

DEPARTMENT OF COMMERCE
PROGRAMME OUTCOMES AND COURSE OUTCOMES OF UNDER
GRADUATE & POST GRADUATE PROGRAMME (2022- 2023
ONWARDS)

NAME OF THE PROGRAMME: MASTER OF COMMERCE– PROGRAMME OUTCOME	
PO1	Problem Solving Skill Apply knowledge of Management theories and Human Resource practices to solve business problems through research in Global context.
PO2	Decision Making Skill Foster analytical and critical thinking abilities for data-based decision-making.
PO3	Ethical Value Ability to incorporate quality, ethical and legal value-based perspectives to all organizational activities.
PO4	Communication Skill Ability to develop communication, managerial and interpersonal skills.
PO5	Individual and Team Leadership Skill Capability to lead themselves and the team to achieve organizational goals.
PO6	Employability Skill Inculcate contemporary business practices to enhance employability skills in the competitive environment.
PO7	Entrepreneurial Skill Equip with skills and competencies to become an entrepreneur.
PO8	Contribution to Society Succeed in career endeavors and contribute significantly to society.
PO9	Multicultural competence Possess knowledge of the values and beliefs of multiple cultures and a global perspective.
PO10	Moral and ethical awareness/reasoning Ability to embrace moral/ethical values in conducting one's life.
NAME OF THE PROGRAMME: M.Com. – COURSE OUTCOMES	
SEMESTER I	

BUSINESS FINANCE	<ol style="list-style-type: none"> 1. Explain the important finance concepts 2. Estimate risk and determine its impact on return 3. Examine leasing and other sources of finance for startups 4. Summarise cash, receivable and inventory management techniques Evaluate techniques of long term investment decision. 5. Evaluate techniques of long term investment decision incorporating risk factor
DIGITAL MARKETING	<ol style="list-style-type: none"> 1. Explain the dynamics of digital marketing 2. Examine online marketing mix 3. Compare digital media channels 4. Explain online consumer behavior 5. Analyse social media data
BANKING AND INSURANCE	<ol style="list-style-type: none"> 1. Relate the transformation in banking from traditional to new age 2. Apply modern techniques of digital banking 3. Evaluate the role of insurance sector 4. Examine the regulatory mechanism 5. Assess risk mitigation strategies
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	<ol style="list-style-type: none"> 1. Examine investment options and structure a portfolio 2. Assess the value of Equity Shares, Preference Shares and Bonds 3. Examine stock performance through fundamental and technical analysis 4. Examine the various Portfolio Theories. 5. Evaluate the portfolio performance.

OPERATIONS RESEARCH	<ol style="list-style-type: none"> 1. Apply Linear Programming 2. Identify models for problem solving 3. Apply sequencing and game theory 4. Apply network analysis to enhance effectiveness 5. Examine the models for decision making
LABOUR LAWS	<ol style="list-style-type: none"> 1. Recall the basic labour legislations pertaining to Trade Unions 2. Explain various provisions of the Factories Act and Equal Remuneration Act 3. Assess provisions relating to the workmen's compensation and state insurance. 4. Examine provisions relating to payment of wages and minimum wages. 5. Explain the provisions of provident fund, gratuity and bonus schemes.
STRATEGIC HUMAN RESOURCE MANAGEMENT	<ol style="list-style-type: none"> 1. Recall the fundamentals of strategic Human Resource Management 2. Examine the conceptual framework of strategic Human Resource Management Models 3. Apply the knowledge of various strategies in Human Resource Management in the corporate arena 4. Illustrate drafting of HR policies 5. Analyse the latest trend in the strategic Human Resource Management.
SEMESTER-II	

STRATEGIC COST MANAGEMENT	<ol style="list-style-type: none"> 1. Explain strategic cost management and Quality Control 2. Choose the appropriate technique for cost control 3. Choose different methods of decision making techniques 4. Choose transfer pricing methods to solve problems 5. Make use of activity based costing in practice
CORPORATE ACCOUNTING	<ol style="list-style-type: none"> 1. Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013 2. Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies. 3. Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS 21. 4. Analyse contemporary accounting methods 5. Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect
SETTING UP OF BUSINESS ENTITIES	<ol style="list-style-type: none"> 1. Compare the various avenues of acquiring finance to setup a business entity 2. Recall the legal requirements for Section 8 Company 3. Examine the provisions for LLP and joint venture 4. Analyse the registration and licensing procedure 5. Examine the compliance of regulatory framework regarding environment
BUSINESS ETHICS AND CORPORATE SUSTAINABILITY	<ol style="list-style-type: none"> 1. Apply the concepts of business ethics in practice 2. Demonstrate ethical decision making by applying various theories 3. Evaluate moral issues relating to business, marketing, advertising, finance, HR and environmental protection 4. Explain the concepts of corporate sustainability 5. Construct reports disclosing sustainability information

AUDIT AND DUE DILIGENCE	<ol style="list-style-type: none"> 1. Compare different types of audit 2. Assess the provisions relating to secretarial audit 3. Recall the basics of due diligence 4. Explain the various types of due diligence 5. Examine due diligence for take overs and prepare due diligence report
RURAL AND AGRICULTURAL MARKETING	<ol style="list-style-type: none"> 1. Recall the concepts of rural marketing 2. Analyse the buying behaviour of rural consumers 3. Develop the strategies relating to rural product, branding, packaging, etc. 4. Construct distribution and promotional mix in the rural market 5. relating to food processing industry 6. Explain the principles and functioning of cooperative marketing
LOGISTICS AND SUPPLY CHAIN MANAGEMENT	<ol style="list-style-type: none"> 1. Recall the concepts and features of SCM 2. Summarise global and Indian perspectives of SCM 3. Examine changing logistics environment pertaining to materials management, warehousing and distribution 4. Explain strategic warehousing for SCM 5. Outline the role of information technology in SCM
ADVERTISING AND MEDIA MANAGEMENT	<ol style="list-style-type: none"> 1. Create their own Advertisement Copy 2. Analyze individual media businesses and understand the economic drivers of the media economy 3. Gain a perspective on the facets of media 4. Develop an integrated marketing plan using a wide variety of media 5. Create their own Advertisement Copy

HUMAN RIGHTS	<p>1. After studying unit-1, the student will be able to know the nature of human rights its origin , the theories, the movements in the march of human rights and the facets of future of human rights.</p> <p>2. After studying unit-2, the student will be able to know the international dimension of human rights, the role of UN and the global effort in formulating conventions and declarations</p> <p>3. After studying unit-3, the student will be able to Perceive the regional developments of human rights in Europe , Africa and Asia and the enforceable value of human rights in international arena.</p> <p>4. After studying unit-4, the student will be able to have knowledge on the human rights perspectives in India, more developed by its constitution and special legislations</p> <p>5. After studying unit-5, the student will be able to know the redressal mechanism made available in case of human rights violation confined to India.</p>
	SEMESTER-III
TAXATION	<p>1. Apply the provisions of income tax to determine taxable income</p> <p>2. Plan taxes</p> <p>3 .Illustrate the nuances of international business taxation</p> <p>4. Apply the provisions of GST</p> <p>5. Summarise the provisions of Customs Act</p>
RESEARCH METHODOLOGY	<p>1. Recall the research concepts and recognise the research problem</p> <p>2. Construct research hypothesis and determine the sample size</p> <p>3. Select appropriate method for data collection</p> <p>4. Interpret the results of statistical tests</p> <p>5. Construct research report avoiding plagiarism</p>

COMPUTER APPLICATIONS IN BUSINESS	<ol style="list-style-type: none"> 1. Construct data file in SPSS 2. Examine Means of samples 3. Apply non-parametric tests 4. Construct a company, form groups and get automated financial statements 5. Plan for automation of inventory
INTERNATIONAL BUSINESS	<ol style="list-style-type: none"> 1. Recall the concepts of International Business and International Business Environment 2. Analyzedifferent theories of International Business 3. Explainthe legal procedures involved in International business 4. Explain the different types of economic integrations. 5. Identify the operations of MNCs through real case assessment
STRATEGIC MANAGEMENT	<ol style="list-style-type: none"> 1. Summarise strategic management principles at different levels and phases 2. Explain the dynamics of competitive strategic management techniques 3. Examine business and functional level strategies 4. Identify strategic leadership and organisational skills 5. Apply latest concepts in strategy implementation and control
INTERNATIONAL FINANCIAL MANAGEMENT	<ol style="list-style-type: none"> 1. Explain the importance and nature of international flow of funds 2. Analyse the fluctuations in exchange rate and impact on exchange markets 3. Analyse the techniques of international investment decisions for building a better portfolio 4. Explain the flow of funds in the international banks 5. Examine various international financial market instruments
SEMESTER-IV	
CORPORATE AND ECONOMIC LAWS	<ol style="list-style-type: none"> 1. Recall the importance of Companies Act 2. Examine the provisions of Insolvency 3. Analyse the provisions relating to SEBI and Competition Act 4. Recall important provisions of FEMA 5. Examine the provisions of Money Laundering Act

HUMAN RESOURCE ANALYTICS	<ol style="list-style-type: none"> 1.Examinetheconceptofhumanresourceanalytics 2. Apply the HR tools and techniques in decision making 3. Examine the different types of HR metrics and their relative merits 4. Make use of HR data in report preparation 5. Build models for predictive analysis
ORGANISATIONAL BEHAVIOUR	<ol style="list-style-type: none"> 1. Identify the effect of OB models and organizational learning on human behaviour 2. Assess theories of motivation and their impact on job satisfaction. 3 .Examine effective communication tools for better organisational climate. 4. Analyse interpersonal transactions at workplace. 5. Analyse the various OB models for change management and development in the organization.
INSOLVENCY LAW AND PRACTICE	<ol style="list-style-type: none"> 1.Recall the concepts, need for the in solvency and BankruptcyCode2016. 2. Analyse the provisions relating to Corporate Insolvency Resolution Process, Insolvency resolution of corporate persons and Resolution strategies 3. Analyse the legal provisions of Liquidation of Corporate Person,Companies and Adjudication and Appeals for Corporate Persons 4. Summarise the provisions relating to Cross Border Insolvency K2 CO 5 .Examine the Professional and Ethical Practices for Insolvency Practitioners