

<p>SUBJECT: COMMERCE(M.COM)</p>	<p><i>After completion of the course students will be able to:</i></p>
<p>PROGRAM OUTCOMES (POs):</p>	<p>PO 1:Develop managerial, analytical, communication, employability, and strategic skills to navigate the evolving business landscape.</p> <p>PO 2:Enhance expertise in accountancy, taxation, laws, business strategy, finance, auditing, accounting standards, reporting, entrepreneurship, and contemporary commerce topics.</p> <p>PO 3:Prepare students for success in international professional courses and certifications.</p> <p>PO 4:Familiarize students with dynamic organizational culture and effective leadership qualities.</p> <p>PO 5:Apply information technology and digital tools effectively within the field of commerce.</p> <p>PO 6:Conduct advanced research by utilizing critical thinking and analytical reasoning in business and commerce.</p> <p>PO 7:Achieve proficiency to excel in competitive and professional examinations.</p> <p>PO 8:Promote holistic development to foster responsible citizenship through adherence to social, moral, ethical, and professional standards.</p> <p>PO 9:Bridge the gap between academic knowledge and industry practice to enhance problem-solving skills and drive excellence.</p> <p>PO 10:Plan and develop start-up and entrepreneurial ventures independently using acquired skills and knowledge.</p>
<p>PROGRAM SPECIFIC OUTCOMES (PSOs):</p>	<p>PSO-1:Pursue further professional courses such as CA, CS, CMA, CFA, and UPSC by leveraging the foundational knowledge and skills acquired.</p> <p>PSO-2:Cultivate a passion for research in diverse areas including accountancy, finance, marketing, human resources, and entrepreneurship.</p> <p>PSO-3:Gain practical experience through internships, field visits, industrial tours, and research projects to enhance real-world learning.</p> <p>PSO-4:Explore and develop new knowledge dimensions through open electives to address the evolving needs of the industry.</p>

COURSE OUTCOMES:	
SEMESTER-1	
MCO 101: Principles of Management and Organisational Behaviour	<p>CO1:Analyze various schools of management thought and their implications on managerial functions to enhance organizational effectiveness.</p> <p>CO2: Evaluate organizational behavior concepts and their impact on individual and group dynamics within organizations.</p> <p>CO3: Apply motivational theories to develop strategies that improve employee performance and satisfaction.</p> <p>CO4: Assess leadership styles and theories to identify effective approaches for team development and organizational growth.</p> <p>CO5: Develop strategies for effective communication and conflict resolution to foster a positive organizational culture and manage change efficiently.</p>
MCO: 102 Accounting for Managerial Decisions	<p>CO1:Describe the role and responsibilities of management accountants and the significance of responsibility centres in managerial decision-making and control.</p> <p>CO2: Apply managerial costing techniques and break-even analysis to optimize cost management and make informed decisions regarding sales mix, product line, and resource allocation.</p> <p>CO3: Develop and implement various budgeting methods, including zero-base and performance budgeting, to enhance financial planning and control within organizations.</p> <p>CO4:Analyze and interpret variances through standard costing and variance analysis to improve cost control and operational efficiency.</p> <p>CO5: Conduct horizontal, vertical, and ratio analysis, and perform cash flow analysis to support effective reporting and management decision-making.</p>
MCO: 103 Quantitative Techniques	<p>CO1: Apply operations research techniques, including decision trees and sensitivity analysis, to make informed decisions under conditions of uncertainty and risk.</p> <p>CO2: Utilize linear programming methods, such as the graphic and simplex methods, to solve optimization problems and address transportation and assignment issues.</p> <p>CO3: Implement various programming techniques, including goal, integer, and dynamic programming, to develop solutions</p>

	<p>for complex decision-making scenarios.</p> <p>CO4:Analyze inventory control models and apply queuing theory to optimize inventory management and service efficiency.</p> <p>CO5: Employ game theory and simulation techniques, including Monte Carlo methods, and use network analysis tools like PERT and CPM for project management and cost optimization.</p>
MCO: 104 Economics for Managers	<p>CO1:Analyze fundamental principles of managerial economics, including incremental, marginal, and equi-marginal principles, to enhance decision-making in business environments.</p> <p>CO2: Evaluate demand and supply dynamics, including elasticity and forecasting methods, to develop strategies for effective market analysis and demand estimation.</p> <p>CO3: Apply production and cost analysis techniques to assess cost-output relationships and optimize production processes.</p> <p>CO4: Examine different market structures, including perfect competition, monopoly, and monopolistic competition, to understand pricing mechanisms and market behavior.</p> <p>CO5: Assess national income concepts, fiscal and monetary policies, and their impact on economic stability and growth, to inform investment and economic policy decisions.</p>
MCO 105: Computer Application in Business	<p>CO1: Identify and configure various computer hardware and software components to optimize information processing and enhance managerial decision-making.</p> <p>CO2: Utilize modern information technologies, including LAN, WAN, email, and internet tools, to improve communication and access to information in a business environment.</p> <p>CO3: Operate and leverage different operating systems and software applications, such as MS-WORD and UNIX, for effective document creation, formatting, and data management.</p> <p>CO4: Apply spreadsheet software like Excel and presentation tools like PowerPoint to create and manage financial data, charts, and presentations for business analysis and reporting.</p> <p>CO5: Implement accounting packages for voucher preparation, inventory management, and financial reporting to streamline accounting processes and improve accuracy.</p>
SEMESTER-II	

<p>MCO: 201 Emerging Business Law</p>	<p>CO1:Analyze the development and framework of intellectual property laws in India, including patents, trademarks, copyrights, and geographical indications, to effectively manage intellectual property assets.</p> <p>CO2: Evaluate competition laws under the Competition Act, 2002, and their implications for anti-competitive practices and compliance, to ensure fair business practices and market competition.</p> <p>CO3: Apply the provisions of the Right to Information Act, 2005, to understand the rights of information access, the obligations of public authorities, and the process for information requests and appeals.</p> <p>CO4: Interpret and implement the regulations and policies related to FEMA, EXIM policies, and key intellectual property statutes like the Patent Act, Trademark Act, and Copyright Act, for effective legal compliance in business operations.</p> <p>CO5: Assess and apply cyber laws, including the IT Act, 2000, and relevant amendments to securities and company laws, to ensure legal compliance and protection in digital and corporate</p>
<p>MCO: 202 Business Environment</p>	<p>CO1:Analyze the meaning, scope, and significance of business environments, including internal and external factors, to understand their impact on organizational operations and strategy.</p> <p>CO2: Evaluate the economic, political, and legal environments affecting business, including various economic systems and government roles, to comprehend their influence on business practices and policies.</p> <p>CO3: Assess the social and cultural environments, including the impact of foreign culture, traditional values, and social responsibility, to develop strategies that align with societal expectations and competitive forces.</p> <p>CO4: Examine the natural and technological environments, including innovation, technology management, and globalization, to leverage technological advancements for business growth and competitive advantage.</p> <p>CO5: Interpret and apply regulations related to competition, foreign exchange, monetary and fiscal policies, and capital markets, including the roles of RBI and SEBI, to ensure compliance and informed decision-making in financial and investment activities.</p>
<p>MCO 203: Marketing Management</p>	<p>CO1:Analyze the nature, scope, and corporate orientations of marketing, including environment scanning and marketing</p>

	<p>information systems, to effectively assess and respond to market dynamics.</p> <p>CO2: Evaluate consumer and industrial markets through market segmentation, targeting, and positioning strategies, and make informed decisions regarding product mix, life cycle, and new product development.</p> <p>CO3: Develop and implement effective promotion strategies by utilizing various elements of the promotion mix, including advertising, sales promotion, publicity, and personal selling.</p> <p>CO4: Manage marketing channels by selecting, cooperating, and resolving conflicts with wholesalers, retailers, and distribution systems to optimize product delivery and market reach.</p> <p>CO5: Assess and control marketing efforts by addressing contemporary issues such as globalization, consumerism, green marketing, and legal concerns, to ensure strategic alignment and regulatory compliance.</p>
<p>MCO 204: Financial Management</p>	<p>CO1:Analyze the Indian financial system, including financial markets, instruments, and regulatory authorities, to understand the scope, functions, and objectives of financial management.</p> <p>CO2: Evaluate corporate cost of capital by estimating components, calculating weighted average cost of capital, and applying valuation techniques for bonds and equities, including risk-return assessments.</p> <p>CO3: Apply capital budgeting techniques to assess investment decisions through methods like NPV and IRR, and manage working capital effectively by addressing cash, receivables, and inventory.</p> <p>CO4: Assess leverage impacts on business risk and financial risk, including operating and financial leverage, and analyze capital structure theories to optimize financial decision-making.</p> <p>CO5: Evaluate mergers and acquisitions, including valuation techniques, and apply international financial management principles to manage foreign exchange risk and analyze international capital investments.</p>
<p>MCO 205: Research</p>	<p>CO1: Understand the nature, scope, and significance of</p>

Methodology	<p>research methodology, including problem formulation and research objective statement, to lay a strong foundation for conducting effective research.</p> <p>CO2: Differentiate between research methods and methodology, and apply appropriate research designs such as exploratory, descriptive, and experimental to structure research projects.</p> <p>CO3: Utilize various data collection methods, including observational and survey techniques, to design effective questionnaires, measure attitudes and motivations, and implement sampling strategies.</p> <p>CO4: Select and apply suitable statistical techniques for data analysis, including chi-square tests and ANOVA, to interpret data and draw meaningful conclusions from research findings.</p> <p>CO5: Apply multivariate analysis techniques, such as discriminant analysis, principal component analysis, factor analysis, and cluster analysis, and effectively interpret results for comprehensive research reporting.</p>
Semester-III	
MCO 301: E-Commerce	<p>CO1: Explain the fundamental concepts of e-commerce, including its distinctions from traditional commerce, the need for e-commerce, and the role of media convergence and business applications.</p> <p>CO2: Analyze various e-commerce business models and infrastructures, including supply chain management, product and service digitization, online marketing strategies, and the necessary e-commerce resources.</p> <p>CO3: Evaluate the processes and practices involved in Business-to-Consumer (B2C) and Business-to-Business (B2B) e-commerce, focusing on order management, cost estimation, pricing, and fulfillment in B2C, and alternative models in B2B.</p> <p>CO4: Assess security issues in e-commerce, including types of threats, sources of threats, and security tools, and develop a rational security policy to address risks, including understanding the I.T Act 2000 and regulatory frameworks.</p> <p>CO5: Examine electronic payment systems, including their special features, types of e-payment methods (e-cash, e-cheques, credit cards, smart cards), and associated business, economic, operational, and legal risks.</p>

<p>MCO 302: Entrepreneurship & MSME Management</p>	<p>CO1: Define and differentiate between entrepreneurship and intrapreneurship, and analyze the role of entrepreneurship in economic development, including the impact of various factors on entrepreneurial emergence.</p> <p>CO2: Develop and evaluate business ideas using methods of innovation and creativity, and create a comprehensive business plan while identifying common reasons for business plan failures.</p> <p>CO3: Formulate a marketing plan for new ventures, including environmental analysis, and assess various financing options such as debt, equity, and venture capital to support entrepreneurial initiatives.</p> <p>CO4: Examine the management practices and ethical considerations specific to Micro, Small, and Medium Enterprises (MSMEs), and compare the management processes of small versus large enterprises, including strategic cost analysis and entrepreneurship development models.</p> <p>CO5: Apply functional management principles to MSMEs, focusing on human resource management, financial health analysis, risk management, and operational aspects such as product life cycle management, pricing policy, promotional activities, and distribution strategies.</p>
<p>MCO 303 A: Corporate Tax Planning</p>	<p>CO1: Understand the concepts of tax planning, management, evasion, and avoidance, and evaluate their scope and justification within the corporate sector for effective tax strategy development.</p> <p>CO2: Compute corporate tax liabilities, including the carry forward and set off of losses, minimum alternate tax, and tax on distributed profits, to accurately determine tax obligations for corporate enterprises.</p> <p>CO3: Assess the implications of tax concessions and incentives on corporate decisions, including business setup, location, and nature, to optimize tax benefits and strategic planning.</p> <p>CO4: Apply tax planning techniques to financial management decisions such as capital structure, dividend policy, and investment strategies, and make informed managerial decisions regarding asset management and operations.</p> <p>CO5: Analyze the impact of foreign collaborations on domestic taxation and apply provisions for relief from double</p>

	<p>taxation, including key Double Taxation Avoidance Agreements with countries like the USA, UK, Germany, and France.</p>
<p>MCO 304 A: Accounting Theory and Practice</p>	<p>CO1: Understand and apply the fundamental postulates, principles, and concepts of accounting theory, including syntactical, semantical, and behavioral approaches, to formulate and interpret accounting practices.</p> <p>CO2: Evaluate the recognition, measurement, and disclosure of financial statement elements, including incomes, expenses, assets, and liabilities, and analyze annual reports for accurate financial reporting.</p> <p>CO3: Analyze the institutional framework and regulatory policies affecting accounting practices in India, including the roles of relevant bodies such as the Ministry of Corporate Affairs and the Institute of Chartered Accountants of India.</p> <p>CO4: Assess different income measurement concepts, including accounting income, economic income, and comprehensive income, and apply capital maintenance concepts to evaluate income accurately.</p> <p>CO5: Examine and apply theories related to the valuation of assets, liabilities, and equities, and address depreciation accounting and price changes to ensure effective asset management and reporting.</p>
<p>MCO 305 A: Corporate Reporting and Analysis</p>	<p>CO1: Analyze the concept, objectives, and characteristics of financial reporting, and evaluate the framework and issues in accounting standard setting, including the role of IASB and accounting standards in India.</p> <p>CO2: Examine recent developments in Indian and international accounting standards, including IFRS and Ind AS, and address issues related to corporate reporting and disclosure requirements.</p> <p>CO3: Assess contemporary reporting issues such as interim reporting, corporate social reporting, and sustainability reporting, and understand their importance, benefits, and role in global accounting harmonization.</p> <p>CO4: Apply accounting principles and methods to business combinations, including mergers, goodwill treatment, purchase consideration, and accounting for subsidiaries and holding companies.</p>

	<p>CO5: Evaluate issues in corporate reporting disclosure requirements, segment reporting, and global convergence of accounting standards, and analyze the advancements in the convergence of accounting standards with IFRS.</p>
Semester IV	
MCO 401: Strategic Management	<p>CO1: Define and analyze core concepts in strategic management, including the development of strategic vision, mission, objectives, and policies, and evaluate factors that shape and craft a company's strategy through industry and competitive analysis.</p> <p>CO2: Apply environmental scanning techniques, including SWOT analysis, to identify and assess strategic opportunities and competitive advantages in diversified companies, and evaluate the role of strategic leadership and human capital in achieving strategic goals.</p> <p>CO3: Formulate strategies using frameworks such as Porter's Value Chain Analysis and competitive advantage tools, and develop strategies at corporate, business, and functional levels, including restructuring, diversification, and turnaround strategies.</p> <p>CO4: Implement strategies effectively by aligning organizational structure, leadership, and culture, and design strategies for competing in global markets and the internet economy while managing resource allocation and planning systems.</p> <p>CO5: Evaluate and control strategies by establishing strategic controls, measuring performance using qualitative and quantitative benchmarking, and applying strategic information systems to address performance measurement challenges and conduct strategic audits.</p>
MCO 402: Business Ethics and Corporate Governance	<p>CO1: Define and analyze fundamental concepts in business ethics, including ethical theories, business values, and ethical programs, and evaluate the benefits of adopting ethics in business practices through the development of codes of ethics and ethics committees.</p> <p>CO2: Examine the concept and importance of corporate governance, identifying its needs, benefits, and concerns on both national and international levels, and assess its impact on various stakeholders.</p> <p>CO3: Compare and contrast different corporate governance systems and models, such as the Anglo-American, German,</p>

	<p>Japanese, and Indian models, and apply relevant theories including Agency Theory, Stewardship Theory, and Stakeholder Theory to understand governance mechanisms.</p> <p>CO4:Analyze the evolution of corporate governance practices, including key developments, influential committees, and significant regulations such as the Sarbanes-Oxley Act and OECD Principles, and evaluate their impact on governance standards globally and in India.</p> <p>CO5: Assess the role of Corporate Social Responsibility (CSR) in relation to corporate governance, exploring CSR concepts, issues, models, and their integration into business practices, and evaluate how CSR initiatives impact environmental and social dimensions within Indian industries.</p>
MCO 403: Dissertation	CO:Applyresearch skill in the field of corporate, monitary or other commercial area.
MCO 404 A: Advanced Accounting	<p>CO1:Analyze the accounting treatment for holding companies and subsidiary companies, including consolidation of financial statements, minority interest, and the cost of control.</p> <p>CO2: Evaluate the processes and principles involved in revaluation of assets and liabilities, and apply consolidation techniques for profit and loss accounts and balance sheets.</p> <p>CO3: Examine the special features and accounting practices of banking companies, including profit and loss accounts and balance sheets as per the Banking Regulation Act, 1949.</p> <p>CO4: Apply accounting principles to insurance companies, including classification of insurance business, statutory books maintenance, and preparation of revenue accounts and balance sheets for life and general insurance.</p> <p>CO5: Compare and apply the double accounts system with the single account system, and understand the preparation of final accounts, including revenue accounts, net revenue accounts, capital accounts, and general balance sheets, while also addressing company statutory records and new trends in accounting such as inflation accounting and human resources accounting.</p>
MCO 405 A: International Accounting	CO1: Understand and evaluate the concept, scope, and importance of international accounting, including harmonization efforts, international accounting standards (IFRS), and the challenges and factors influencing international accounting practices.

	<p>CO2:Analyze and apply methods for recording and translating foreign transactions, including different currency translation techniques and their impact on financial reporting.</p> <p>CO3: Assess international perspectives on inflation accounting and financial reporting, and develop skills to manage and report international financial information systems.</p> <p>CO4:Analyze foreign financial statements and financial systems, and apply financial management techniques to multinational entities for effective financial decision-making.</p> <p>CO5: Evaluate transfer pricing techniques and international taxation strategies, including</p>
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