

**SAROJINI NAIDU VANITA MAHA VIDYALYA
DEPARTMENT COMMERCE**

MISSION AND VISION

MISSION

***COMMERCE WITH PURPOSE
OPPORTUNITY, EQUALITY AND SOCIAL JUSTICE***

VISION

***TRANSFORMING WOMEN THROUGH COMMERCE SKILLS AND VALUE
BASED EDUCATION***

PROGRAMME OUTCOMES

Name of the Programme: M.Com

PO 1 M.COM I & II SEMESTER

- 1. The students will develop the ability to work in teams with enhanced interpersonal skills.**
- 2. The students will develop the ability to apply knowledge in the fields of managerial economics, Financial Management, Marketing and to apply accounting standards in the preparation of financial statement.**

PO 2 M.COM III & IV SEMESTER

- 1. The students will be ready for employment in functional areas like Accounting, Taxation, Computerized accounting.**
- 2. The students will develop the skills in analyzing a data to research work.**

PROGRAMME SPECIFIC OUTCOMES

P SO 1: Financial Management

To introduce the subject of Financial Management and to acquaint the students with various techniques of Financial Management.

P SO 2: Accounting Standards

To familiarize and acquaint the students with accounting standards and various financial reporting practices.

P SO 3: Investment management

To familiarize the students with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

P SO 4: Advanced Managerial Accounting

To familiarize and acquaint the students with application of advanced managerial accounting techniques.

P SO 5: Advanced Corporate Accounting

To understand the application of advanced corporate accounting practices in the fields of modern business and profession.

P SO 6: Financial Statement Analysis

To inculcate knowledge and acquaint the students with application of analysis of financial statements techniques.

P SO 7: Advanced Cost Accounting and Control

To provide the skills, and application of advanced cost accounting techniques for cost control and cost reduction.

P SO 8: Mergers and Acquisition

To gain the knowledge on Mergers and Acquisition which are essentiality mean to Attain greater market share, Acquire additional brands, Create new synergies etc..

P SO 9: Project Work

The Aim of the project is to give an opportunity to students to learn independently and show that they can identify, Define, Analyze Problems in the Business Context.

COURSE OUTCOMES

SEMESTER I

CO 1: Managerial Economics

To impart conceptual and practical knowledge of managerial economics.

UNIT I – Students understand the concepts of managerial economics & economic theory.

UNIT II - To familiarize students with demand theory & analysis.

UNIT III - To inculcate knowledge of production analysis and production function.

UNIT IV – To familiarize students with the concept of cost.

UNIT V – Students gain knowledge of market structures.

CO 2: Principles of Marketing

To familiarize the students with the concepts and principles of Marketing.

UNIT I – To introduce the concept of marketing .

UNIT II - To familiarize students with marketing environment.

UNIT III - Students acquire knowledge about market segmentation and target marketing.

UNIT IV – Students understand consumer behaviour and decision making process.

UNIT V – To familiarize students with the concept of marketing planning and strategy.

CO 3: Organisation Theory and Behaviour

To familiarize the students with the concepts and dimensions of Organisation Theory.

UNIT I – To introduce the concept of organisation theory and behaviour .

UNIT II - To familiarize students with the concept of personality and group behaviour.

UNIT III - Students understand motivation, morale and organization culture.

UNIT IV– To familiarize students with the concept of power , conflict and communication in the organization.

UNIT V– To familiarize students with the concept of leadership and organizational change.

CO 4: Financial Management

To introduce the subject of Financial Management and to acquaint the students with various techniques of Financial Management.

UNIT I – To introduce the concepts of financial management and time value of money.

UNIT II - Students learn the techniques of capital budgeting & risk analysis.

UNIT III - To familiarize students with the concept of working capital management.

UNIT IV – To inculcate knowledge regarding financial decisions.

UNIT V – To familiarize students with the theories of dividend.

CO 5: Accounting Standards

To familiarize and acquaint the students with accounting standards and various financial reporting practices.

- UNIT I – To impart students with the concepts of accounting theory.**
- UNIT II - To familiarize students with the overview of accounting standards.**
- UNIT III - Students understand accounting standards.**
- UNIT IV – To familiarize students with reporting standards**
- UNIT V – Students learn the significance of financial reporting.**

SEMESTER II

CO 1: Business Environment and Policy

To familiarize and acquaint the students with the knowledge of business environment and latest development in business environment.

- UNIT I – To familiarize students with the concepts of business environment and policies.**
- UNIT II - Students gain knowledge of liberalization and globalization.**
- UNIT III - To inculcate knowledge about public sector and private sector.**
- UNIT IV – To gain information about FDI and mergers and acquisitions**
- UNIT V – Students understand about WTO agreements and FTP.**

CO 2: Marketing Management

To familiarize the students with the management of marketing functions components of information system and marketing research process.

- UNIT I – Students learn the concepts of Product management.**
- UNIT II - To familiarize students with the pricing policies.**
- UNIT III - Enable the students to know product promotion management.**
- UNIT IV – To familiarize students with channel management**
- UNIT V – Students acquire information about MIS and marketing research**

CO 3: Human Resource Management

To understand various facets of human resource management and comprehend emerging developments in HRM.

- UNIT I – To inculcate knowledge of HRM and its techniques.**
- UNIT II - To familiarize students with acquisition of human resources**
- UNIT III - Students develop motivating skills.**
- UNIT IV – Students are aware of compensation management and employee relations**
- UNIT V – Enable the students to know the significance of knowledge management**

CO 4: Investment management

To familiarize the students with the principles and practice of Investment Management and acquaint the students with the functioning of the Indian Capital Market.

- UNIT I – To make the students aware of investment and financial assets.**
- UNIT II - To familiarize students with the overview of Indian capital market.**
- UNIT III - Enable the students to acquire knowledge on risk and return analysis.**
- UNIT IV – To inculcate knowledge on portfolio analysis**
- UNIT V – To familiarize students with portfolio selection**

CO 5: Advanced Managerial Accounting

To familiarize and acquaint the students with application of advanced managerial accounting techniques.

- UNIT I – To enable the students to know the concepts of FSA.**
- UNIT II - Students gain overview of HR and responsibility accounting.**
- UNIT III - Students learn about inflation accounting and income measurement.**
- UNIT IV – To acquaint students with knowledge of financial measures of performance.**
- UNIT V – To acquire skills needed for managerial decision making.**

SEMESTER III

CO 1: Research Methodology and Statistical Analysis

Objective of this course is to develop research orientation among the students and develop analytical skills.

- UNIT I – The student will be well versed in the concept of QT & research.**
- UNIT II - To acquire knowledge regarding collection & analysis of data.**
- UNIT III - To understand the concept of interpretation & report writing.**
- UNIT IV – To inculcate the knowledge of probability theory & distribution.**
- UNIT V – To familiarize the concept of attributes & chi-square.**

CO 2: E-Commerce

To know and learn about information technology through its application, and to give an overview of E-Commerce fundamentals with an objective of exposing them to the functional areas of E-Commerce.

- UNIT I – The understand the concept of E-Commerce.**
- UNIT II - To acquire knowledge of EDI & supply chain management.**
- UNIT III - To familiarize the concept of EPM & web page designing.**
- UNIT IV – To train the students in computerized accounting.**
- UNIT V – To understand the various computerized statements.**

CO 3: Cost Accounting and Control

To impart conceptual knowledge of cost accounting and to equip with skills of ascertainment and control of costs.

- UNIT I – To familiarize students with the scope of cost accounting.**
- UNIT II - Students acquire knowledge of various cost concepts.**
- UNIT III - To familiarize students with the concepts of marginal & differential costing.**
- UNIT IV – To inculcate knowledge of budgetary control.**
- UNIT V – Students develop understanding in the concept of standard costing.**

CO 4: Advanced Corporate Accounting

To understand the application of advanced corporate accounting practices in the fields of modern business and profession.

- UNIT I – To familiarize the concept of holding companies.**
- UNIT II - Students gain knowledge in investment accounting.**
- UNIT III - To inculcate knowledge on lease accounting.**
- UNIT IV – Students are trained to prepare consolidated statements of foreign branches.**
- UNIT V – Students will develop an understanding in valuation of intangible assets.**

CO 5: Financial Statement Analysis

To familiarize and acquaint the students with application of analysis of financial statements techniques.

- UNIT I – Students will be well versed in the concepts of financial statements.**
- UNIT II - To familiarize students with the overview of income statement.**
- UNIT III - To familiarize students with the overview of balance sheet.**
- UNIT IV – To inculcate knowledge in financial statements of special organizations.**
- UNIT V – Students are trained in various analysis techniques.**

SEMESTER IV

CO 1: Quantitative Techniques for Business Decisions

To impart inferential skills to the students by using Quantitative Techniques for Business Decisions.

- UNIT I – To familiarize the concept of statistical estimation and hypothesis testing.**
- UNIT II - Students gain knowledge about large and small sample tests**
- UNIT III - To inculcate knowledge in F test and ANOVA.**
- UNIT IV – Students will be familiar with statistical decision theory.**
- UNIT V – Students will develop an understanding in linear programming.**

CO 2: Business and Corporate Taxation

To acquaint the students with the theoretical and practical aspects of Assessing Partnership Firms, Companies, Co-Operatives and Trusts.

- UNIT I** – Students will be well versed in the assessment of partnership firms .
- UNIT II** - To familiarize students with the assessment of partnership firms as AOP.
- UNIT III** - To familiarize students with the assessment of companies.
- UNIT IV** – To inculcate knowledge in the assessment of total income of companies .
- UNIT V** – Students acquire knowledge in the assessment of co-operatives.

CO 3: Strategic Management

To acquaint the students with the overview of strategic management, crafting the strategy, implementing the strategy.

- UNIT I** – The understand the concept of strategic management.
- UNIT II** - To acquire knowledge of environmental analysis.
- UNIT III** - To familiarize students in crafting strategies for organisation.
- UNIT IV** – To train the students in implementation of strategies.
- UNIT V** – To understand evaluation of strategies implemented.

CO 4: Advanced Cost Accounting and Control

To provide the skills, and application of advanced cost accounting techniques for cost control and cost reduction.

- UNIT I** – The student will be well versed in the concept of ABC.
- UNIT II** - To acquire knowledge regarding costing of service sector.
- UNIT III** - Students understand the concept of uniform and inter firm costing.
- UNIT IV** – To inculcate the knowledge of concepts of cost audit, control and reduction.
- UNIT V** – To familiarize students in transfer pricing and cost reporting.

CO 5: Mergers and Acquisition

To gain the knowledge on Mergers and Acquisition which are essentially mean to Attain greater market share, Acquire additional brands, Create new synergies etc..

- UNIT I** – Students will be well versed in the concepts of mergers and acquisitions.
- UNIT II** - To familiarize students with the overview of corporate valuation.
- UNIT III** - To familiarize students with the legal aspects and SEBI regulatory.
- UNIT IV** – To inculcate knowledge in accounting for mergers and acquisitions.
- UNIT V** – Students acquire knowledge about demerger.

CO 6: Project Work

The Aim of the project is to give an opportunity to students to learn independently and show that they can identify, define, analyze problems in the business context.