

**Chanda Shikshan Prasarak Mandal's  
Janata Mahavidyalaya Chandrapur  
Master of Commerce (M. Com.)  
Program Specific Outcomes (PSOs)**

**After completion of this program, students will be able -**

**PSO1:** To inculcate the knowledge of business and the techniques of managing the business, with special focus on marketing, insurance and banking theory law and practices.

**PSO2:** To impart the knowledge of basic accounting principles and the latest application oriented corporate accounting methods.

**PSO3:** To develop the decision making skill through practical application management accounting principles.

**PSO4:** To enhance the computer literacy and its applicability in business through latest version on TALLY and e-commerce principles.

**PSO5:** To create awareness in application oriented research through research for business decision.

**COURSE OUTCOMES**

**M.Com I: Semester - I**

**Paper 1: Advance Financial Accounting**

**After completion of this course students will be able to learn:**

**CO 1:** Calculation of goodwill by various methods and value of share by various methods.

**CO 2:** Journal entries in the books of purchaser and vender & ledger A/c.

**CO 3:** Calculation of claim amount by loss of stock, loss of profit methods.

**CO 4:** Calculation of T.R., S. H. R. capital profit, revenue profit, minority interest & goodwill of capital reserve and Preparation of consolidated Balance Sheet.

**Paper 2: Marketing Management**

**After completion of this course students will be able to learn:**

**CO1:** Nature, Scope and importance of marketing and its evolution.

**CO2:** Micro and Macro components and their impact of market decision.

**CO3:** Classification of product and major product decision and product line and product mix.

**CO4:** Factors affecting Price Determination of Pricing Decision.

### **Paper 3: Managerial Economics**

#### **After completion of this course:**

**CO1:** Students will get information about Scope and characteristics of Managerial Economics and Various Theories and Objective of the Firm.

**CO2:** Students will get information about Demand Analysis and importance of elasticity of demand in business decision making.

**CO3:** Students will get information of Theory of consumer choice and Demand forecasting techniques.

**CO4:** Students will get information about Production and Cost Analysis in the short run, In the long run.

### **Paper 4: Indian Financial System**

#### **After completion of this course students will be able to learn:**

**CO1:** Components of formal financial system, Money markets- Overview of money markets, function, instrument

**CO2:** Banking – definition, creation of money, present structure of commercial banking system in India

**CO3:** Insurance: Insurance basic, insurance vs. other savings and investment option, tax benefit, proposal form and other relevant forms

**CO4:** Capital markets – history of Indian Capital market, and also including BSE,NSE,OTCEI and role of SEBI capital market

## **Semester – II**

### **Paper 1: Advance Cost Accounting**

#### **After completion of this course students will be able to learn:**

**CO1:** Calculation of M.H.R. and Calculation of variances - material variance, labour variance and overhead variance

**CO2:** various methods of process costing

**CO3:** Calculation of WIP and profit on contract in incomplete contract, Preparation of contract A/c, Contractor A/c and position of contract and Balance sheet

**CO4:** to calculate cost and prepare km & Fair etc.

### **Paper 2: Human Resources management**

#### **After completion of this course students will be able to learn:**

**CO1:** Evaluation and function of Human resources and also including system approach to HRM.

**CO2:** Planning of Process and Purpose of recruitment and selection.

**CO3:** Training, Development and Methods, application of computers in HRM.

**CO4:** Concept of Performance and Motivation of HRM.

### **Paper 3: Co-operation and Rural Development**

**After completion of this course students will be able to learn:**

**CO1:** about what is co-operation, co-operation movement role of co-operative movement in social economic development?

**CO2:** about the co-operative society and banking knowledge.

**CO3:** about methods of rural development like education, water supply rural road, rural housing and uplift standard of farmer.

**CO4:** about developing rural entrepreneurship.

### **Paper 4: Research Methodology**

**After completion of this course students will be able to learn:**

**CO1:** Introduction to research methodology of meaning characteristics and steps in selecting research problems

**CO2:** Introduction of research design and sample of procedure also including probability and non probability sampling

**CO3:** Hypothesis, contents of good and procedure for hypothesis, use of statistical techniques

**CO4:** Data collection method: Primary Data, Secondary Data, Field Work and Survey, analysis of data and types of analysis

## **M.Com. II Semester – III**

### **Paper1: Tax Procedure and Practice**

**After completion of this course students will able to learn:**

**CO 1:** Students will understand about basic concept of VAT, basic terms and principles of service Tax.

**CO 2:** Computation of income from business & profession.

**CO 3:** Students will learn income from company.

**CO 4:** Students will get knowledge about income of firms.

### **Paper 2: Service Sector Management**

**After completion of this course students will able to learn:**

**CO 1:** Definition, Characteristics, Growth, Opportunity of Service Sector.

**CO 2:** Service Sector in the Indian economics, Insurance, Transport, Postal Service, Tele communication, software, Electricity, tourism, health care and education.

**CO 3:** Service demand management, Formulation of strategy for demand management flexing capacity to meet demand.

**CO 4:** Consumer protection in service, Consumer right, consumer movement in India the Consumer Protection Act, 1986.

### **Paper 3: Statistical Techniques**

**After completion of this course students will able to learn:**

**CO 1:** Students will know how to calculate the Correlation Analysis.

**CO 2:** Analysis of Variances. \_ “F” Test, Probability.

**CO 3:** Calculation of Interpolation and Extrapolation.

**CO 4:** Calculation of Association of Attributes and Sampling.

### **Paper 4: Computer Application**

**After completion of this course students will able to learn:**

**CO1:** Students will learn Computer system as information processing system, Block diagram of computer, CPU, input devices, output devices, storage devices configuration.

**CO 2:** Students will get knowledge about Operating system, software needs, types of operating system batch processing, real time processing, multitasking, multi programming, multi processing, and application software’s programming languages.

**CO 3:** Students will get information about E-Learning, web information system, Agent oriented computing E – Business, E- Governance, M- commerce.

**CO 4:** Students will learn Word processing – Introduction and working with MS – Word in MS – Office, Word basic commands, formatting – text and document, sorting and tabling, working with graphics, introduction to mail- merge.

## **Semester – IV**

### **Paper 1: International Business Environment**

**After completion of this course students will able to learn:**

**CO 1:** the ability to understand and scan business environment in order to analysis opportunities and take decision under uncertainty.

**CO 2:** about international business environment.

**CO 3:** about economic environment of business demographic environment, socio-cultural environment.

**CO 4:** gain knowledge about international monetary fund, World Bank, world trade organization and also know above the international.

### **Paper 2: Advanced Management Account**

**After completion of this course students will able to learn:**

**CO 1:** Marginal costing and Break Even Point.

**CO 2:** Ration Analysis.

**CO 3:** Fund Flow statement and Cash Flow Statement.

**CO 4:** Budget and Budgetary Control – Flexible Budge, Cash Budget and Capital Budget.

### **Paper 3: Entrepreneurial Development**

#### **After completion of this course:**

**CO 1:** Students will get knowledge about fundamentals of entrepreneurship development and procedure requirements,

**CO 2:** Students will learn about Role and functions of entrepreneurs,

**CO 3:** Students will understand Entrepreneurship trends, entrepreneurship in India,

**CO 4:** Students will get information about issue in small business marketing