

VIVEK COLLEGE OF COMMERCE

PROGRAMME NAME: M.COM

M.COM PROGRAMME OUTCOME:

PO1: For specializing in accounting, this course acquaint the students about the practical applicability of the accounting, costing, tax and other concepts, tools and techniques and also their importance in managerial decisions.

PO2: For specializing in business management, this course helps the students to understand the research methodology, analytical tools and develop entrepreneurial skill for managerial decisions in the functional fields like Human Resource, Marketing & Advertisement, Retail Management, etc.

PO3: This program is a mandatory qualification required for appearing in specific professional exams, higher studies and research or for doctorate program.

M.COM PROGRAMME SPECIFIC OUTCOME

PSO1: For specialization in accounting

-To understand the applicability of the various accounting concepts and standards as per the GAAP adopted by all the industries across, also the standards and compliance requirements as regularly issued and laid down by various accounting bodies of the country or by government bodies.

-To apply their knowledge and skills in complying with the statutory requirements laid down by various statutes applicable to specific industry.

-To help the students in applying their knowledge and skill to make decisions in day to day working or in a complex business environment.

PSO2: For specialization in business management

-To understand the applicability of the managerial skills in the day-to-day functional areas of work.

-It facilitates understanding of the conceptual framework of business environmental constraints and also the practical applicability of tools or research methodology for developing managerial skill as a continuous process.

-To apply their knowledge and skill in handling industry specific issues and take decisions by applying modern analytical tools and techniques in various aspects of business.

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COURSE OUTCOME

PART 1 - SEMESTER I

COURSE CODE: 71801: STRATEGIC MANAGEMENT

CO1: To enable the learners to understand new forms of Strategic Management concepts and their use in business.

CO2: To provide information pertaining to Business, Corporate and Global Reforms

CO3: To develop learning and analytical skills of the learners to enable them to solve cases and to provide strategic solutions.

CO4: To acquaint the learners with recent developments and trends in the business corporate world.

COURSE Code: 71802: Economics for Business Decisions

CO1: This course is designed to equip the students with basic tools of economic theory and its practical applications.

CO2: The course aims at familiarizing the students with the understanding of the economic aspects of current affairs and thereby prepares them to analyse the market behaviour with economic way of thinking.

CO3: In addition to providing an insight into application of economic principles in business decisions, it also intends to widen analytical ability of the students and to provide them a foundation for further study of economics.

CO4: In order to make the study practical oriented, the paper requires discussion of some cases involving the use of concepts of business economics.

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COURSE CODE: 71803: COST AND MANAGEMENT ACCOUNTING

CO1: To enhance the abilities of learners to develop the concept of Cost and management accounting and its significance in the business.

CO2: To enable the learners to understand, develop and apply the techniques of costing in the decision making in the business corporates.

CO3: To enable the learners in understanding, developing, preparing and presenting the financial report in the business corporates.

COURSE CODE: 71804: BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

CO1: To familiarize the learners with the concept and relevance of Business Ethics in the modern era.

CO2: To enable learners to understand the scope and complexity of Corporate Social responsibility in the global and Indian context.

PART 1 – SEMESTER II

COURSE CODE: 66701: RESEARCH METHODOLOGY FOR BUSINESS

CO1: To enhance the abilities of learners to undertake research in business & social sciences.

CO2: To enable the learners to understand, develop and apply the fundamental skills in formulating research problems.

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CO3: To enable the learners in understanding and developing the most appropriate methodology for their research.

CO4: To make the learners familiar with the basic statistical tools and techniques applicable for research.

COURSE CODE: 6670: MACRO ECONOMICS CONCEPTS AND APPLICATIONS

CO1: The heavily application-oriented nature of macroeconomics course is introduced in order to enable the learners to grasp fully the theoretical rationale behind policies at the country as well as corporate level.

CO2: This course the learners to receive a firm grounding on the basic macroeconomic concepts that strengthen analysis of crucial economic policies.

CO3: Learners are expected to regularly read suggested current readings and related articles in the dailies and journals are analyzed classrooms.

COURSE CODE: 66703: CORPORATE FINANCE

CO1: To enhance the abilities of learners to develop the objectives of Financial Management.

CO2: To enable the learners to understand, develop and apply the techniques of investment in the financial decision making in the business corporates.

CO3: To enhance the abilities of learners to analyse the financial statements.

COURSE CODE: 66704: E-COMMERCE

CO1: To provide an analytical framework to understand the emerging world of e-commerce

CO2: To make the learners familiar with current challenges and issues in e-commerce

CO3: To develop the understanding of the learners towards various business models.

CO4: To enable to understand the Web- based Commerce and equip the learners to assess e-commerce requirements of a business.

CO5: To develop understanding of learners relating to Legal and Regulatory Environment and Security issues of E-commerce.

PART II – SEMESTER III

COURSE CODE: 72201: ADVANCED FINANCIAL ACCOUNTING

CO1: To enable the learner to understand the specific accounting tools used by Banking and Insurance companies.

CO2: To enable the learner to prepare the Society accounts and LLP accounts.

CO3: To understand the various legal compliances governing the Banks, Insurance, Societies and LLP.

COURSE CODE: 72211: ADVANCED COST ACCOUNTING

CO1: To enable the learners to prepare budgets for various functional areas of management.

CO2: To understand the importance and application of Standard Costing and Marginal Costing in Decision making.

CO3: To understand and apply responsibility accounting like process costing for a manufacturing company.

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COURSE CODE: 72206: DIRECT TAX

CO1: To understand the various concepts of direct tax and its application.
CO2: To understand and compute the income taxable under various heads of income.
CO3: To enable the learner to calculate tax liability for various entities.

COURSE CODE: 2C00533: PROJECT WORK

CO1: To enable the learners, do basic research, data collection on primary data and interpret and conclude on some hypothesis and prepare a project on the same.
CO2: To make a detailed study on some topic and present a project on the same.

COURSE CODE: 72202: HUMAN RESOURCE MANAGEMENT

CO1: To enable the learners to understand the functions of HR at global level, mainly focusing on culture, religion and local legal compliance.
CO2: To enable the learners to understand the problems and difficulties faced in selection and recruitment in cross cultural situation.
CO3: To understand the compliances and practices in various organizations globally.

COURSE CODE: 72212: ENTREPRENEURIAL MANAGEMENT

CO1: To enable the learner to understand the concept of entrepreneurship, its role and various legal compliance to be adhered by an entrepreneur.
CO2: To understand the importance of innovation in becoming an entrepreneur, the difficulties encountered in setting up an own start-up.
CO3: To understand the importance of skill development and various institutions and government initiatives to become an entrepreneur.

COURSE CODE: 72217: MARKETING STRATEGIES AND PLANS

CO1: To make the students familiar with modern marketing strategies
CO2: To develop understanding of impact marketing environment on business

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PART II – SEMESTER IV

COURSE CODE: 67501: CORPORATE FINANCIAL ACCOUNTING

CO1: To enable the learners to consolidate and present the financial statements of a holding and subsidiary company.
CO2: To make the students understand the various Indian Accounting Standards adopted while maintaining the books of accounts and presenting the financial statements.
CO3: To enable the learners to understand the procedures for valuation of goodwill of the business and valuation of shares.

COURSE CODE: 67506: INDIRECT TAX

CO1: To enable the learners to understand the important concepts and applicability of GST.

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CO2: To enable the learners compute GST and understand the application of various rules for various industries.

CO3: To understand the various forms used while filing the return of GST and various tax rates applicable.

COURSE CODE: 67511: FINANCIAL MANAGEMENT

CO1: To enable the learners, understand the importance of finance in business and its control.

CO2: To enable the learners to compute the working capital requirement, regulating the credit in business through receivable management, inventory management, cash management, etc.

CO3: To enable the learners to understand the various risk involved in business and importance of financial, operating and combined leverage.

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COURSE CODE: 67507: ADVERTISING & SALES MANAGEMENT

CO1: To understand fundamentals of advertising and media.

CO2: To understand new media options, Digital media.

CO3: To understand Legal framework of Advertising also Role of ASCI, IBM, IBF.

CO4: To make detailed study on sales planning, controlling, sales force management, sales organization etc.

COURSE CODE: 67512: RETAIL MANAGEMENT

CO1: To develop an in-depth understanding of retail industry in India.

CO2: To make the learners familiar with the modern technologies used in retail sector.

COURSE CODE: 67522: MANAGEMENT OF BUSINESS RELATIONS

CO1: To provide a detailed understanding and benefit derived from an effective Business Relationship Management Strategies

CO2: To make the audience get an insight on how to create and sustain a positive and productive relationship between a company and its business partners.

CO3: It also provides an insight into building trust, expanding business, and help with dispute resolutions, secure contract negotiations and facilitate cross-sale opportunities

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