



Government Bikram College of Commerce

Patiala-147001

**Program Outcomes and Course Outcomes of
M.Com.**



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Programme and Course Outcome

M. Com

Program Outcomes (POs)

PO-1: Equip the students with higher level knowledge and understanding of contemporary trends in commerce and business finance

PO-2: Train the students to evaluate environmental factors that influence business operation with the conceptual requirements and skills on preparation and interpretation of financial statements

PO-3: Prepare the students to apply Statistical methods and proficient use of tools for modelling and analysis of business data

PO-4: Prepare the students for an in depth analysis of investment, portfolio management, investment banking and liquidation of investments

PO-5: Develop competency in the students about the laws and regulations, and roles of commercial, government and central banks in controlling money market and inflation

PO-6: Sensitise the students to plan and undertake independent research in a chosen discipline

PO-7: Prepare the students for teamwork, lifelong learning and continuous professional development

Course Outcomes (COs)

M. Com - I

Semester-1st

Code	Course
MC 101	Management Concept & Organizational Behavior
MC 102	Accounting for Managerial Decisions
MC 103	Business Economics
MC 104	Research Methodology & Statistical Technique
MC 105 (ii)	Financial Management

Semester-2nd

Code	Course
MC 201	Advanced Accounting
MC 202	Business Environment
MC 203	E-Commerce
MC 204	Seminar
MC 205 (ii)	Financial Institutions And Markets

MC 101: MANAGEMENT CONCEPT & ORGANIZATIONAL BEHAVIOR

After completing this course, the students will be able to:

CO1: Acquire theoretical and practical acquaintance of management behaviour, procedures and practices; understand the process of planning, organising, controlling, staffing and decision making, behaviour of the individuals and members of the group.

CO2: Develop ability to know the basic structure of management functions, policies and procedures, to know about how to manage individuals at place of work.

CO3: Acknowledge leadership and motivational theories which help students to develop insights and to manage work relations.

CO4: Understand different types of group dynamics, team development and to know the significance of organizational culture and how to deal with organisational change and work stress.

CO5: Analyse and Interpret different types of organisation structures, understand two way communication process and

enlarge capability to overcome or remove barriers to effective communication.

MC 102: ACCOUNTING FOR MANAGERIAL DECISIONS

After completing this course, the students will be able to:

CO1: Acquire theoretical and practical knowledge of financial statements, their analysis techniques and recent trends of the corporate houses, analyse and interpret various accounting ratios to know the profitability position and financial position of the corporations.

CO2: Enlarge capability to understand the basic structure of cash flow and funds flow statements, this will further help them in planning for intermediate and long-term finances.

CO3: Understand the concept and applications of marginal costing and philosophy behind the strategic cost management, its key element and cost drivers.

CO4: Develop ability to understand the role and limitations of budgets in organisations, interpret the difference between performance and zero based budgeting.

CO5: Analyse and Interpret common business management decisions such as pricing and outsourcing from a financial perspective, grasp knowledge of responsibility accounting, group work and communication skills.

CO6: Interpret financial statements of an enterprise and make appropriate suggestions.

MC 103: BUSINESS ECONOMICS

After completing this course, the students will be able to:

CO-1: Understand the nature and scope of business economics, various objectives of firm and fundamental economic concepts.

CO-2: Analyse demand functions, elasticity of demand and consumer equilibrium with utility and indifference curve analysis including revealed preference theory and theory of consumer choice under risk.

CO-3: Use the techniques of demand forecasting, production function and cost analysis. **CO-4:** Comprehend the market forms and apply the pricing techniques to determine the prices of products.

CO-5: Understand classical theory of employment and Keynesian objection to the classical theory, meaning of consumption function and investment.

CO-6: Assess business fluctuations, expansions and recessions, theories of business cycle and concept of Inflation.

MC 104: RESEARCH METHODOLOGY & STATISTICAL TECHNIQUE

After completing this course, the students will be able to:

CO1: Develop the understanding of research and its types, objectives of doing research, research process, sampling methods, data collection methods and computer assisted information acquisition.

CO2: Understand the various probability distributions.

CO3: Develop awareness of data analysis and hypothesis testing procedure.

CO4: Use of various parametric and non-parametric test, chi square test, t test, f test and z test.

CO5: Familiarize with mechanics of report writing.

MC 105(ii): FINANCIAL MANAGEMENT

After completing this course, the students will be able to:

CO1: Acquire basic knowledge of finance function in a corporate enterprise.

CO2: Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure

CO3: This course also highlights the emerging issues of corporate restructuring, mergers and acquisition decisions.

CO4: Explain alternative sources of finance and investment opportunities and their suitability in particular circumstances

CO5: Analyse a company's performance and make appropriate recommendations.

MC 201: ADVANCED ACCOUNTING

After completing this course, the students will be able to:

CO-1: Expound and interpret various contemporary issues in Accounting along with their usage in strategy formulation by business.

CO-2: Enlist the steps involved in process of development of accounting standards and their convergence with IFRS and list Indian Accounting Standards (IND AS) 1,2,10,17,19,34 and IFRS-1,3,4,10 and understand their scope , significance and disclosure.

CO-3: Have an insight of accounting for price level changes, Accounting for human resources and measurement corporate social performance and utilize this knowledge for practical exposure.

CO-4: understand Corporate reporting practices in India and concept of creative and environment accounting in order to go for higher education or advanced research in the field of

Commerce and management.

MC 202: BUSINESS ENVIRONMENT

After completing this course, the students will be able to:

CO1: Chalk out business policies and understand the impact of environment on business, changing dimensions of business environment and use different demand forecasting techniques.

CO2: Learn objectives and targets of five years plans and understand importance of economic policies including Fiscal, Monetary, Industrial and EXIM policy

CO3: Analyze positive and negative impact of economic reforms on Indian economy.

CO4: Familiarize with provisions of Consumer Protection Act, Right to Information Act, Environment Protection Act and Competition Act

CO5: Understand the current trends in global economy and the functioning of international economic institutions including IMF, World Bank, IFC, IDA, and ADB.

CO6: Analyse Indian Economy in light of changing government regulatory policies.

MC 203: E-COMMERCE

After completing this course, the students will be able to:

CO1: To develop and understanding the foundations & importance of E-commerce.

CO2: To develop & understanding of retailing in E-commerce by:-Analyzing branding & pricing strategies, Using & determine the effectiveness of market research, the effect of disintermediation.

CO3: Analyse the impact of e-commerce on business modes and strategy

CO4: Describe internet trading relationship including B2B,B2C, intra-organizational

CO5: Discuss legal issues & privacy of E-commerce

CO6: Assess Electronic payment system

CO7: Recognize & discuss global e-commerce issues

CO8: To make aware the ethical, social & security issues of E-commerce

MC 204: SEMINAR

After completing this course, the students will be able to:

CO1: think and scrutinize real world issue, explore creative avenues of expression, decipher problems, and make substantial decisions.

CO2: learn ethical principles, develop presentation and discussion skills, integrate thoughts and bring out new ideas through creative work.

CO3: Integrate collaborative learning and self-determining study, examine, explore, achieve, and develop knowledge in the field of commerce and social sciences.

CO4: identify and utilize resources, develop critical thinking and time management strategies & skills.

CO5: demonstrate their questioning skills which will spark further discussion, develop voice modulation and speak persuasively with or without notes.

MC 205(ii): FINANCIAL INSTITUTIONS AND MARKETS

After completing this course, the students will be able to:

CO1: Have a good understanding of financial institutions and markets as applicable in real life Business Management.

CO2: Understand the banking system and describe the role of regulatory bodies in regulating how banks manage their capital.

CO3: Develop a set of skills among the students to use the financial planning at the workplace to solve business finance related and general decision for financial problems.

CO4: Analyze the financial problems and learn about markets are inter-linked, structured and regulated.

CO5: The role of regulation and monetary policy to ensure the stability and longevity of any financial system and minimize the impact of possible adverse outcomes and contagion effects implicit in any financial crisis, particularly when the financial systems are globally interconnected.

Course Outcomes (COs)

M. Com - II

Semester-3rd

Code	Course
MC 301	Contemporary Auditing
MC 302	Corporate Legal Framework
MC 303	Direct Tax Laws
MC 304	Marketing Management
MC 305 (ii)	Management of Financial Services

Semester-4th

Code	Course
MC 401	Human Resource Management
MC 402	Fundamentals of Investement
MC 404	Banking & Insurance Services
MC 404	Corporate Tax Planning
MC 405 (ii)	International Finance

MC 301: CONTEMPORARY AUDITING

After completing this course, the students will be able to:

CO1: get deeper insights into basic principles governing an Audit and importance of an error-free financial statement.

CO2: understand the role of Institute of Chartered Accountants of India for issuing auditing standards to conduct audit and other assurance engagements.

CO3: understand auditors' qualifications, disqualification, rights, duties and liabilities and will acquire knowledge and understanding of audit evidence and documentation.

CO4: demonstrate and critically examine various contemporary audit issues and challenges involved in the electronic data processing environment.

CO5: understand the inherent risk involved in assessing and evaluating the financial statements, process of formulating the audit report and communicating the same to the client.

CO6: This course will help students to prepare for CA, CS and auditing specific competitive exams like audit inspectors.

MC 302: CORPORATE LEGAL FRAMEWORK

After completing this course, the students will be able to:

CO-1: Acknowledge the concept of incorporation of Company, its separate legal entity and documents required for registration of company: Memorandum of Association and Articles of Association and their alteration with a special reference to Doctrine of Ultra vires and Doctrine of indoor management.

CO-2: Enlist the steps involved in framing of prospectus and explicate the significance of prospectus and consequences of misrepresentation in prospectus.

CO-3: Analyse the powers and duties of directors considering meetings of directors and shareholders and learn various forms of winding up of company.

CO-4: Interpret in detail the Negotiable Instruments Act, 1881 and Competition Act, 2002 and demonstrate the relevance of foundational and theoretical knowledge of their academic major in order to gain practical exposure.

MC 303: DIRECT TAX LAWS

After completing this course, the students will be able to:

CO1: Develop knowledge of laws pertaining to levy of direct tax in India and to enable students to apply the same practically.

CO2: Understand the basic concepts in the law of Income Tax and determine the residential status of different persons.

CO3: Identify the five heads in which income can be categorised and to compute income under different heads.

CO4: Analyse and Examine clubbing provisions, aggregate income after set-off and carry forward of losses.

CO5: Identify deductions out of gross total income and computation of total income in regard to different assesses.

MC 304: MARKETING MANAGEMENT

After completing this course, the students will be able to:

CO1: Develop ability to define and analyze the marketing problems through the formulation of marketing objectives, policies, programmes and strategies.

CO2: Understand the Marketing Environment to capture the market share and size for their organization.

CO3: Understanding the concept of marketing, marketing information system and consumer behavior

CO4: Interpret complex marketing issues and problems using relevant theories, concepts and methods with regard to ethical conduct.

CO5: Apply contemporary marketing theories to the demands of business and management practice.

CO6: The concepts of Promotional Mix will help the learners to develop and deal with the different promotional strategies in corporate successfully.

MC 305(ii): MANAGEMENT OF FINANCIAL SERVICES

After completing this course, the students will be able to:

CO1: Have in depth understanding of financial services and their application in business concerns.

CO2: The identification of services of Merchant Banking system and role played by regulatory bodies in the smooth and profitable functioning of business activities.

CO3: Develop a set of skills to use the hire purchase and leasing to solve the problems related to optimum utilisation of scarce resources.

CO4: Identify role played by Venture Capital and the evaluation of various strategies so that the students can develop information based solutions.

CO5: Develop appropriate information about Mutual Funds which will further helps students to create their own portfolio.

CO6: Analyse factoring and forfeiting to ensure the smooth functioning of business and minimization of adverse outcomes of plastic money.

MC 401: HUMAN RESOURCE MANAGEMENT

After completing this course, the students will be able to:

CO1: Acquaint the students with the concept of HRM, its relevance, objectives, functions and role in organisation.

CO2: Familiarize with planning, procurement and development of human resource and their retention plans.

CO3: understand the various compensational and reward system of human resource.

CO4: Implementation and Evaluation of welfare, safety and health policies and practices.

CO5: Integrate the knowledge of HR concepts of job rotation, work redesigning, job enlargement etc to take correct business decisions.

MC 402: FUNDAMENTALS OF INVESTMENT

After completing this course, the students will be able to:

CO1: Develop ability to know the basic structure of investment and speculation, analyse the concept of risk and risk return framework.

CO2: Critically analyse the various investment alternatives available to individuals, examine diverse innovations in

derivative market.

CO3: Construct, analyse, examine and evaluate portfolios along with a deep understanding of efficient market theory and associated models.

CO4: Understand the structure of fundamental and technical analysis along with technical indicators; evaluate bonds in terms yield and risks.

CO5: Acquire and develop knowledge of theoretical and practical aspects of portfolio management and investment analysis for security selection and manage portfolio.

MC 403: BANKING & INSURANCE SERVICES

After completing this course, the students will be able to:

CO1: accumulate knowledge regarding functions, operations and instruments of a commercial bank.

CO2: get deeper insight into the various schemes and services offered by banks along with changing trends and volume of deposits in the banking and insurance sector of India.

CO3: understand and expertise in various matters relating to principles of lending, credit appraisal techniques, priority sector lending, credit monitoring and management of funds.

CO4: acquire knowledge of rising trends and changing scenarios at national level in banking and financial services like e-banking, retail banking and recent banking technologies etc.

CO5: discover about emerging trends in insurance sector, legislative framework and the major life and non-life players in India.

CO6: know about risk management practices in banking and insurance sector. **CO7:** This course will help students to get wide range of employment opportunities in field of banking and financial sector

MC 404: CORPORATE TAX PLANNING

After completing this course, the students will be able to:

CO1: examine the instances of tax evasion and tax avoidance, which should not be followed in tax planning.

CO2: Consider tax implications while taking business decisions regards to its nature and location.

CO3: assess the impact of taxation on trade off of financial decisions.

CO4: Identify managerial decisions like tax planning in regards to make or buy decision, shut down or continue decision and own or lease.

CO5: comprehend the tax issues relating to amalgamation,

which influence the policy outcomes of amalgamating and amalgamated companies.

MC 406 (ii): INTERNATIONAL FINANCE

After completing this course, the students will be able to:

CO1: Acquire and Develop theoretical and practical knowledge of international financial system.

CO2: Develop ability to know the basic structure of international finance, policies and procedures, to know about the recent trends and globalisation of world economy.

CO3: Understand the evolution of international monetary system and connotation of regional and global imbalances.

CO4: Critically analyse the consequence of foreign exchange exposure and market on management practices and how to manage international receivable management, significance of global crisis in both developing and developed economies.

CO5: Understand the concept of balance of payment which will further engage the students to know the deficit/surplus of trade of home country with the world economy.

CO6: Analyse and Interpret regional economic integration along with multinational working capital management, understand the concept and role of FDI and FII and their implications in global market.