 1108 1436 1243"><b>P.O.- 3.</b> Capability of the students to make decisions at personal &amp; professional level will increase after completion of this course.</p> <p data-bbox="821 1288 1436 1355"><b>P.O.- 4.</b> Students can independently start up their own business.</p> <p data-bbox="821 1400 1436 1467"><b>P.O.- 5.</b> Students can get thorough knowledge of finance and commerce.</p> <p data-bbox="821 1512 1436 1646"><b>P.O.- 6.</b> The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.</p> <p data-bbox="821 1691 1436 1803"><b>P.S.O.-1</b> The students can get the knowledge, skills and attitudes during the end of the B.com degree course.</p> <p data-bbox="821 1803 1436 1982"><b>P.S.O.- 2</b> By goodness of the preparation, they can turn into a manager, accountant, management accountant, cost accountant, bank manager, auditor, company secretary, teacher, professor, stock agents and so on.</p> <p data-bbox="821 2027 1436 2128"><b>P.S.O.- 3</b> Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC. As well as other coeres.</p>



<p style="text-align: center;"><b><i>B. Com -I Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Business Law</i></b></p>	<ol style="list-style-type: none"> <li>1. The student will well verse in basic provisions regarding legal frame work governing the business world.</li> <li>2. To know the students with the basic concepts, terms &amp; provisions of Mercantile and Business Laws.</li> <li>3. To develop the awareness among the students regarding these laws affecting trade business, and commerce.</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -I Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Business Communication</i></b></p>	<ol style="list-style-type: none"> <li>1. To make the students aware about the business communication.</li> <li>2. To understand the process and importance of communication.</li> <li>3. To develop awareness regarding new trends in business communication, various media of communication and communication devices.</li> <li>4. To extend business communication skills through the application and exercises</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -I Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Business Environment</i></b></p>	<ol style="list-style-type: none"> <li>1. To make the students aware about the Business and Business Environment.</li> <li>2. To enable students to evaluate business and its environment.</li> <li>3. To enable students to understand business and society.</li> <li>4. To enable students to discuss the contemporary issues in business.</li> <li>5. To enable students to examine and evaluate business in International Environment.</li> </ol>
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***B. Com -II Sem***

***Course Outcomes***

***Business Mathematics***

1. Students will be able to define basic terms in the areas of business calculus and financial mathematics.

2. students will learn basic methods of business calculus, types and methods of interest account and their basic applications in practice.

3. To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit.

4. discern effects of various types and methods of interest account.

5. connect acquired knowledge and skills with practical problems in economic practice.

***B. Com -II Sem***

***Course Outcomes***

***Corporate law***

1. To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.

2. To apprise the students of new concepts involving in company law regime.

3. To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

<p><b><i>B. Com -II Sem</i></b></p> <p><b><i>Course Outcome</i></b></p> <p><b><i>Financial Accounting</i></b></p>	<ol style="list-style-type: none"> <li>1.To enable the students to learn principles and concepts of Accountancy.</li> <li>2.Students are enabled with the Knowledge in the practical applications of accounting.</li> <li>3.To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.</li> <li>4.He student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.</li> <li>5.To find out the technical expertise in maintaining the books of accounts.</li> <li>6.To encourage the students about maintaining the books of accounts for further reference.</li> </ol>
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<p><b><i>B. Com -II Sem</i></b></p> <p><b><i>Course Outcomes</i></b></p> <p><b><i>Insurance</i></b></p>	<ol style="list-style-type: none"> <li>1. Explain risk management in insurance and understanding of the insurance mechanism.</li> <li>2. Explain risk management in insurance and understanding of the insurance.</li> <li>3. Determine the loss exposures of properties, human lives, business operations, and the financial consequences because of the occurrence of a loss.</li> <li>4. Apply the knowledge of current information, models, and techniques and practices in all of the major business disciplines.</li> <li>6.Compare various kinds of insurance plans as well as the importance of contract in Customers.</li> <li>6. Create valuable insights into overview of Life Insurance and General Insurance mechanism.</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -III Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Corporate Accounting</i></b></p>	<p>1. This course aims to enlighten the students on the accounting procedures followed by the Companies.</p> <p>2. Student's skills about accounting standards will be developed.</p> <p>3. To make aware the students about the valuation of shares.</p> <p>4. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.</p>
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<p style="text-align: center;"><b><i>B. Com -III Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Business statistics</i></b></p>	<p>1. Describe and discuss the key terminology, concepts tools and techniques used in business statistical analysis.</p> <p>2. Critically evaluate the underlying assumptions of analysis tools.</p> <p>3. Understand and critically discuss the issues surrounding sampling and significance.</p> <p>4. Discuss critically the uses and limitations of statistical analysis.</p> <p>5. Solve a range of problems using the techniques covered.</p> <p>6. Conduct basic statistical analysis of data.</p>
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<p style="text-align: center;"><b><i>B. Com -III sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Auditing</i></b></p>	<ol style="list-style-type: none"> <li>1. Students will be versed in the fundamental concepts of Auditing and different aspects of tax.</li> <li>2. Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.</li> <li>3. To give knowledge about preparation of Audit report, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -III Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Business Economics</i></b></p>	<ol style="list-style-type: none"> <li>1. Students will be able to understand and identify the economic variables in general business atmosphere.</li> <li>2. Learners will comprehend the relationship between various policies of business.</li> <li>3. Students will perceive the knowledge about Economics at Micro level and various economic concepts such as Opportunity cost, Marginal Concepts, Demand Function and Law of Variable Proportion.</li> <li>4. Student will accomplish the identical Short Run and Long Run Equilibrium of a firm and industry and also about different market structure and various pricing techniques</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -IV Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Cost Accounting</i></b></p>	<ol style="list-style-type: none"> <li>1.To understand Basic Cost concepts, Elements of cost and cost sheet.</li> <li>2.Providing knowledge about difference between financial accounting and cost accounting. ascertainment of Material and Labour Cost.</li> <li>3.Student’s Capability to apply theoretical knowledge in practical situation will be increased.</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -IV Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Corporate Accounting</i></b></p>	<ol style="list-style-type: none"> <li>5. This course aims to enlighten the students on the accounting procedures followed by the Companies.</li> <li>6. Student’s skills about accounting standards will be developed.</li> <li>7. To make aware the students about the valuation of shares.</li> <li>8. To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -IV Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Indirect tax</i></b></p>	<p>Upon completion of this course, the students will be able to:</p> <ol style="list-style-type: none"> <li>1. Distinguish the earlier indirect tax system and present indirect tax system</li> <li>2. Analyse the benefits of GST and Explain the structure of GST</li> <li>3. Explain the provisions of levy and collection of GST</li> <li>4. Students should be able to understand various terms related to Goods and Service tax (GST).</li> <li>5. 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.</li> <li>6. Students will be able to determine the time, place and value of supply.</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -IV Sem</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Management Principals &amp; Applications</i></b></p>	<ol style="list-style-type: none"> <li>1. Upon completion of the course, students will be able to have clear understanding of managerial functions like planning, and have same basic knowledge on international aspect of management.</li> <li>2. To understand the planning process in the organization.</li> <li>3. To understand the concept of organization.</li> <li>4. Demonstrate the ability to directing, leadership and communicate effectively.</li> <li>5. To analysis isolate issues and formulate best control methods.</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -III</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Income Tax</i></b></p>	<ol style="list-style-type: none"> <li>1. The student will be versed in the fundamental concepts of different aspects of income tax.</li> <li>2. The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.</li> <li>3. 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.</li> </ol>
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<p><b><i>B. Com -III</i></b></p> <p><b><i>Course Outcomes</i></b></p> <p><b><i>Auditing</i></b></p>	<p>4. Students will be versed in the fundamental concepts of Auditing and different aspects of tax.</p> <p>5. Students can understand Income Tax system properly, and can get the knowledge of different tax provisions.</p> <p>6.To give knowledge about preparation of Audit report, Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.</p>
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<p><b><i>B. Com -III</i></b></p> <p><b><i>Course Outcomes</i></b></p> <p><b><i>Indirect Tax With GST</i></b></p>	<p>Upon completion of this course, the students will be able to:</p> <p>7.Distinguish the earlier indirect tax system and present indirect tax system</p> <p>8.Analyse the benefits of GST and Explain the structure of GST</p> <p>9.Explain the provisions of levy and collection of GST</p> <p>10. Students should be able to understand various terms related to Goods and Service tax (GST).</p> <p>11. 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.</p> <p>12. Students will be able to determine the time, place and value of supply.</p>
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<p><b><i>B. Com -III</i></b></p> <p><b><i>Course Outcomes</i></b></p> <p><b><i>Management Accounting</i></b></p>	<p>1. Explain the application of management accounting and the various tools used.</p> <p>2. Make inter-firm and inter-period comparison, of financial statements.</p> <p>3. Analyse the financial statement using various ratios and prepare different budgets for the business.</p> <p>4. Prepare Fund Flow Statement and Cash Flow Statement.</p>
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<p style="text-align: center;"><b><i>B. Com -III</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Financial Management</i></b></p>	<ol style="list-style-type: none"> <li>3. Explain the application of management accounting and the various tools used.</li> <li>4. Make inter-firm and inter-period comparison, of financial statements.</li> <li>5. Analyse the financial statement using various ratios and prepare different budgets for the business.</li> <li>6. Prepare Fund Flow Statement and Cash Flow Statement.</li> </ol>
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<p style="text-align: center;"><b><i>B. Com -III</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><b><i>Financial Market Operation</i></b></p>	<ol style="list-style-type: none"> <li>1. Describe the different components of a financial system and their role.</li> <li>2. Explain the recent developments in the Indian financial system.</li> <li>3. Describe the instruments, participants and operation of the money market.</li> <li>4. Describe the methods of issuing shares and role of intermediaries in the primary market .</li> <li>5. Describe the trading mechanism in the stock market .</li> <li>6. List the various speculators and describe the speculative activities.</li> <li>7. Describe various types of derivatives.</li> </ol>
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***B. Com -III***

***Course Outcomes***

***Principles of Marketing***

1. To understand how organizations identify customers and their wants/needs.

2. To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.

In this course, Student will study consumer and industrial markets and understand the value of the marketing mix in the marketing planning process.

3. To understand marketing is carried out by an organization to meet the requirements of domestic and international buyers, both households and businesses, within the bounds of ethics and the legal environment.

4. To apply key frameworks and methods, and develop analytical skills to solve marketing problems.

5. To provide you with a firm foundation in marketing theory and marketing lexicon.

6. Another course objective is to relate the impact of marketing and its integration with your own major or field of interest.

<p style="text-align: center;"><b><i>B. Com -III</i></b></p> <p style="text-align: center;"><b><i>Course Outcomes</i></b></p> <p style="text-align: center;"><i>International Marketing</i> <i>International Marketing</i></p>	<p><b>Upon successful completion, students will have the knowledge and skills to:</b></p> <ol style="list-style-type: none"> <li>1. Classify strategies for entering export markets from extant knowledge and research.</li> <li>2. Apply core theoretical concepts in international marketing to find practical solutions to constraints of small businesses.</li> <li>3. Differentiate the merits of varied solutions in the profession of marketing and business development.</li> <li>4. Synthesise feedback obtained from real world critique and evidence gathered from different sources to address problems related to international marketing.</li> <li>5. Propose revised strategies and marketing communications to enter diverse international markets.</li> <li>6. Improve professional experience through an evidence-based approach to decision making in the domain of international marketing.</li> <li>7. Reflect on the significance of international marketing in the future direction of global business developments</li> </ol>
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<p style="text-align: center;"><b><i>Foundation Course</i></b></p> <p style="text-align: center;"><b>(Hindi)</b></p> <p style="text-align: center;"><i>B. Com Part – I, II &amp; III</i></p> <p style="text-align: center;"><b><i>B. Com Part – I, II &amp; III</i></b></p>	<ol style="list-style-type: none"> <li>1. To understand the basic concept and subject of Hindi &amp; its origin.</li> <li>2. Evaluating the concept of Hindi from past to present and making the society more closely through literature.</li> <li>3. Students can work anywhere in India, as they know Hindi – Our National Language.</li> <li>4. In many other countries also, Hindi is used as an Official Language as well as second language. So, they can easily be employed easily in those countries also.</li> <li>5. As they are practicing translation from Hindi to English and English to Hindi and some other languages as well, they can become translators in many Central Govt Offices.</li> </ol>
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***Foundation Course***

***(English)***

***B. Com Part – I, II & III***

1. To offer relevant and practically helpful pieces of prose and poetry to students so that they not only get to know the beauty and communicative power of English but also its practical application.
2. To expose students to a variety of topics that dominates the contemporary socio-economic and cultural life.
3. To develop oral and written communication skills of the students so that their employability enhances.
4. To develop overall linguistic competence and communicative skills of students.
5. To expose students to a good blend of old and new literary extracts having various themes that are entertaining and informative so that they realize the beauty and communicative power of English.

## M.COM.

Department of Commerce	Program outcome and Program Specific outcome
<p data-bbox="264 517 655 562"><i>Program Outcomes</i></p> <p data-bbox="264 1077 655 1122"><i>Program Outcomes</i></p> <p data-bbox="169 1626 708 1671"><i>Program Specific Outcome</i></p>	<p data-bbox="810 405 1414 510"><b>P.O.-1.</b> To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.</p> <p data-bbox="810 551 1422 801"><b>P.O.-2.</b> 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 financial management and Banking Transactions of a business.</p> <p data-bbox="810 842 1406 947"><b>P.O.-3.</b> To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.</p> <p data-bbox="810 987 1350 1059"><b>P.O.-4.</b> To enable a student well versed in national as well as international trends.</p> <p data-bbox="810 1099 1422 1283"><b>P.O.-5.</b> 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.</p> <p data-bbox="810 1323 1422 1541"><b>P.O.-6.</b> 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.</p> <p data-bbox="810 1648 1342 1720"><i>After Completing Masters in Commerce students are able to-</i></p> <p data-bbox="810 1760 1318 1832">Develop an ability to apply knowledge acquired in problem solving.</p> <p data-bbox="810 1872 1318 1977"><b>P.S.O.-1.</b> Ability to work in teams with enhanced interpersonal skills and communication.</p>

<p><i><b>Program Specific Outcome</b></i></p>	<p><b>P.S.O.-2.</b> The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.</p> <p><b>P.S.O.-3.</b> Ability to start their own business.</p> <p><b>P.S.O.-4.</b> Ability to work in MNCs as well as pvt, and public companies.</p> <p><b>P.S.O.-5.</b> To develop team work, leadership and managerial and administrative skills.</p> <p><b>P.S.O.-6.</b> Students can go further for professional courses like CA/ CS/CMA/CF</p>
<p><i><b>M.Com - Sem -I&amp;II</b></i></p> <p><i><b>Course Outcomes</b></i></p> <p><i><b>Managerial Economics</b></i></p>	<ol style="list-style-type: none"> <li>1. Develop an understanding of the applications of managerial economics.</li> <li>2. Interpret regression analysis and discuss why it's employed in decision-making.</li> <li>3. Discuss optimization and utility including consumer behaviour.</li> <li>4. Assess the relationships between short-run and long-run costs.</li> <li>5. Analyse perfectly competitive markets including substitution.</li> <li>6. Explain uniform pricing and how it relates to price discrimination and total revenue.</li> <li>7. Analyse a chosen company to include the above, but to further make recommendations for the company based upon the weekly topics.</li> </ol>
<p><i><b>M.Com - Sem -I &amp; II</b></i></p> <p><i><b>Course Outcomes</b></i></p> <p><i><b>Income tax laws &amp; Accounts</b></i></p>	<ol style="list-style-type: none"> <li>1. The student will be versed in the fundamental concepts of different aspects of income tax.</li> <li>2. The students can understand Income Tax system properly, and can get the knowledge of different tax provisions.</li> </ol>

<p><b><i>M.Com. Sem -I &amp;II</i></b></p> <p><b><i>Course Outcomes</i></b></p> <p><b><i>Corporate legal Framework</i></b></p>	<ol style="list-style-type: none"> <li>1. Provides Knowledge of relevant provision of various laws influencing the business operations.</li> <li>2. Students will learn about basic understanding of the laws relating to contract, consumer protection, competition, companies and dispute resolution.</li> </ol>
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<p><b><i>M.Com - Sem -I &amp; II</i></b></p> <p><b><i>Course Outcomes</i></b></p> <p><b><i>Statistical Analysis</i></b></p> <p><b><i>Cost Accounting</i></b></p>	<ol style="list-style-type: none"> <li>1.-Exposes the students to the basic concepts and the tools used in cost accounting.</li> </ol>
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<p><b><i>M.Com. Sem I &amp; II</i></b></p> <p><b><i>Course Outcomes</i></b></p> <p><b><i>Research Methodology</i></b></p>	<ol style="list-style-type: none"> <li>1. To provide students' knowledge of Research concepts and inculcate an analytical approach to the subject matter.</li> <li>2. To arouse the student's interest by showing the relevance and use of various research theories.</li> <li>3. To apply Research reasoning to solve business problems.</li> </ol>
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<p><b><i>M.Com - Sem -III &amp;IV</i></b></p> <p><b><i>Course Outcomes</i></b></p> <p><b><i>Advanced Accounting</i></b></p>	<ol style="list-style-type: none"> <li>2. To impart knowledge of a theoretical foundation for the preparation and presentation of financial statements.</li> </ol> <p>To inculcate the understanding of rules of measurement and reporting relating to various types of business entities.</p>
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<p><b><i>M.Com. Sem - III&amp;IV</i></b> <b><i>Course Outcomes</i></b></p> <p><b><i>Management Concept</i></b> <b><i>Organisational Behaviour</i></b></p>	<p>1-Helps student understand and conceptual framework of management and organizational behaviour.</p> <p>2.To provide in depth knowledge about process of formation of group behaviour in an organization set up.</p> <p>3.To make the students understand various concepts of organization Behaviour.</p>
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<p><b><i>M.Com. Sem - III</i></b> <b><i>Course Outcomes</i></b></p> <p><b><i>Statistical Analysis</i></b></p>	<p>Students will be Able to – 1. Analyse statistical data graphically using frequency distributions and cumulative frequency distributions.</p> <p>2. Analyse statistical data using measures of central tendency, dispersion and location.</p> <p>3. Use the basic probability rules, including additive and multiplicative laws, using the terms, independent and mutually exclusive events.</p>
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<p><b><i>M.Com- -III &amp; IV</i></b> <b><i>Course Outcomes</i></b></p> <p><b><i>Accounting for managerial decision</i></b></p>	<p>1. Explain the application of management accounting and the various tools used.</p> <p>2. Make inter-firm and inter-period comparison, offinancial statements.</p> <p>3. Analyse the financial statement using various ratios and prepare different budgets for the business.</p> <p>Prepare Fund Flow Statement and Cash Flow Statement.</p>
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<p><b><i>M.Com - Sem -III</i></b> <b><i>Course Outcomes</i></b></p> <p><b><i>Marketing Management</i></b></p>	<p>1.Demonstrate an understanding of how marketing fits with the other business.</p> <p>2. Demonstrate the ability to critically evaluate a marketing program from consumer and marketing practitioner viewpoints, including consideration of ethical implications</p>
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