

# **PROGRAMME OUTCOMES, PROGRAMME SPECIFIC OUTCOMES & COURSE OUTCOMES**

**2021-22**

**Program : B.Com**

**Program Code: UGCOM01**

## **About the Department:**

Basaveshwar Commerce College is a part of B.V.V. Sangha which was established in 1970 with 50 students. The department strives to impart professional education in commerce. The field of Commerce has become very challenging after Liberalization, Privatization and Globalization (LPG). To meet the diverse needs of globalised economy, the department inculcates innovative and managerial skills among the students. This ensures their overall development and sustainability in the globalised era.

## **Program Outcomes:**

The program intends to enhance the knowledge base of the students. It also enriches the value based and job oriented skills in the students. NEP Syllabus offered by the University adopted by our institution enables students to develop measurable skills, abilities, knowledge and values. After completing 4 years of Commerce graduation, the student will be able to gain specialization over finance, taxation, accounting, marketing and other aspects in commerce which enables them to meet the current challenges in all sectors of the economy.

This program provides well trained individuals for the manufacturing and service sector industries like banking, insurance, transport, finance, warehousing etc.

## **Program Specific Outcomes:**

**PO1:** Students will be able to go for higher education like M.Com, MBA and can pursue advanced research in the field of Commerce and finance.

**PO2:** Students will be able to prove their proficiency by registering themselves for professional courses like Chartered Accountant, Company Secretary, Cost and Work Accountant, Cost and Management Accountant, Bachelor of Law etc.

**PO3:** Students will be able to recognize features and roles of businessman, entrepreneur, managers, consultants, etc which will help them to implement their knowledge and soft skills in the current scenario.

**PO4:** Students will acquire systematic and practical oriented skills in financial accounting, cost accounting, corporate accounting, management accounting, taxation, law, financial management etc to apply in their future career.

**PO5:** Students will be able to demonstrate their practical knowledge in setting up of a computerized set of accounting books by learning the use of accounting softwares.

**PO6:** Students will be able to acquire leadership skills like effective communication, teamwork, decision making, problem solving etc. and its implication in their routine activities.

**P07:** Students will be able to select from electives offered by departments to prioritize their area of interest and to gain specialization.

**P08:** Students are able to get benefitted by registering for different certificate courses offered by the various departments. **Course Outcomes:**

**The following are the list of courses offered by the institution for the B.Com program and brief outcome of the various courses is described below**

Sl.No	Course Code	Course	Course Outcome
<b>Semester I and II – National Education Policy</b>			
1	<b>B.Com1.1</b>	<b>Financial Accounting</b>	Students can understand the theoretical framework of accounting as well as accounting standards. Students are demonstrated the preparation of financial statements of manufacturing, non manufacturing entities of sole proprietors, accounting treatments for consignment transactions and royalty transactions.
2	<b>B.Com1.2</b>	<b>Management Principles And Applications</b>	The Students will be able to understand and identify the different theories of organizations, which are relevant in the present context. They will be capable of designing and demonstrating the strategic plan for the attainment of organizational goals. They can compare and chose the different types of motivation factors, leadership styles and best controlling techniques for better productivity of an organization.
3	<b>B.Com 1.3</b>	<b>Principles of Marketing</b>	Students will be able to understand the basic concepts of marketing and asses the marketing environment. Students can analyze the consumer behavior in the present scenario and can identify the factors affecting the price of a product in the present context. They can judge the impact of promotional techniques on the customers & know the importance of channels of distribution. Students are acquainted with the recent developments in the field of marketing.
4	<b>Economics OE-1</b>	<b>Pre-reforms Indian Economy</b>	The student will be able to trace the evolution of Indian Economy, Identify the structural features and constraints of the Indian economy. Evaluate planning models and strategy adopted in India, Analyze the sector specific problems and contributions towards overall economic growth and review various economic policies adopted.

5	<b>Political Science OE-1</b>	<b>Human Rights</b>	Students will know the basic concepts and practices of Human Rights in the global and local domain. Students will get an exposure to certain recent issues confronting the Human Rights debates
6	<b>21BA1STSO ECT1</b>	<b>Statistics in Competitive Exams</b>	After the successful completion of the course, the students will be able to develop the data analysis skills required for Competitive Examinations.
7	<b>SEC-SB-1</b>	<b>Digital Fluency</b>	Students are introduced to new technologies and information resources. They can successfully troubleshoot issues related to technology. They can choose reputable and appropriate information and digital resources to use in any given situation.
8	<b>SEC-VB-1</b>	<b>Yoga/Sports</b>	The Physical and mental wellbeing of the students will be improved
		<b>Health &amp; Wellness</b>	Students will be able to demonstrate an understanding of one's health issues/conditions, including prevention approaches, self-care practices, and appropriate intervention and treatment when needed.
9	<b>B.Com.2.1</b>	<b>Advanced Financial Accounting</b>	Students will be able to learn various methods of accounting for hire purchase transactions, Deal with the inter-departmental transfers and their accounting treatment, Demonstrate various accounting treatments for dependent & independent branches and Prepare financial statements from incomplete records.
10	<b>B.Com. 2.2</b>	<b>Corporate Administration</b>	Students will be able to understand the framework of Companies Act of 2013.They will be able to identify the stages and documents involved in the formation of companies in India, company meeting procedures etc. Students can analyze the role, responsibilities and functions of Key management Personnel in corporate administration
11	<b>B.Com. 2.3</b>	<b>Law and Practice of Banking</b>	Students will know the relationship between Banker & customer and identify the different functions of banker. They will know the procedure involved in opening and operating different accounts. They will get an idea of different types of negotiable instruments. They will know the developments in the banking sector in the upcoming days.
12	<b>Economics-C2</b>	<b>Contemporary Indian Economy(OEC)</b>	Students will be able to understand the current problems of Indian Economy, Identify the factors contributing to the recent growth of the Indian economy, Evaluate impact of LPG policies on economic growth in India and can analyze the sector specific policies adopted for achieving the inspirational goals .They can also review the various economic policies adopted
13	<b>OE-2</b>	<b>Indian Polity: Issues and Concerns</b>	The students shall understand the reasons behind the causes of the issues and also the constitutional provisions that exist. They will be Familiarized with the debates that emerge and be able to

			suggest the measures to control such issues.
14	<b>21BA1STSD SCT1</b>	<b>Statistical Methods</b>	Students will be able to acquire the knowledge of statistical methods, Identify types of data and visualization, analysis and interpretation. Know about elementary probability and probability models, Employ suitable test procedures for given data set.
15	<b>AECC</b>	<b>Environmental Studies</b>	Students will understand complex environmental issues from a problem-oriented, interdisciplinary perspective. They will come to know key concepts from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
16	<b>SEC-VB-2</b>	<b>Yoga/Sports</b>	The Physical and mental wellbeing of the students will be improved.
		<b>Health &amp; Wellness</b>	Students will be able to demonstrate an understanding of one's health issues/conditions, including prevention approaches, self-care practices, and appropriate intervention and treatment when needed.

### Semester III & IV Choice Based Credit System(C.B.C.S)

17	<b>DSC-3.3</b>	<b>Corporate Accounting - I</b>	Students will be familiarized with accounting provisions under Companies Act and their application in matters relating to Issue of Shares And Debentures, underwriting, calculation of managerial remuneration, preparation of company final accounts, valuation of goodwill and shares.
18	<b>DSC-3.4</b>	<b>Entrepreneurship Development</b>	Students will understand the entrepreneurial culture and know the factors affecting entrepreneurship. They will also come to the initiatives taken by the Government to promote entrepreneurship in India.
19	<b>DSC-3.5</b>	<b>Innovative Banking</b>	Students will be familiarized with the operations and innovations in Banking Sector such as E-Banking and Internet Banking.
20	<b>DSC-3.6</b>	<b>Quantitative Analysis For Business Decisions -I</b>	Students' will gain the ability to deal with numerical and quantitative issues in business with understanding of statistical applications in Business Decisions.
21	<b>SEC-3.7</b>	<b>Practicals on Skill Development</b>	Students' will learn and develop the overall skills through visiting entities/organizations with practical exposure.
22	<b>SEC 3.8</b>	<b>E -Commerce</b>	Students to gain knowledge about different aspects of ecommerce and trends in commerce
23	<b>CC/EA 3.9</b>	<b>Extra Co-Curricular Activities</b>	The health of the students will be improved. Their physical development will lead to their mental development also

24	<b>DSC-4.3</b>	<b>Corporate Accounting-II</b>	Students will be familiar with the accounting provisions under Companies Act, 2013 and as per Accounting Standards in matters relating to redemption of preference shares, Debentures, Amalgamation of companies.
25	<b>DSC-4.4</b>	<b>Financial Management</b>	Students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making. They will be capable of taking important financial decisions, investment decisions, working capital management etc.
26	<b>DSC-4.5</b>	<b>Business Laws</b>	Students will know the various Business Laws such as Indian Contract Act 1872, Consumer Protection Act 2019, Competition Act 2002, IPR, Environment protection Act, Cyber law and their interpretation and help them to apply basic principles of Business Laws to solve practical problems.
27	<b>DSC-4.6</b>	<b>Quantitative Analysis For Business Decisions-II</b>	Students' ability to deal with numerical and quantitative issues in business with proper understanding of statistical applications in Business Decisions will be developed.
28	<b>DSC-4.7</b>	<b>Practicals On Skill Development</b>	Students will learn and develop the overall skills through visiting entities/organizations with practical exposure.
29	<b>SEC-4.8</b>	<b>Corporate Communication</b>	Students develop Corporate Communication and drafting skills

**Semester V &VI Non Choice Based Credit System**

30	<b>5.1</b>	<b>Management Accounting</b>	Students will be familiarized with various concepts, terms and tools of Management Accounting and develop financial analytical skill of students.
31	<b>5.2</b>	<b>Income Tax – I</b>	Students will gain the knowledge of the provisions of Income Tax to make the B. Com. Graduates more responsive and relevant to the changing Finance Act and Income Tax Act
32	<b>5.3</b>	<b>Elements of Costing – I</b>	Students can arrive at the cost of production and services of every unit, job, process, operation or department by close analysis of all expenditure. Students can take proper management decisions as to inefficiencies, wastes etc.
33	<b>5.4</b>	<b>Small Business and Economic Development</b>	Students will be acquainted with basics of small enterprises and can set up and manage the small scale industries.
34	<b>5.5</b>	<b>Computer Application – IV</b>	Students will be aquatinted to online business. Students can design webpage and window based application.

35	5.6	<b>Indian Financial Markets – I</b>	Students will be acquainted with knowledge of organized Indian Financial System. Students will be upgraded in the field of stock exchange and mutual funds.
36	5.7	<b>Goods &amp; Services Tax- I</b>	Students become more knowledgeable in the field of GST so that they can be self employed as tax consultants.
37	6.1	<b>Modern Auditing and Practices</b>	Students will get the knowledge pertaining to basic concepts of auditing and they will be acquainted with auditing procedure & report writing.
38	6.2	<b>Income Tax – II</b>	Students gain the knowledge of the provisions of Income Tax and become more responsive and relevant to the changing Finance Act and Income Tax Act. After studying this subject, students can be self employed as Tax Practitioners.
39	6.3	<b>Costing Methods and Techniques – II</b>	Students will come to know the different methods & techniques of costing. They can ascertain Cost Per Unit & Compute profits.
40	6.4	<b>Indian Economics</b>	Students will be well versed with Indian Economy, problems, measures and Prospects. They will understand economic planning, control of banking, RBI- policies and Union budget.
41	6.5	<b>Computer Application in Business – V</b>	Students will be well versed in computerized accounting, tally package, generating reports and multimedia tools.
42	6.6	<b>Indian Financial Services</b>	Students will understand about the emerging financial services. Their knowledge about processes involved in demat, remat, forfeiting, factoring and lease evaluation will be enhanced.
43	6.7	<b>Goods &amp; Services Tax- II</b>	Students become more knowledgeable in the field of GST so that they can be self employed as tax consultants

## **Department of Management Studies (B.B.A.)**

**Program : B.B.A**

**Program Code: UGBBA02**

The operation of Business Enterprises is undergoing constant change; the change is rapid, more pervasive and the environment ever more competitive. The need for an Institution at the Collegiate level in the field of management and administration was felt for a quite a long time. In response to this the management of B.V.V. Sangha decided to start Bachelor of Business Administration Course. Thus B.B.A. was established in the year 1996 as a Branch of Basaveshwar Commerce College, Bagalkot with the grace of Shri Biluru Gurubasava Swamiji. The Department has blend of an experienced & young faculty team to educate & develop the students.

### **Program Outcome**

The B.B.A course is three year under graduate course which spread over six semesters. The overall objective of the course is to impart the business and management skills to students and prepare them for the corporate world. Hence, the aspirants should cultivate soft skills and management skills. This course is ideal for the students who want to build their career in business world and those who wants to become entrepreneurs irrespective of PUC background.

This is most popular among aspirants in many fields of the corporate. The program aims at exploring basic & management skills in students. It equips the students with the latest business knowledge and prepares students in developing operational & analytical skills to tackle business problems in different sectors.

### **On successfully completing the program the student will be able to:**

- Understand concepts and principles of management/business; identify the opportunities in the corporate environment and manage the challenges
- Demonstrate the knowledge of management science to solve complex corporate problems using limited resources. Display enhanced personality and soft skills
- Function effectively as an individual, and as a member or leader in diverse teams, and in Multidisciplinary settings
- Demonstrate entrepreneurial competencies
- Exhibit managerial skills in the areas of marketing, finance, HR, etc.
- Identify business opportunities, design and implement innovations in workspace.
- Possess a sturdy foundation for higher education

### **Program Specific Outcomes:**

- This program provides knowledge and skills among students to organize curricular and co-curricular activities like seminars, presentations through PPT, workshops and develop leadership skills, creativity and entrepreneurship.
- They can pursue the higher studies after B.B.A for the courses like M.B.A, C.A, ICWAI, CS & MCA etc. They can go for jobs in government and private sectors. Apart from they can apply for civil service exams (Banks, LIC, KPSC, UPSC etc).

**On the successful completion of B.B.A., the students will be able to:**

- PSO1 : Acquire Practical learning through summer internship, industrial visit and Business Plan etc.
- PSO2 : Demonstrate analytical and problem-solving skills through specialization in Finance, Human Recourse, and Marketing to solve the business issues.
- PSO3 : Understand and develop the new dimensions of knowledge through open electives to cater the need of the industry.
- PSO4 : Comprehend the core concepts, methods and practices in management.
- PSO5 : Venture into his/her own business or excel in executive roles in private /government sector.
- PSO6 : Demonstrate the ability to create business plans
- PSO7: Develop an understanding of business that reflects the moral responsibility of business to all relevant stakeholders and the natural environment.
- PSO8 : Matured Individuals and responsible Citizens to the country
- PSO9 : Demonstrate Ability to work in Groups
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**Course Outcomes**

**1. First Semester**

1.1	Management Principles & Practices	It provides basic and practical knowledge required to work efficiently & helps student to understand concepts of business management, principles and function of management
1.2	Fundamentals of Business Accounting	It helps students in getting well versed with accounting. It helps them understand the framework of accounting as well accounting standards, ability to pass journal entries and prepare ledger accounts. They will come to know about preparation of cash book and financial statements in accordance with Generally Accepted Accounting Principles. It helps them construct final accounts through application of tally.
1.3	Marketing Management	It enables the students to get the various theories, principles and functions of marketing as they study different marketing concepts, marketing environment and marketing mix elements, basis for segmentation in detail which helps them develop marketing skills. It helps to understand consumer behavior. They would also gain knowledge about 7 P's of service marketing.
1.4	Digital Fluency	It helps students understand and applications of concepts of Artificial Intelligence, Machine Learning, Deep Learning, Database Management for Data



		Science, Big Data Analytics, Internet, Cloud Computing & Cyber Security. It also enables students understand the importance of Effective Communication Skills, Creative Problem Solving & Critical Thinking, Collaboration and Teamwork Skills, Innovation & Design Thinking & Use of tools in enhancing skills.
1.5	Human Rights – Political Science (Open Elective Course)	It helps students to know about basic concepts and practices of Human Rights in the global and local domain. This course also exposes them to certain recent issues confronting the Human Rights debates. It enables students to possess the knowledge and skills for analyzing, interpreting, and applying the Human Rights standards and sensitize them to the issues & also helps to develop ability to critically analyze Human Rights situations around them.
1.6	Health & Wellness Physical Education & Yoga	Students acquire the knowledge of Physical Education, Sports and Yoga that helps students to acquire the knowledge of opted games, sports and yoga and also learn the technical and tactical experience of the same. Student will learn to apply knowledge of Physical fitness and exercise management to lead better quality life and also helps to be an entrepreneur to start their own fitness center, gym, etc for different genders and age groups at all level. Students will be able to assess the Physical Fitness in Scientific way.
1.7	Languages	It helps to know about the importance of the language they opt for and helps to develop interest in literature of the language they choose.

## 2. Second Semester

2.1	Financial Accounting & Reporting	It helps the students prepare final accounts of partnership firms & joint stock companies. They would be able to understand the process of public issue of shares and accounting for the same. They cultivate the ability to prepare and evaluate vertical and horizontal analysis of financial statements & help to understand company's annual reports.
2.2	Human Resources Management	Human Resource is one of the important resources amongst all that plays vital role in success of company. Students will have the practical knowledge of writing Resume and CV for their interviews, method of Recruitment, Selection & Training. It helps them understand role and responsibility of Human resources management functions on business, employee performance appraisal & Employee Engagement and Psychological Contract.
2.3	Business Environment	It helps students understand the components of business environment, business policies & programs. Students gain knowledge to analyze the environmental factors influencing business organization and the impact of fiscal policy and monetary policy & economic environmental factors on business.
2.4	Environmental Science	It incorporates study of the physical, chemical and biological processes that take place on the Earth, as well as the social, political & cultural processes that will help students to understand the complex relationships between mankind and

		the environment.
2.5	Contemporary Indian Economy (Open Elective Course)	It enables students to understand the current problems of Indian Economy, Identify the factors contributing to the recent growth of the Indian economy, Evaluate impact of LPG policies on economic growth in India, Analyze the sector specific policies adopted for achieving the aspirational goals & Review various economic policies adopted.
2.6	Health & Wellness Physical Education & Yoga	Students acquire the knowledge of Physical Education, Sports and Yoga that helps students to acquire the knowledge of opted games, sports and yoga and also learn the technical and tactical experience of the same. Student will learn to apply knowledge of Physical fitness and exercise management to lead better quality life and also helps to be an entrepreneur to start their own fitness center, gym, etc for different genders and age groups at all level. Students will be able to assess the Physical Fitness in Scientific way.
2.7	Languages	It helps to know about the importance of the language they opt for and helps to develop interest in literature of the language they choose.

### 3. Third Semester

3.1	Corporate Communication	It helps students to distinguish among various levels of organizational communication and communication barriers in an organization & help draft effective business correspondence with brevity and clarity. It helps students to adopt strategies of Effective Business writing.
3.2	Quantitative Techniques	It provides students the knowledge about the basic concepts of Quantitative Techniques that helps them for its application in business. They learn hypothesis and probabilities theories from this subject. It helps students acquaint with the construction of mathematical models for managerial decision situations. The emphasis is on understanding the concepts, formulation and interpretation.
3.3	Entrepreneurship Development	It provides budding entrepreneurs to develop entrepreneurial skills and gain knowledge about business ideas and develop business ideas, creativity and innovation and helps in come up with own ventures. It enables students to understand the basic concepts of entrepreneurship and prepare business plan to start a small industry
3.4	Computer Applications in Business	The students will understand the concept of information systems used in business and to know the latest trends in doing business in internet environment. It enables students learn fundamentals of Information Technology (IT) infrastructure components, proper file management techniques, emerging technologies for use in business applications.
3.5	Business Policy and Strategy	It enables students understand about the business environment and design strategies to meet challenges. It focuses on designing plans and policies, alternative strategy development and strategy implementation and corporate ethics.
3.6	Languages	It helps to know about the importance of the language they opt for and helps to develop interest in literature of the language they choose.

#### 4. Fourth Semester

4.1	Organizational Behavior	It helps in understanding complex behavior of human beings, self development of individuals. It also helps in basic behavior patterns as per current corporate expectations which enhance self development.
4.2	Market Research	It provides an exposure to the students pertaining to the nature and scope of marketing research that they are expected to possess when they enter the industry as practitioners. It helps them understand the basic techniques and tools of marketing research.
4.3	Cost Accounting	Students study the basic theory, concepts and practice of management and accounting. It enables students understand information, content in the published financial statements of companies. It also helps them in preparation of accounting statements.
4.4	Goods & Service Tax	Students get a working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian Tax Scenario and its contribution for the economic development.
4.5	Tally Lab	It helps students to work with well-known accounting software-Tally ERP.9. Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustment and also print financial statements, etc. in Tally ERP.9 software.
4.6	Start Up Management	It helps the students to acquaint themselves with the special challenges of starting new ventures and introducing new product and service ideas. They will learn various financial issues, survival and growth strategies in corporate ventures.
4.7	Languages	It helps to know about the importance of the language they opt for and helps to develop interest in literature of the language they choose.

#### 5. Fifth Semester

5.1	Business Taxation	Students will be benefitted with the knowledge about basic concepts of Direct & Indirect tax that familiarize the students with heads of income and difference between direct and indirect taxes.
5.2	Event Management – Spl-I	It helps in organizing events on their own. Guides in expert planning of events. And gives rise to new ideas, creativity and encourages team building.
5.3	Market Research	It helps the students to know about the basics of research, types of researches, data collection method, sampling techniques, tools used for getting market survey of a product/service, which in turn helps them to understand what consumers want and how to develop products that those consumers will use.
5.4	Production & Operations Management	It helps students in future to solve organization problems, individually and/or in teams, using quantitative, qualitative, and technology-enhanced approaches. And also application of knowledge of business concepts and functions in an integrated manner.
5.5	Working Capital Management – Spl-II (Fin. Spl)	Students will get acquainted student to the basic concepts of Working Capital Management. They will be able to prepare cash budget and will come to know

		how operating cycle is computed and inventory management tools and techniques.
5.5	Advertising & Brand Management - Spl- II (Mktg Spl)	This subject gives students knowledge about , Role of advertising in success of product & the importance of Brand Management in current scenario in influencing the consumers.
5.6	Business Law	Students will gain the knowledge about basic and broad knowledge in business laws in management, which helps in developing ability to apply concepts, principles and theories to understand simple business laws. They will have the awareness of the different business laws.

## 6. Sixth Semester

6.1	Service Management	It gives them knowledge about the service industry, makes them understand the difference between goods and services. It helps in getting knowledge for students about prevailing service sectors that contribute highest to GDP. It provides practical exposure as students are given with mini projects/ assignments on service sectors.
6.2	Company Law and Secretarial Practice	It helps in updating the students with present legal laws of companies. Students come to know registration procedure and documents required for start of company and various forms of ownership of business.
6.3	International Business Management	The subject gives in depth knowledge regarding International Business. Procedure of entering into International Business and Documents and procedure for export and import. The promotion councils, government assistance and importance of agencies in export and import & Global marketing strategies.
6.4	Tourism and Hospitality Management	The students will have the knowledge & skills essential to know about Tourism and contribution of nation to this industry. Students will learn all types of cultures and gain the overview about Hospitality industry.
6.5	Investment Decisions & Project Management – Spl-IV- (Fin. Spl)	Students will gain the knowledge about importance & difficulties in relation to Capital investment. It helps students to know about facts of project analysis and gives knowledge how to maximize the value of the firm.
6.5	Sales & Retail Management – Spl-IV- (Mktg. Spl)	It helps students gaining knowledge about Retailing concept which is economic as social process as well as dynamics of sales management.
6.6	Project & Viva-voce	In plant training and project will help the students to get the practical knowledge about real working of any industry or company, production process and functioning of different departments.

## **PG Department of Commerce**

### **Program: M.Com**

### **Program Code: PGC0M03**

#### **About the Department:**

The post graduate unit is the part of Basaveshwar Commerce College, Bagalkot. The management of Shri Basaveshwar Veerashaiva Vidyavardhak Sangha, Bagalkot started Post Graduate Programme in commerce in the year 2001-02, to cater to the needs of local students and surrounding areas. The motto of the department is not only to concentrate on curriculum but also on research and other extracurricular activities and guide the students in their overall personality development.

#### **Programme outcomes:**

It is a post graduate level programme, ideal for candidates who wish to make a career in banking, financial services, insurance as well as accounting and commerce sectors.

M.Com is most popular among aspiring teachers/lecturers & researchers. UGC – NET/JRF and Ph.D are among popular options for M.Com degree holders. It covers a wide area for study & research & offers two important specializations I) “Finance & Accounting” and II) “Costing & Taxation”. This programme could provide well trained professionals for the industries, banking sectors, insurance companies, financing companies, logistics, distribution channel management, application of information technologies in business, Investment management techniques etc to meet the well trained manpower requirement.

#### **Program Specific Outcomes:**

- ❖ The students will get in-depth understanding of advanced concepts and applications in various fields of Accounting and Finance & Costing and Taxation.
- ❖ The programme provides an extreme and rigorous base for teaching and research.
- ❖ Students will get the knowledge and skills to conduct/organize seminars and conferences.
- ❖ Students will be capable in identifying the changing national and international trends.
- ❖ Post graduate students can choose teaching as their profession.
- ❖ Students can pursue M.Phil, PhD in the field of Commerce.
- ❖ Students can work as managers, accountants, management accountants, cost accountants, auditors, company secretary, stock agents, Government jobs, investment consultants, bank managers, insurance sector executives, etc.
- ❖ Students will acquire leadership qualities, teamwork, develop research temper, decision making, and problem solving skills etc.

#### **Course Outcomes:**

The below table gives the list of courses offered for the M.Com Students from the Academic Year 2021-22. The two specializations offered are

**Specialization I: Costing & Taxation**

**Specialization II: Accounting & Finance**

Sl. No	Course Number	Name of the course	Course outcome
1.	1.1	Strategic Management	Students can get basic inputs in formulating and implementing corporate strategic decisions and will become familiar with the issues and practices involved in strategic management.
2.	1.2	Marketing Management	Students will be capable of understanding changing dimensions of marketing management. The subject equips the students to the needs of consumer society
3.	1.3	Financial Management	Students will be acquainted with the basic analytical techniques and methods of financial management of business firms
4.	1.4	Economics for Managerial Decision	Students will be acquainted with the basic concepts of Micro Economic Theory and their use in business decision making
5.	1.5	Management Accounting	The course helps in familiarizing and acquainting the students with application of advanced managerial accounting techniques
6.	1.6 (A)	<b>Specialisation I Accounting &amp; Finance: Stock Market Operations</b>	It provides the students knowledge of structure and working of financial institutions and capital markets in India.
	1.6 (B)	<b>Specialisation II Costing &amp; Taxation: Principles &amp; Practice of Taxation</b>	This core paper helps in understanding of all basic concepts, principles and practices of Taxation.
7.	2.1	Business Research Methods	It helps the students to conduct research activities and to apply statistical techniques for interpreting and drawing conclusions for business problems.
8.	2.2	Quantitative Techniques	Students will be acquainted with the use of quantitative models in decision making
9.	2.3	Corporate Restructuring	Students will become aware of basic issues and techniques of corporate restructuring
10.	2.4	<b>OEC: Open Elective Course</b>	It helps the students to get knowledge of other department subject, which leads to get opportunities in different fields.
11.	2.5 (A)	<b>Specialisation I Accounting &amp; Finance: Corporate Accounting</b>	Students become aware of accounting practices relating to various issues of Corporate Accounting and survive in the competitive world.
	2.5 (B)	<b>Specialisation II Costing &amp; Taxation: Marginal Costing for Managerial Decisions</b>	The course helps in familiarizing and acquainting the students with application of advanced managerial costing techniques for taking effective managerial decisions
	2.6 (A)	<b>Specialisation I Accounting &amp; Finance: Investment Analysis &amp; Portfolio Management</b>	The course establishes a conceptual framework for the study of security analysis and portfolio management.
	2.6 (B)	<b>Specialisation II Costing &amp; Taxation: Corporate Tax Planning</b>	The course establishes a conceptual framework for the computation of corporate taxes and its planning.

12.	3.1	International Financial Management	Students are exposed to various aspects of foreign exchange market and different aspects of International Financial Management.
13.	3.2	Business Analytics	This paper gives basic conceptual knowledge regarding business analytics, business intelligence and data management in business.
14.	3.3	Organizational Behavior	The course enables the students to understand, predict and develop the behavior of employees in business organizations.
15.	3.4	<b>OEC: Open Elective Course</b>	It helps the students to get knowledge of other department subject, which leads to get opportunities in different fields.
16.	3.5 (A)	<b>Specialisation I Accounting &amp; Finance: Financial Reporting Standards</b>	Students will be benefitted with knowledge of different aspects of specialized Accounting and financial reporting Practices
	3.5 (B)	<b>Specialisation II Costing &amp; Taxation: Techniques of Costing</b>	It helps in understanding and application of costing techniques in real life business situations.
17.	3.6 (A)	<b>Specialisation I Accounting &amp; Finance: Financial Derivatives</b>	This paper enables students get understanding of Derivatives market in India and the valuation of derivatives.
	3.6 (B)	<b>Specialisation II Costing &amp; Taxation: GST &amp; Customs</b>	This paper helps them understand principles in GST and Customs Law and their impact on business decision making.
18.	4.1	Information Technology for Business	It equips the students to develop e-business plans and interact with various Informative Technology professionals.
19.	4.2	Business Ethics & Corporate Governance	Students will become familiar with the knowledge of ethics, emerging trends in good governance practices and corporate social responsibilities in the Indian context
20.	4.3	Dynamics of Entrepreneurial Development	The course gives the student knowledge of basic concepts, techniques and practices of entrepreneurship development. It also intends to help the students in understanding the dynamics of entrepreneurship development
21.	4.4	Project Report	Helps the students to undertake the research activity
22.	4.5 (A)	<b>Specialisation I Accounting &amp; Finance: Innovations in Accounting</b>	It equips the students with all innovative concepts & issues in Accounting.
	4.5(B)	<b>Specialisation II Costing &amp; Taxation: Strategic Cost Management</b>	It helps in indepth understanding of new techniques of cost management.
23.	4.6(A)	<b>Specialisation I Accounting &amp; Finance: Behaviourial Finance</b>	It equips students with deeper understanding of theories of behavioural finance and its role in decision making.
	4.6 (B)	<b>Specialisation II Costing &amp; Taxation: International Taxation</b>	The students will get an exposure to the different dimensions and provisions of international taxation.