

# SMRJ Government College, Siwani (Bhiwani)

(Affiliated to Chaudhary Bansi Lal University, Bhiwani)

Session: 2024-25

## *Department of Commerce*

(Master of Commerce)

### **Programme Outcomes (POs):**

- Apply theories and concepts of financial accounting and management accounting to understand the financial statement of companies.
- To develop insights about behavioral processes at individual and group level.
- To develop students insights about economic decision making and rational consumer behavior.
- To acquaint students with dynamic business environment and its consequences.
- To enhance students' soft skills i.e... information & communication skills or IT skills.
- To develop insights to students about applications in commerce.

### **Programme Specific Outcomes (PSOs):**

**After Completing Masters in Commerce students are able to**

- Develop an ability to apply knowledge acquired in problem solving
- The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration
- Ability to start their own business.
- Ability to work in MNCs as well as Pvt. and public companies.
- Students can go further for professional courses like CA/ CS etc.

**ODD SEMESTER (1<sup>st</sup> Semester)**

***Course Name: Accounting for Managerial Decision***

**Course Type: DSC**

**Course Code: 23MC101**

**Class: M. Com I Year**

**Semester: 1<sup>st</sup>**

**Course Outcomes (COs): At the end of the course students will be able to:**

- Understand of basic Management Accounting Concept
- Understand of concept of Cost-Volume-Profit Analysis and standard Costing
- Understand of Contemporary Issue in Management Accounting
- Understand of various Methods of Transfer Pricing
- Capability to prepare Report and its Interpretation.

***Course Name: Management Concept and Organizational Behavior***

**Course Type: DSC**

**Course Code: 23MC102**

**Class: M.Com I Year**

**Semester: 1st**

**Course Outcomes (COs): After completion of the course, a student will be able to:**

- Demonstrate the basics concept of Management and Organizational behavior.
- Apply Managerial concept like Management function Stress Management and Conflict Management techniques in practical life.
- Understand and ensure the effective management of individual behavior.
- Understand the group behavior dynamics in an organization.
- Understand the basics concept of Motivation and Leadership along with the practical implication.
- Get an insight on “how to influence the human behavior through emotional intelligence and transactional analysis.

***Course Name: B. Statistics***

**Course Type: MDC**

**Course: 23 MC103**

**Class M. Com I Year**

**Semester: 1st**

**Course Outcomes (COs):**

- Demonstrate and understanding of concept of correlation and regression in decision making
- Understanding of basic concepts of theory of testing of hypothesis.
- Understanding of analysis of variance for testing the difference between different group of data for homogeneity.
- Understanding of non parametric test which can provide trustworthy result when the group have different amount of variability.
- Understanding of concept of association of attributes.

***Course Name: Managerial Economics***

**Course Type: MDC**

**Course: 23 MC104**

**Class M. Com I Year**

**Semester: 1st**

**Course Outcomes (COs):** After completion of the course, a student will be able to:

- CO1: Demonstrate understanding of basic concepts of Economics embedded in various business decisions—making.
- CO2: Carry out the concept of objectives of business Firms and application areas of business economics in business decision making.
- CO3 Carry out the Theory of Demand to understand consumer behavior and ideas about demand elasticity, demand estimation and demand forecasting as applied in business decision-making.
- CO4: Carry out the Theory of Production to analyze the production conditions and to find solutions to the practical business problems.
- CO5: Carry out the theory of price determination and firm's equilibrium in various kind of market structures.
- CO6: Carry out the concept of different pricing strategies to be set in the light of competitive situations in the market

***Course Name: E-Commerce***

**Course Type: SEC**

**Course: 23MC105**

**Class M. Com I Year**

**Semester: 1st**

**Course Outcomes (COs):**

- Understand the different concepts of E-Commerce.
- Learn about Mobile Commerce and Mobile Banking.
- Theoretical knowledge about cyber laws, security issues over web.
- Apply skills to initiate online system of commerce.
- Understand the concepts & scope of E-Commerce and related laws.

***Course Name: IT Skills for Business***

**Course Type: SEC**

**Course: 23 MC 106**

**Class M. Com I Year**

**Semester: 1st**

**Course Outcomes (COs):**

- CO1: Get an insight about the basic computer skills and its practical implementation.
- CO2: To use the computer for basic purposes of preparing his/ her personnel/ business letters, sending mails etc

***Course Name: Communication Skills***

**Course Type: AEC**

**Course: 23ENG100**

**Class M. Com I Year**

**Semester: 1st**

**Course Outcomes (COs):**

- Students would be able to understand the nature and importance of Communication Skills.
- Students would gain knowledge of common courtesies and conversational practices in various situations.
- Students would be acquainted with the knowledge of skills necessary for Personality Development. Students would be able to demonstrate the skills and knowledge of effective communication.

**ODD SEMESTER (3rd Semester)**

***Course Name: Financial Market Operation***

**Course Type: DSC**

**Course: 23 MC 301**

**Class M. Com II Year**

**Semester: 3<sup>rd</sup>**

**Course Outcomes (COs):** At the end of the course students will be able to:

- CO1: Understand the concept of money market and capital market
- CO2: Know the mechanism of protection of investors
- CO3: Study the concept of Stock exchange
- CO4: To know about the Financial Institution in India and products and services offered by them

***Course Name: Accounting Theory and Financial Reporting***

**Course Type: DSC**

**Course: 23MC-302**

**Class M. Com II Year**

**Semester: 3<sup>rd</sup>**

**Course Outcomes (COs):** At the end of the course students will be able to:

- CO1: The student will be able to know fundamentals of accounting
- CO2: The student will be able to various concepts of Income Statements.
- CO3: The student will be able to understand Contemporary Issues in Accounting and Accounting Standards
- CO4: To learn about introduction of financial reporting, concept, advantage and disadvantages also objectives.

***Course Name: Business Research Methodology***

**Course Type: DSC**

**Course Code: 23MC303**

**Class M. Com II Year**

**Semester: 3rd**

**Course Outcomes (COs): At the end of this course student will able to**

- Demonstrate and understanding of the fundamental principal of research, including its purpose, significance in the context of business.
- Design research studies appropriate for addressing business-related problems or inquires,
- collect and analyze data
- critical thinking skill to evaluate the strength and weaknesses of deferent research method.
- Produce high quality research reports and effectively manage reference and bibliographies in their academic and professional endeavors.

***Course Name: Marketing Management***

**Course Type: DSEC**

**Course: 23 MC304 A-I**

**Class M. Com II Year**

**Semester: 3rd**

**Course Outcomes (COs):**

- The students will be able to understand and appreciate the concept of marketing in theory and practice
- The students will be made aware of how to evaluate the environment of marketing
- The students will be able to develop an ability to analyze about marketing mix
- The students will get an insight of skills required to develop a feasible marketing plan
- The students will be able to understand and appreciate the concept of marketing strategy formulation and implementation.

***Course Name: Consumer Behavior***

**Course Type: DSEC**

**Course Code: 23MC305 A-II**

**Class M. Com II Year**

**Semester: 3rd**

**Course Outcomes(Cos): At the end of this course student will able to**

- Understand the consumer behavior & its relationship with marketing concepts
- Understand Psychological Determinants of Consumer Behavior
- Describe the Social and Cultural Aspect of Marketing & its Impact on Consumer Behavior
- Know about different models of consumer behavior

***Course Name: E. Marketing***

**Course Type: DSEC**

**Course: 23 MC 306 A-III**

**Class: M. Com II Year**

**Semester: 3rd**

**Course Outcomes (COs):**

- To Understand the basic concept of Digital Marketing and the roadmap for successful Digital Marketing Strategies.
- To know the importance of social media Platforms in Digital Marketing.
- To create effective Ad Words campaign & Advertising Positioning with respect to the Digital Marketing.
- To understand the benefits delivered by CRM, the context in which it is used and how it can be implemented.

***Course Name: Indian Knowledge System in Commerce***

**Course Type: VAC**

**Course Code: 23MC307**

**Class: M. Com II Year**

**Semester: 3rd**

**Course Outcomes (COs): At the end of this course student will able to**

- **Understanding:** Gain a comprehensive understanding of the foundational principal of Indian Knowledge System (IKS) in commerce, including its Historical significance and relevance in contemporary business practices
- **Application** Apply key concept and principal derived from ancient Indian text to modern commerce scenarios and fostering ethical business practices.
- **Integration:** Integrated the concept of spirituality and mindfulness in promoting entrepreneurship and leadership along with the significance of yoga and stress management
- **Critical thinking:** Develop critical thinking skills to evaluate the challenges and opportunities associated with implementing IKS in commerce, and propose strategies for its effective integration and future development

**EVEN SEMESTER (2nd Semester)**

***Course Name: Accounting and Auditing***

**Course Type: D.S.C**

**Course Code: 23MC201**

**Class: M. Com 1st Year**

**Semester: 2nd**

**Course Outcomes (COs): After completing this course the learner will be able to**

- Understand Meaning, Scope, Concepts, Principles and Conventions of Accounting, Partnership Account, Admission, Retirement and Death of partner, Dissolution and Insolvency of partnership firms
- Understanding of Issue of shares, Liquidation of companies
- Understanding Human Resources Accounting, Costing for decision, Target costing
- Understanding financial audit, Recent Trends in Auditing, Energy, Management, Environment, System and Safety audit

***Course Name: Quantitative Techniques and Data Analytic***

**Course Type: M.D.C**

**Course Code: 23MC202**

**Class: M. Com 1st Year**

**Semester:2nd**

**Course Outcomes (COs): At the end of this course student will able to**

- CO1: Demonstrate an understanding of Concept of Quantitative Techniques in decision - making. Understanding of commonly used quantitative techniques.
- CO2: Understanding of basic concepts of sampling techniques.
- CO3: Understanding of Non-Parametric Test which can provide trustworthy results when the groups have different amount of variability.
- CO4: Understanding the use of time series analysis in forecasting.
- CO5: Understanding of data analytics. Practical exposure to MS Excel for analysis of Data.

***Course Name: Banking and Financial Institutions***

**Course Type: D.S.C**

**Course Code: 23MC203**

**Class: M. Com 1st Year**

**Semester:2nd**

**Course Outcomes (COs): At the end of this course student will able to**

- **CO1:** Get an insight about structure of banking system in India.
- **CO2:** Comprehend the need, functions and economic significance of financial market and institutions.
- **CO3:** Exhibit practical knowledge required for digital payment system.
- **CO4:** To recognise the architecture of Non-Banking Institutions and their role and position in Indian Financial environment

***Course Name: Financial Management***

**Course Type: D.S.C**

**Course Code: 24MC204**

**Class M. Com I Year**

**Semester: 2nd**

**Course Outcomes (COs): At the end of this course student will able to**

- Identify the various concepts related to financial flows in any corporation.
- Prepare the numerical statements related to these financial flows.
- Illustrate the linkage among the various monetary decisions taken in a corporation.
- Analyze the various financial decision taken in any corporation.
- Evaluate the financial decisions in the light of changing internal and external environment of any corporation.

***Course Name: Advanced Cost Accounting***

**Course Type: DSC**

**Course: 23MC205**

**Class: M. Com I Year**

**Semester: 2 nd**

**Course Outcomes (COs): The student will be able to**

- CO1: Demonstrate a conceptual understanding of advanced costing techniques. They should understand when and how to apply these techniques in various business scenarios.
- CO2: Analyze and interpret cost information to support strategic decision-making via having an In depth understanding of process, job and contract costing. And to evaluate the impact of various strategic choices on overall cost structures.
- CO3: Design and implement advanced budgeting systems. They should be able to use variance analysis to assess organizational performance and identify areas for improvement.
- CO4: Design and implement effective cost control systems. They should understand how to optimize business processes to reduce costs while maintaining or enhancing overall operational efficiency.
- CO5: Gain insight into applying advanced cost accounting techniques in various industries. This includes understanding the unique cost structures and challenges faced by each sector.

***Course Name: Business Environment & Legal Issues***

**Course Type: D.S.C**

**Course Code: 23MC206**

**Class M. Com I Year**

**Semester: 2nd**

**Course Outcomes (COs):**

- Gain In Depth Knowledge of Internal and External Environmental Elements and be capable to analysis the same in a systematic manner.
- Evaluate the relevance of economic reforms.
- Analyze the business environment from the legal & regulatory perspective along with the economic environmental context.
- Gain a deep insight about Small Scale Industries & Industrial Sickness in India aspects.

***Course Name: Environmental Studies and Sustainable Development***

**Course Type: V.A.C.**

**Course: 23LS-EVS101**

**Class: M. Com I Year**

**Semester: 2<sup>nd</sup>**

**Course Outcomes (COs):**

Course outcomes (CO): The students will understand the environmental challenges, realising their role and motivated to protect the environment. These learning will prepare the students to develop their queries and ideas for a healthy environment.

CO1: Understanding the water resource management and the concept of green energy.

- CO2: Understanding the different types of wastes and their management.
- CO3: To develop awareness with the environmental laws and policies.
- CO4: Understanding the wildlife protection and environmental impact assessment

**EVEN SEMESTER (4th Semester)**

***Course Name: Business Ethics & Corporate Governance***

**Course Type: DSC**

**Course Code: 23MC401**

**Class M. Com II Year**

**Semester: 4<sup>th</sup>**

**Course Outcomes (COs):**

- Understand the Basic concept of corporate governance.
- Understand the concept of corporate management and people indulge in Management.
- Understand the conceptual Framework of Business Ethics.
- To aware them about Indian Model of Business Ethics.
- To understand the Impact of Business Ethics in Different Areas.

***Course Name: Entrepreneurship***

**Course Type: DSC**

**Course Code: 23MC402**

**Class: M. Com. 2ndYear**

**Semester: 4<sup>th</sup>**

**After completing this course the learner will be able to:**

- CO1: Demonstrate proficiency in entrepreneurial thinking and practices, equipped to identify opportunities, create innovative solutions and navigate the challenges of startup ventures.
- CO2: Gain a comprehensive understanding of small-scale industries, including their significations, management principles, operational challenges and strategies for sustainable growth.
- CO3: Generate innovative business ideas, craft comprehensive business plans and conduct thorough venture and project appraisals for successful implementation.
- CO4: Demonstrate an understanding of the unique challenges and opportunities in women entrepreneurship and rural entrepreneurship, equipped with strategies to support and foster their development.

***Course Name: Strategic Management***

**Course Type: DSC**

**Course Code: 23MC403**

**Class: M. Com. 2ndYear**

**Semester: 4th**

**Course Outcomes (COs): At the end of this course student will able to**

- CO1: Get the knowledge of strategic management process and develop analytical ability to make environmental and organizational appraisal.
- CO2: Understand various levels of strategy along-with generic strategy alternatives available.
- CO3: Learn the international strategic alternatives and strategic choice making process
- . CO4: Understand the various issues and decisions involved in strategy implementation along-with the process and techniques of strategic evaluation and control.

***Course Name: Retail Management***

**Course Type: DSEC**

**Course Code: 23MC404 A-1**

**Class: M. Com. 2ndYear**

**Semester: 4th**

**Course Outcomes (COs): At the end of this course student will able to**

- CO1: To understand the basics of retail management.
- CO2: To know about the types of retailers.
- CO3: To interpret about retail merchandising and other store decisions.
- CO4: To know about the concept of retail pricing.
- CO5: To get an insight of Retail Communication Mix.
- CO6: To critically analyze store operations
- CO7: To identify, understand and apply the learnt retail skills in various environments like rural, electronic and others.
- CO8: To deal with the Human Resources in Retail Management

***Course Name: International Marketing***

**Course Type: DSEC**

**Course Code: 23MC 405A (II)**

**Class: M. Com. 2<sup>ND</sup> Year**

**Semester: 4<sup>th</sup>**

**Course Outcomes (COs)After completing this course the learner will be able to:**

- CO1: Describe the nature of international marketing and its value for modern business with particular emphasis on the globalization of modern business and external demands for corporate social responsibility and ethical conduct in an international dimension.
- CO2: To explain in the basic concepts, principles and practices associated with international marketing management.
- CO3: To apply knowledge gained in other courses to the understanding of marketing in an international setting.
- CO4: To get an insight of undertake international and global marketing activities in product, pricing, promotion & distribution.
- CO5: To analyze the international marketing distribution situations and make appropriate decisions.
- CO6: To demonstrate an understanding of the marketing in relation to international pricing.

***Course Name: PG Dissertation***

**Course Type: VAC**

**Course Code: 23MC407**

**Class: M. Com. 2ndYear**

**Semester:4th**

**Course Outcomes (COs):**

Inclusion of dissertation in the course curriculum of the M.Com Programme is one of the ambitious aspects in the programme structure. The main objective of inclusion of dissertation is to inculcate the element of research work challenging the potential of the learner with regards to his/her eagerness to enquire and ability to interpret particular aspect of the study in his/her own words. Each student has to undertake topic individually under the supervision off teacher- guide.