

M.Com

Programme Outcomes

After successfully completing this course, student will be able to -

- PO1: Aware the internal and external effects in developing business strategy.
- PO2: Express an understanding of the tools and techniques necessary for research in Business.
- PO3: Trained the students' well-acquainted regarding current financial structure.
- PO4: Versatile the nature of HRM and the study of linkage between labour and management.
- PO5: Inculcated students to acquire sound knowledge, concept and structure of capital market and financial services.
- PO6: Develop competence with their usage in managerial decision making and control.
- PO7: Identify the role of production and operation functions in business.
- PO8: Illustrate the implications of various financial ratios in decision making.
- PO9: Correlate the manufacturing technology and its role in developing business.
- PO10: Criticize the business ethics and professional values in running business.
- PO11: Gain ability to solve problems relating to Company Accounts, Valuations and special types of situations.
- PO12: Equip with the advanced knowledge of techniques and methods of planning and executing the management audit.

Programme Specific Outcomes

- PSO1: Students will be able to apply basic skills learnt in commerce necessary for analysis of various problems in management accounting, strategic management and Production & Operation Management.
- PSO2: Students will demonstrate progressive affective domain development of values, the role of advanced accounting in society and business.
- PSO3: Students will able to demonstrate quantitative and qualitative knowledge in key areas of Industrial Economics and Human resource management.
- PSO4: Students will able to evaluate national and international issue and discussion on income tax, business tax and corporate related topics.

Course Outcomes

M. Com Part-I

101: Management Accounting

After successfully completing this course, student will be able to

- CO1: Explain the concepts of Management Accounting in organizational business environment.
- CO2: Demonstrate various tools of financial statements of organizational financial performance.


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- CO3: Illustrate methods of financial statement analysis of an organization.
- CO4: Assess different types of ratios of organizational financial performance.
- CO5: Estimate the cash flow of liquidity capacity of firm.
- CO6: Assess minimum working capital required for running organization.
- CO7: Describe concept and types of responsibility centre accounting for management controlling.
- CO8: Calculate sources and applications of funds of organization.

102: Strategic Management

After successfully completing this course, student will be able to -

- CO1: Describe different approaches of strategic decision making in corporate environment.
- CO2: Describe various strategies of business and factors affecting on it.
- CO3: Analyse techniques of organizational strengths, weakness, opportunities and threats (SWOT).
- CO4: Analyse effectiveness and its utilization in corporate strategic planning.
- CO5: Illustrate the different alternatives of corporate strategies.
- CO6: Develop allocation of resources for defining corporate strategy of business.
- CO7: Describe the different functional strategies for organizational effectiveness.
- CO8: Evaluating the Strategic Performance with actual performance.

103: Advanced Accounting (SP-I)

After successfully completing this course, student will be able to -

- CO1: Describe conceptual framework of accounting in business.
- CO2: Describe Professional development of accounting in India.
- CO3: Estimate the consolidated financial statements of holding and subsidiary types of companies.
- CO4: Prepare statement of affairs for liquidation of company.
- CO5: Explain the different methods of valuation of shares of company.
- CO6: Differentiate different methods of valuation of goodwill of organization.
- CO7: Interpret the concept of national and international branch account.
- CO8: Prepare final statement of liquidation of company.

104: Income Tax: (SP-II)

After successfully completing this course, student will be able to -

- CO1: Describe Income Tax structure in India.
- CO2: Compute the Income form salary of individual person from different background.
- CO3: Demonstrate the problems on Income from House Property.
- CO4: Illustrate income from various types of business and profession.
- CO5: Demonstrate the problems on Income from Capital gain.
- CO6: Describe income from different sources of an individual.
- CO7: Solve problems on total taxable income.
- CO8: Examine assessment of firms and their partners related to calculation of tax.

113: Production & Operation Management (SP-I)

After successfully completing this course, student will be able to -

- CO1: Describe recent trends in production and service system.
- CO2: Describe different plant layout of production and operation management.

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- CO3: Discuss process of product design of production function.
- CO4: Illustrate techniques and tools of product development.
- CO5: Identify production planning in production management.
- CO6: Describe different concept of product control.
- CO7: Illustrate role of Total Quality Management in production and operation management.
- CO8: Summarize concepts of Quality circle, TQM, & GMP as a Quality management.

114: Financial Management (SP-II)

After successfully completing this course, student will be able to -

- CO1: Identify financial system in India & recent changes.
- CO2: Illustrate role of RBI & SEBI in Indian financial system.
- CO3: Discuss capital budgeting techniques for financial decision making.
- CO4: Illustrate capital budgeting methods of investment decisions.
- CO5: Interpret financial statement & its utility of business firm.
- CO6: Describe limitations of financial statements in financial analysis.
- CO7: Explain concept of working capital management.
- CO8: Identify concept of inventory management & receivable management.

201: Financial Analysis & Control

After successfully completing this course, student will be able to -

- CO1: Describe concepts of capital budgeting.
- CO2: Compute different tools and techniques to identify capital budgeting.
- CO3: Explain Tabulated measurement of cost of capital.
- CO4: Interpret expression view of marginal costing.
- CO5: Evaluate practical problems on marginal costing which correlates to BEP and P/V analysis.
- CO6: Illustrate short run managerial decision analysis.
- CO7: Distinguish concept of budget and budgetary control.
- CO8: Comparative study of different variance analysis.

202: Industrial Economics

After successfully completing this course, student will be able to -

- CO1: Explain concepts of industrial economics.
- CO2: Describe relationship between industrial and economic development.
- CO3: Classify factors influencing industrial location.
- CO4: Explain major factors affecting industrial efficiency.
- CO5: Compare private and public industrial profile and their problems.
- CO6: Describe structure of Indian industries.
- CO7: Explain role of Micro, Small and Medium Enterprises.
- CO8: Summarize concept of industrial imbalance.

203: Specialized Areas in Accounting. (SP-III)

After successfully completing this course, student will be able to -

- CO1: Explain contract accounting for government constructions of business.
- CO2: Interpret preparation of contract accounts.
- CO3: Describe accounting for corporate restructuring.
- CO4: Illustrate Special Features of Accounting for Educational.

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- CO5: Demonstrate service sector accounting in different areas of business.
- CO6: Illustrate issues arises with financial statements of companies.
- CO7: Explain corporate financial reporting in different streams.
- CO8: Evaluate accounting for corporate taxation.

204: Business Tax Assessment & Planning (SP-IV)

After successfully completing this course, student will be able to -

- CO1: State the concepts of tax assessment according to profitable, non- profitable and co-operative business.
- CO2: Explain the tax problems on assessment of profitable, non- profitable and co-operative business.
- CO3: Describe Income Tax authorities and its structure in India.
- CO4: Solve problems on Tax Deducted at Source.
- CO5: Explain concept of tax planning and management.
- CO6: Describe the theory and problems on wealth tax.
- CO7: Describe concept of GST.
- CO8: Describes registration of GST of tax payer.

213: Business Ethics & Professional Values (SP-III)

After successfully completing this course, student will be able to -

- CO1: Identify concept of business ethics, profession and values.
- CO2: Define factors affecting on social ethics.
- CO3: Describe Indian Ethical Practices in marketing, advertising and Employment.
- CO4: Illustrate unethical practices in Gender discrimination and accounting disclosures.
- CO5: Describe concept of corporate governance in business.
- CO6: Summarize concept of Corporate Social Responsibility in business ethics.
- CO7: Illustrate Indian approaches to business ethics.
- CO8: Examine new values in Indian industries after economic reform 1991.

214: Knowledge Management (SP-IV)

After successfully completing this course, student will be able to -

- CO1: Demonstrate concepts of knowledge management.
- CO2: Describe evolution of knowledge management.
- CO3: Summarize drives of organizational learning.
- CO4: Illustrate organizational learning frame work.
- CO5: Illustrate knowledge management tools.
- CO6: Describe cultural change management.
- CO7: Examine organizational culture for organization development.
- CO8: Criticize measuring organizational cultural and climate Norms.

M. Com Part-II

301: Business Finance

After successfully completing this course, student will be able to -

- CO1: Define concepts of business finance in Indian Financial System.
- CO2: Identify categories of business finance.

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- CO3: Illustrate role of strategic financial planning in business finance.
- CO4: Distinguish comparison between over Capitalization & under capitalization.
- CO5: Discuss companies Act 2013.
- CO6: Classify sources of long term finance.
- CO7: Define concept of short term finance.
- CO8: Illustrate role of working capital in the business organization.

302: Research Methodology for Business.

After successfully completing this course, student will be able to -

- CO1: Define concepts of Research in business.
- CO2: Interpret different steps in business research process.
- CO3: Rewrite formulation of research problem in writing of research report.
- CO4: Illustrate various sample and sampling methods in business research.
- CO5: Distinguish primary and secondary methods of data collection for research.
- CO6: Describe various techniques of data processing in research.
- CO7: Explain writing skill for research project report in business.
- CO8: Describe various ways of citation & bibliography for writing of report in business.

303: Advanced Auditing. (SP-V)

After successfully completing this course, student will be able to -

- CO1: Describe concepts of auditing in a business.
- CO2: Differentiate valuation and verification of assets and liabilities of company.
- CO3: Explain the overview of accounting Standard setting process.
- CO4: Describe concept of internal control system in an organization.
- CO5: Express audit of private limited companies.
- CO6: Describe concept of corporate governance of business.
- CO7: Discriminate role of audit committee in an organization.
- CO8: Estimate Computerized Information System environment of business.

304: Specialized Areas in Auditing (SP-VI)

After successfully completing this course, student will be able to -

- CO1: Describe concepts of audit under tax laws.
- CO2: Describe classification of Audit as internal audit.
- CO3: Explain audit of different banks.
- CO4: Illustrate audit report of banks.
- CO5: Describe internal control of auditing.
- CO6: Describe audit report of cooperative societies.
- CO7: Describe government system of audit.
- CO8: Explain role of Controller and Auditor General of India.

313: Human Resource Management (SP-V)

After successfully completing this course, student will be able to -

- CO1: Describe concept, approaches, and functions of HRM in Indian business context.
- CO2: Identify concept of HR environment in organisation.
- CO3: Illustrate different methods of recruitment of organization.
- CO4: Interpret training process in business organisation.
- CO5: Classify methods of performance appraisal.

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- CO6: Explain concept of merit rating in Human Resource Management.
- CO7: Classify different kinds of retirement.
- CO8: Differentiate new trends in customer service management.

314: Organizational Behaviour (SP-VI)

After successfully completing this course, student will be able to -

- CO1: Define concepts of organizational behaviour.
- CO2: Illustrate role of information technology in an organization.
- CO3: Identify concept of Horizontal network and virtual design of organization.
- CO4: Describe Attributes of personality & dimensions of attitude.
- CO5: Classify theories of motivation.
- CO6: Define concept of emotional intelligence in the workplace.
- CO7: Differentiate various types concept of stress, conflict and groups.
- CO8: Classify different types of teams & team building.

401: Capital Market and Financial Services

After successfully completing this course, student will be able to -

- CO1: Define capital market instruments.
- CO2: Differentiate forward, future and option contracts.
- CO3: Explain stock market in detail.
- CO4: Illustrate functions of primary and secondary market in financial market.
- CO5: Classify different types of mutual funds.
- CO6: Describe concept of portfolio management and credit rating.
- CO7: Illustrate role of SEBI in financial intermediaries.
- CO8: Demonstrate recent trends in Securities and Exchange Board of India.

402: Industrial Economic Environment

After successfully completing this course, student will be able to -

- CO1: Define concept of industrial finance.
- CO2: Explain new industrial policy 1991.
- CO3: Demonstrate effects of new industrial policy on industry.
- CO4: Illustrate industrial development & environmental problems.
- CO5: Explain different issues in information technology.
- CO6: Describe present position of IT industries in India.
- CO7: Interpret concept of industrial relations.
- CO8: Assess causes of industrial disputes.

403: Recent Advances in Accounting Taxation and Auditing(SP-VII)

After successfully completing this course, student will be able to -

- CO1: Describe International Financial Reporting Standards.
- CO2: Enumerate corporate governance.
- CO3: Describe forensic accounting.
- CO4: Illustrate Employee Stock Options accounting.
- CO5: Explain Accounting for Intellectual Property Rights.
- CO6: Describe environmental accounting.
- CO7: Record provisions for direct tax.
- CO8: Describe non-financial reporting requirements.

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413 Recent Advances in Business Administration (SP-VII)

After successfully completing this course, student will be able to -

- CO1: Define concepts of change management.
- CO2: Describe dimensions and approaches of change management.
- CO3: Demonstrate concept of Total quality management.
- CO4: Define six sigma techniques in quality management.
- CO5: Describe Global management system and its significance.
- CO6: Illustrate role of merger and acquisition in corporate organization.
- CO7: Interpret techniques of turnaround management strategies.
- CO8: Analyse key steps in innovation management.

402: Project Work (SP-VIII)

After successfully completing this course, student will be able to -

- CO1: Describe concepts of Research in business.
- CO2: Prepare synopsis for project report.
- CO3: Construct formulation of research problem.
- CO4: Modify sample and sampling methods.
- CO5: Classify primary and secondary methods of data collection.
- CO6: Describe analysis and interpretation of data.
- CO7: Rewrite report in different areas.
- CO8: Summarize modes of citation & bibliography.



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