

Dr. Ambedkar College, Deekshabhoomi, Nagpur
Department of Commerce
Master of Commerce (M.com.)

COURSE OUTCOMES

Semester-I

C-11: Advanced Financial Accounting

CO1: Identify and describe different Accounting Standards and analyze consolidated financial statements including accounting policies and other information disclosures.

CO2: Demonstrate the usage and application of Computer Software Accounting and able to analyze the Fire insurance calculations and Claims settlement process

CO3: Able to demonstrate New Trends in Accounting

CO4: Understand the Hire Purchase Accounting system and their application

C12-Indian Financial System

CO1: Identify the role, importance and functioning of the financial market, financial system, financial instruments and financial institutions

CO2: Demonstrate the Banking system in India and its operational formalities

CO3: Demonstrate the functioning of Life and Non Life Insurance in India and its policies

CO4: Demonstrates the functions of Important Intermediaries and Regulatory bodies like Stock Exchanges, Rating agencies, SEBI, RBI etc in Financial System

C13-Managerial Economics

CO 1 Able to comprehend and analyze the likely results of Managerial Economics, Economic factors influencing decisions, Functions Role and Responsibilities of Managerial Economist.

CO 2: Able to have knowledge of Theories in Demand, Elasticity of Demand, Concept of Elasticity and Demand forecasting uses.

CO 3: Able to comprehend and analyze the plausible results of the idea of Production and Cost their capacities and relations.

CO 4: Able to comprehend and analyze the plausible results of different types of market ,number of dealers, number of purchasers, homogeneous items, heterogeneous items and separated items . Also able to comprehend results of different Business cycles and understand concepts of Inflation – Deflation, sustainable development and inclusive growth.

C14-Marketing Management

CO1: To acquaint the students with the essentials of marketing, environmental scanning and different marketing philosophies.

CO2: To exhibit the significance and ramifications of the Marketing Information System and Marketing Research, Market segmentation, Targeting and positioning.

CO3: To recognize and decipher the nature of product decisions and promotion decisions. Also, channel management and its importance

CO4: To build up their abilities to basically understand Vertical Marketing Implementation and Systems and new issues in marketing – Globalization, Consumerism, Green marketing

Semester-II

C21- Research Methodology

CO1: Demonstrate the analytical ability of conducting various researches and application of the tools of data analysis

CO2: Formulate the research problems and Develop research design

CO3: Create hypothesis and apply the statistical test in hypothesis testing

CO4: Demonstrate the skill of Research report writings

C22- Advance Cost Accounting

CO1: Given information about basic conceptual framework of cost, the student will be able of identify/ classify different elements/ classification of cost and will be able to prepare cost sheet and prepare quotations for various business proposals

CO2: Given an information about cost, volume and profit for specific product for mention time period, a student will able to compute Break-even point, Marine of safety, Profit volume ratio, desired profit / desired sales as well as able to evaluate the decision making proposals(suitable product mix / dropping a product line / fixation of selling price / make or buy decisions/Key Factor Analysis)

CO3: Given information about relevant expenses, a student will be able to classify the cost by nature and estimate cost of operating a service

CO4: Given information about Expenses & Income / Receipt & Payment / Projected Sales, a student will be able to prepare relevant functional level budgets for an organization. Given information about standard and actual performance, the student will be able to determine Direct Material and Direct Labour Variances.

C23- Cooperation

CO1: Able to understand the Principles and Importance of Cooperation and Cooperative Movement in India

CO2: Able to demonstrate the functions and working of Cooperative Credit Institution in India

CO3: Able to justify the role of Cooperation in rural Economy

CO4: Able to demonstrate and distinguish Globalization & Cooperation

C-24: Human Resource Management

CO1: To understand Human Resource Development concept and process.

CO2: To learn HRD process including execution and assessment, recruitment and selection and promotions and transfers.

CO3: To understand learning as a procedure and HRD culture, job evaluation and job design.

CO4: To get basic comprehension of HRD exercises and applications of employee remuneration and legislation.

Semester-III

C32- Statistical Techniques

CO1: Able to Discover Statistical decision and Analyze Sampling and test of significance

CO2: Demonstrate Statistical quality control

CO3: Able to Analyze of time series and probability

CO4: Able to Examine Correlation Analysis and Regression analysis.

F33-Direct Taxes

CO1: To develop a comprehension of ideas and compute Income form Business and profession and capital gains

CO2: To know what deductions are available in the Indian taxation system and how to apply them in real world situations.

CO 3: To calculate carry forward and set off of losses and how clubbing of income is done.

CO 4: To compute tax liability for individual & company and learn Tax Filing and assessment procedure.

F 33 Computer Applications in Business

CO1: Able to observed and experienced the main activities of Internet Services and Applications

CO2: Demonstrate the working of Word Processing

CO3: Demonstrate the Spread Sheets & its Business Application

CO4: Able of demonstrate the practical aspect of Computerized Accounting with Tally

E34- Entrepreneurship Development

CO1: Apply the entrepreneurship skill for starting their own business ventures and aware about the various service sectors

CO2: Demonstrate Entrepreneurship trends at Regional, National and Global level

CO3: Concepts and Issues in small business marketing

CO4: Find out and avail financial incentive/Schemes etc.

Course Code: E34- Service Sector Management

CO1: Able to understand the Importance of Service Sector like Aviation Industry, Transportation Industry, Hospital Management, Housing and Construction, Hospitality, BPO, KPO Industry

CO2: Able to demonstrate IT industry and its trends, role and importance of ITES

CO3: Able to demonstrate Services Quality Management Development of Quality Management in services sector,

CO4: Able to demonstrate Distribution, Planning and managing service delivery Challenges in distribution of services,

Semester-IV

C41- International Business Environment

CO1: Evaluate Global business environment in order to analyze opportunities and take decision under uncertainty

CO2: Appraise Regional Economic Integration, Agreements and International Economic institutions

CO3: Analyze International trade and investment theories

CO4: Demonstrate Foreign investments like FII, FDI, ADR/GDR etc

Course Code: C42- Current Trends in Digital Commerce

CO1: On studying this module, the students will be able to **understand** the concept Role of commerce in National Development and E-commerce

CO1: Able to make Application of E-Commerce to various Economic Sectors in India

CO1: Demonstrate Latest innovations, importance, opportunities and limitations of Digital Commerce.

CO1: able to examine the utility of Digital Retailing and Services

CO1: able to apply the knowledge of social media in Commerce

F 43 - Indirect Taxes

CO1: Able to understand Various terms of GST Law

CO2: Able to calculate Input and Output Tax under GST and Able to demonstrate the Legal and Procedural aspect under GST

CO3: Able to understand the Basic Principles of Custom Duty, Computation and Procedures

CO4: Able to demonstrate the MVAT and CST

F 43- Operation Research

CO1: The students will be able to attempt operation related problems by **suggesting** various operation research tools

CO2: The students will be able to analyze LPP and Game Problems and find solutions for business decisions

CO3: The students will be able to analyze and evaluate assignment problems to find solutions

CO4: The students will be able to analyze and evaluate Transportation problems to optimize costs. students will be able to apply PERT/ CPM tools for optimizing time and cost in project management.

E44 E-Commerce

CO1: Able to understand the Electronic Commerce and the Trade Cycle.

CO2: Understand the provisions and procedures of IT Act 2000 and Cyber Crimes

CO3: Demonstrate the E-payment System

CO4: Demonstrate the E-commerce applications in various industries

Course Code: E44- Company Law

CO1: Make use of various important provision of company law in trade and commerce

CO2:Apply and interpret the provisions of Capital, Shares-types and issue management as per companies Act

CO3:Interpret the provisions and procedural aspects of conducting corporate statutory and non statutory Meetings-Annual General Meetings, Extraordinary General Meetings, and Board Meetings

CO4:Interpret the provisions of Appointment, Resignation and Removal of Auditor, Directors, Managing Directors, Key managerial personnel