

**FACULTY OF COMMERCE  
M.COM**

**PROGRAM OUTCOMES**

**Knowledge outcomes:**

After completing post-graduation in commerce students will able to

**PO1:** Acquire deep knowledge in the field of management and commerce.

**PO2:** Acquire more exposure of the practical knowledge.

**PO3:** Develops the insight of research.

**PO4:** Become aware of global business challenges.

**PO5:** Students get more exposure of career opportunities in India and abroad.

**Skill outcomes:**

After completing post-graduation in commerce students will able to

**PO6:** Demonstrate various research and analytical skills.

**PO7:** Become more professional and employable in competitive dynamic environment.

**PO8:** Motivate towards being socially accountable.

**PO9:** Develop logical thinking

**PROGRAM SPECIFIC OUTCOMES**

Group A: Advanced Accountancy, Taxation and Auditing

**PSO1:** Students acquires knowledge of techniques, methods systems of accountancy, auditing and taxation.

**PSO2:** Students gets the knowledge of accounting standards and its application.

**PSO3:** Develops the ability to solve the problems related to company accounts in various situations.

**PSO4:** Students understands the GST application and monitoring mechanism.

Group F: Business Administration

**PSO1:** Students apply the knowledge of thinking critically to solve the business problems.

**PSO2:** Students understands the professional values and ethics of business.

**PSO3:** Students demonstrate an understanding of factors affecting on business.

**PSO4:** Students understands the role effective organisational behaviour.

## **COURSE OUTCOMES**

### **Semester I**

#### **CO-101 MANAGEMENT ACCOUNTING**

The students after studying this paper will able to

**CO1:** Acquire sound Knowledge of concepts, methods and techniques of management accounting.

**CO2:** Make the students develop competence with their usage in managerial decision making and control.

**CO3:** Learn to analyse and read the financial situation through financial ratios and fund flow statement.

#### **CO-102 STRATEGIC MANAGEMENT**

The students after studying this paper will able to

**CO1:** Students get the knowledge of importance of SWOT analysis in business survival and growth.

**CO2:** Students thinks on the various strategies in the problems of any business organisation.

**CO3:** Students become aware of new business strategies like TQM and Six Sigma.

#### **CO103: ADVANCED ACCOUNTING**

The students after studying this paper will able to

**CO1:** Students understand the theoretical foundation of accounting standards.

**CO2:** Students gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.

**CO3:** Students understand the application of IFRS and IND-AS.

#### **CO104: INCOME TAX**

The students after studying this paper will able to

**CO1:** Students understands the basic concepts and definitions under Income Tax Act 1961.

**CO2:** Students gain knowledge of the provisions of Income - tax including Rules pertaining there to, relating to various topics like income from house property, income from business and profession, capital gain etc.

**CO3:** Students develop ability to calculate taxable Income of 'Individual', 'Hindu Undivided Family' and 'Firm' assesses. INCOME TAX ACT, 1961.

#### **CO113: PRODUCTION AND OPERATIONS MANAGEMENT**

The students after studying this paper will able to

**CO1:** Students understand the recent trends in production and service system in India and Abroad.

**CO2:** Students understand and apply the technique of ERP integrated system in production control.

**CO3:** Students learn the measures of productivity like ISO 9000 to ISO 14000, Kaizen five s'-GMP Quality Circles, TQM etc.

#### **CO114: FINANCIAL MANAGEMENT**

The students after studying this paper will be able to

**CO1:** Students understand the various trends in Indian Financial System and the changing role of finance manager.

**CO2:** Students learn the techniques of capital budgeting.

**CO3:** Students understand the inventory management.

### **Semester II**

#### **CO201: FINANCIAL ANALYSIS AND CONTROL**

The students after studying this paper will be able to

**CO1:** Students enable to acquire sound knowledge of concepts, methods and techniques of management accounting.

**CO2:** Students develop their competence of the applying the subject in managerial decision making and control.

**CO3:** Students learn the techniques and importance of marginal and standard costing.

#### **CO202: INDUSTRIAL ECONOMICS**

The students after studying this paper will be able to

**CO1:** Students learn the basic concepts of Industrial Economics.

**CO2:** Students understand the significance and problems of Industrialization and the measures taken by government to overcome the problems.

**CO3:** Students get the knowledge of the impact of Industrialization on Indian Economy.

#### **CO203: SPECIALIZED AREAS IN ACCOUNTING**

The students after studying this paper will be able to

**CO1:** Students develop their competency to solve problems relating Special areas in accounting including accounting for Services Sector.

**CO2:** Students understand the Financial Reporting Practices.

**CO3:** Students become familiar with the procedure of accounting for Taxation.

#### **CO 213: BUSINESS ETHICS AND PROFESSIONAL VALUES**

The students after studying this paper will be able to

**CO1:** Students understand the importance of human values in business ethics.

**CO2:** Students understand the new values in Indian industries after economic reforms.

**CO3:** Students understand the ethical Indian Ethical Practices in the various areas like Marketing

and Advertising, Copy rights and Patents, Employment, Gender Discrimination, Accounting Disclosures.

#### **CO214: ELEMENTS OF KNOWLEDGE MANAGEMENT**

The students after studying this paper will able to

**CO1:** Students learns the difference between information and knowledge.

**CO2:** Students understand the knowledge management tools and change management strategies.

**CO3:** Students understand the organisational climate and culture.

### **Semester III**

#### **CO301: BUSINESS FINANCE**

The students after studying this paper will able to

**CO1:** Students acquire sound knowledge of concepts, nature and structure of business finance.

**CO2:** Students understands the importance and limitations of financial planning.

**CO3:** Students learns the various corporate securities and sources of long term finance.

#### **CO302: RESEARCH METHODOLOGY FOR BUSINESS**

The students after studying this paper will able to

**CO1:** Students get acquainted with the areas of Business Research Activities.

**CO2:** Student develops their capability to conduct the research in the field of business and social sciences.

**CO3:** Students develops the creativity and innovation and gets insight of IPR.

#### **CO303: ADVANCED AUDITING**

The students after studying this paper will able to

**CO1:** Students impart knowledge and develop understanding of methods of auditing and their application.

**CO2:** Students understand the standards of auditing issues by ICAI.

**CO3:** Students learns the compliance of corporate governance.

#### **CO304: SPECIALIZED AREAS IN AUDITING.**

The students after studying this paper will able to

**CO1:** Students imparts the knowledge and develop understanding of methods of audit in specialized areas.

**CO2:** Students understands the steps taken by auditor.

**CO3:** Students learn the system of government audit.

#### **CO313: HUMAN RESOURCE MANAGEMENT**

The students after studying this paper will be able to

**CO1:** Students acquaint with in-depth knowledge of HRM.

**CO2:** Students understand various practices followed by HR managers in manpower planning and development.

**CO3:** Students create understanding about recent trends and concepts in HRM.

#### **CO314: ORGANIZATIONAL BEHAVIOUR**

The students after studying this paper will be able to

**CO1:** Students understand various concepts of organisation behaviour.

**CO2:** Students learn in depth knowledge about process of formation of group behaviour in an organization.

**CO3:** Students acquaint with the application of Emotional Intelligence at work place.

### **SEMESTER IV**

#### **CO401: CAPITAL MARKET AND FINANCIAL SERVICES**

The students after studying this paper will be able to

**CO1:** Students acquire the sound knowledge, concept and structure of capital market and financial services.

**CO2:** Students learn the working and of stock exchange.

**CO3:** Students understand the role of SEBI in regulation of stock exchange.

#### **CO402: INDUSTRIAL ECONOMIC ENVIRONMENT**

The students after studying this paper will be able to

**CO1:** Student understand the basic concepts of Industrial Finance.

**CO2:** Students study the effects of New Economic Policy on industries.

**CO3:** Students learn industrialisation and environmental issues.

#### **CO403: RECENT ADVANCES IN ACCOUNTING, TAXATION & AUDITING**

The students after studying this paper will be able to

**CO1:** Students updated with latest developments in the Subject.

**CO2:** Students develop their habit of referring to various periodicals and publications in the given subject, apart from text books and reference books.

**CO3:** Students study the detail provisions of various acts like Direct Tax, indirect tax i.e. GST, Company Act.

**CO404: PROJECT WORK IN ADVANCED ACCOUNTING, AUDITING AND TAXATION**

The students after studying this paper will able to

**CO1:** Students learn the various challenging areas in domain where the research work is required.

**CO2:** Students understand the different techniques of research.

**CO3:** Students identify certain solutions to the problems.

**CO413: RECENT ADVANCES IN BUSINESS ADMINISTRATION**

The students after studying this paper will able to

**CO1:** Students with the recent advancements in business administration.

**CO2:** Students develop an understanding about tools and their application in the business.

**CO3:** Students understand the role of government and private entities in promotion of innovation.

**CO414: PROJECT WORK IN BUSINESS ADMINISTRATION**

The students after studying this paper will able to

**CO1:** Students learn the various challenging areas in domain where the research work is required.

**CO2:** Students understand the different techniques of research.

**CO3:** Students identify certain solutions to the problems.

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