

Programme Specification M.Com. Programme



Department of Commerce
Govt. P.G. College Khargone
Bistan Road Khargone (M.P.) – 451001
www.govtpgcollegekhargone.org

Department of Commerce

Program Outcome :

- ❖ To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce. To enable a student well versed in national as well as international trends.
- ❖ To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
- ❖ To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Income Tax and Tax planning.

M.Com (Regular)

Program Specific Outcome

- ❖ The students can get the knowledge, skills and attitudes during the end of the M.com degree course.
- ❖ By goodness of the preparation they can turn into a Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
- ❖ Students will prove themselves in different professional exams like CA, CS, CMA, MPSC, UPSC. As well as other courses.
- ❖ The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- ❖ Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- ❖ Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.
- ❖ Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
- ❖ Students will be able to do their higher education and can make research in the field of finance and commerce.

Course Outcome M.Com Ist Semester

Management Concept :

- ❖ Ability to execute managerial tasks of Planning and Organizing.
- ❖ Understanding of different types of Controlling and Direction and its impact on decision making process.
- ❖ To enable the students analyze the implementation of different functions of management.

Business Environment :

- ❖ Skill to identify and differentiate various Micro and Macro factors affecting functioning of Business.
- ❖ Ability to analyze Indian Economy in light of changing government regulatory policies.
- ❖ Understanding of the targets and priorities of five years plans.
- ❖ Ability to file complaint against unfair trade practices under Consumer Protection Act.
- ❖ Familiarization with the objectives and strategies in Economic planning with special reference to Planning Commission and NITI Aayog.

Advanced Accounting :

- ❖ To enable the students to learn Advanced concepts of Accountancy.
- ❖ Students are enabled with the Knowledge in the practical applications of accounting.
- ❖ To enable the students to learn the concepts of Investment Accounts and Hire Purchase System.
- ❖ The student will get thorough knowledge Dissolution of Partnership and Amalgamation of Firms.
- ❖ To find out the technical expertise in maintaining the books of accounts.
- ❖ To encourage the students about maintaining the books of accounts for further reference.

Cost Analysis and Control :

- ❖ To understand Advanced Cost concepts, Methods and Techniques of Costing.
- ❖ Providing knowledge about Process Accounting and Marginal Costing.

- ❖ The student will get thorough knowledge Budgetary Control and Standard Costing.
- ❖ Student's Capability to apply theoretical knowledge in practical situation will be increased.

Course Outcome M.Com IInd Semester

Corporate Legal Framework :

- ❖ To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
- ❖ To apprise the students of new concepts involving in company law regime.
- ❖ Providing knowledge about Negotiable Instrument Act 1881, MRTP Act 1969 and Consumer Protection Act 1986.

Organisational Behaviour :

- ❖ Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
- ❖ Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
- ❖ Analyze the complexities associated with management of the group behavior in the organization.
- ❖ Demonstrate how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.

Advanced Statistical Analysis :

- ❖ Different approaches to the theory of probability.
- ❖ Important theorems on probability and their use in solving problem
- ❖ Concept of Regression Analysis, regression coefficients
- ❖ Providing knowledge about theory of sampling and Test of Significance for research.

Functional Management :

- ❖ Overview of Financial Management and understanding the finance function.
- ❖ In-depth study of Marketing Management along with Personnel Management.
- ❖ Learning the concepts of Capitalisation.

Course Outcome M.Com IIIrd Semester

Managerial Economics :

- ❖ Understanding meaning and Role of Economics in Management.
- ❖ Learning concept of demand and demand analysis In depth knowledge of Production Analysis.
- ❖ Learning Different markets structures and price determination in various markets In sight about national income and its aggregates Knowledge about macroeconomic policies.

Tax Planning and Management :

- ❖ Students will get working knowledge regarding legitimate way of tax planning under different financial/ managerial decisions after taking into consideration the impact of Direct Tax Laws.
- ❖ The student will get thorough knowledge Tax Planning in financial decisions and setting up new business.

Entrepreneurship Skill Development :

- ❖ Understand the Nature of Entrepreneurship.
- ❖ Understand the function of the entrepreneur in the successful, commercial application of innovations.
- ❖ The student will get thorough knowledge Promotion of a venture, Entrepreneurial behavior and Entrepreneurial development programmes.

Accounting For Managerial Decisions :

- ❖ The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making.
- ❖ This course provides the students an understanding of the application of accounting techniques for management.
- ❖ To give knowledge about Ratio Analysis, Fund flow statement, Cash flow statement and Budgetary Control.

Course Outcome M.Com IVth Semester

Direct Tax in India :

- ❖ Students will be versed in the fundamental concepts of different aspects of tax.
- ❖ Students can understand Income Tax system properly, and can get the knowledge of Various Heads of Income and different tax provisions.
- ❖ To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities and Provisions of Appeal & Revision under the Income Tax Act, 1961.

Business Taxation :

- ❖ Students can understand Computation of Income from business and profession properly, and can get the knowledge of Various provisions of business head.
- ❖ To give knowledge about Assessment of H.U.F., Partnership Firm, Companies and Co-operative Society under the Income Tax Act, 1961.

Indirect Tax :

- ❖ Understand the Basic principles of Indirect Taxation Statutes (with reference to Central Excise Act and Customs Act,).
- ❖ Compute the assessable value of transactions related to goods and services for levy and determination of duty liability.
- ❖ Identify and analyze the procedural aspects under different applicable statutes related to Indirect taxation.

Sales and Service Tax :

- ❖ Students will be versed in the Fundamental concepts of CST, VAT and Service Tax.
- ❖ To give knowledge about payment and recovery of VAT.
- ❖ Understand the Service tax provisions and rules.

Employment oriented project work :

- ❖ The main objective of Job oriented project work is to help the students to acquire and develop skill to design rationale decisions in the discipline.
- ❖ Students are able to make links across different areas of knowledge and to generate, develop and evaluate ideas and information related to the project.

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Department of Commerce

Program Outcome :

- ❖ This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
- ❖ After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
- ❖ Capability of the students to make decisions at personal & professional level will increase after completion of this course.
- ❖ Students can independently start up their own Business.
- ❖ Students can get thorough knowledge of finance and commerce.
- ❖ The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

B.Com (Regular)

Program Specific Outcome

- ❖ The students can get the knowledge, skills and attitudes during the end of the B.com degree course.
- ❖ By goodness of the preparation they can turn into a Manager, Accountant , Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
- ❖ Students will prove themselves in different professional exams like CA, CS, CMA, MPSC, UPSC. As well as other courses.
- ❖ The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
- ❖ Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication, computer.
- ❖ Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

- ❖ Students will be able to do their higher education and can make research in the field of finance and commerce.

Course Outcome B.Com Ist Year

Business Organisation and Communication :

- ❖ To make the students aware about the Business Organisation and Communication.
- ❖ To understand the Process and importance of communication.
- ❖ To develop awareness regarding new trends in business communication, various media of communication and communication devices.
- ❖ To extend business communication skills through the application and exercises.

Business Law :

- ❖ The student will well verse in basic provisions regarding legal frame work governing the business world.
- ❖ To know the students with the basic concepts, terms & provisions of Mercantile and Business Laws.
- ❖ To develop the awareness among the students regarding these laws affecting trade business, and commerce.

Financial Accounting:

- ❖ To enable the students to learn principles and concepts of Accountancy.
- ❖ Students are enabled with the Knowledge in the practical applications of accounting.
- ❖ To enable the students to learn the basic concepts of Partnership Accounting, and allied aspects of accounting.
- ❖ The student will get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.
- ❖ To find out the technical expertise in maintaining the books of accounts.
- ❖ To encourage the students about maintaining the books of accounts for further reference.

Business Mathematics :

- ❖ To use and understand useful functions in business as well as the concept of EMI.

- ❖ To understand the concept of Ratio and to make students familiar with Calculation of various types of averages and variation.
- ❖ To learn the applications of matrices in business.
- ❖ To use Log, Simple Intrest and Compound Intrest.
- ❖ To understand the techniques and concept of Simultaneous Equations.

Micro Economics :

- ❖ To provide students knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.
- ❖ To arouse the students interest by showing the relevance and use of various economic theories.
- ❖ To apply economic reasoning to solve business problems.

Macro Economics :

- ❖ To familiarize the students with the basic concept of Macro Economics and its application.
- ❖ To aware students about Gross National Product (GNP), Net National Product (NNP), Income at Factor cost or National Income at Factor Prices, Per Capita Income, Personal Income (PI), Disposable Income etc.
- ❖ To Study the relationship among broad aggregates.

Course Outcome B.Com IInd Year

Corporate Accounting :

- ❖ To apply economic reasoning to solve the problems of the economy. Corporate Accounting.
- ❖ This course aims to enlighten the students on the accounting procedures followed by the Companies.
- ❖ Student's skills about accounting standards will be developed.
- ❖ To make aware the students about the valuation of shares.
- ❖ To impart knowledge about holding company accounts, amalgamation, absorption and reconstruction of company.

Cost Accounting :

- ❖ To understand Basic Cost concepts, Elements of cost and cost sheet.
- ❖ Providing knowledge about difference between financial accounting and cost accounting.
- ❖ Ascertainment of Material and Labor Cost.
- ❖ Student's Capability to apply theoretical knowledge in practical situation will be increased.

Principle of Statistics :

The learning objectives include summarizing the data and to obtain its salient features from the vast mass of original data. After Studying this Paper, the students should have developed a clear understanding of

- ❖ Concepts of statistical population and sample, variables and attributes.
- ❖ Tabular and graphical representation of data based on variables.
- ❖ 'Conditions for the consistency' and criteria for the independence of data based on attributes.
- ❖ Measures of central tendency, Dispersion, Skewness and Kurtosis.
- ❖ Moments and their use in studying various characteristics of data.
- ❖ Different approaches to the theory of probability.
- ❖ Important theorems on probability and their use in solving problem
- ❖ Concept of correlation, various correlation coefficients- Pearson's correlation coefficient,

- ❖ Spearman's rank correlation coefficient, partial correlation coefficient and Multiple correlation coefficient. Concept of Principle of least squares for curve fitting and regression lines.

Principle of Management :

- ❖ To understand the concept & functions and importance of management and its application.
- ❖ To make the student understand principles, functions and different management theories.

Indian Company Act :

- ❖ To impart students with the knowledge of fundamentals of Company Law and provisions of the Companies Act of 2013.
- ❖ To apprise the students of new concepts involving in company law regime.
- ❖ To acquaint the students with the duties and responsibilities of Key Managerial Personnel.

Banking and Insurance :

- ❖ To make the students aware of Indian banking system.
- ❖ To enables students to understand the reforms and other developments in the Indian Banking.
- ❖ To impart knowledge about Insurance, types of insurance, IRDA, Life Insurance and General Insurance.

Course Outcome B.Com IIIrd Year

Income Tax Law and Practise :

- ❖ Students will be versed in the fundamental concepts of different aspects of tax.
- ❖ Students can understand Income Tax system properly, and can get the knowledge of Various Heads of Income and different tax provisions.
- ❖ To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection Authorities under the Income Tax Act, 1961.

Goods and Service Tax and Custom Duty :

- ❖ Students will be versed in the Fundamental concepts of GST and Custom Duty.
- ❖ Students can understand GST system properly, and can get the knowledge of types of GST, ITC Rules, Composition Scheme and other provisions.
- ❖ To give knowledge about Submission Various GST Return, Various exemptions under GST, Demand and Recovery under GST and Tax Collection Authorities under the GST.

Auditing :

- ❖ Students will be versed in the fundamental concepts of Auditing and different types of audits.
- ❖ Students can understand Internal check system, Vouching and can get the knowledge of Company audit and Investigation.
- ❖ To give knowledge about preparation of Audit report and Verification of Assets and Liabilities.

Management Accounting :

- ❖ The objective of the course is to equip the students with the ability to analysis interpret and use accounting information in managerial decision making.
- ❖ This course provides the students an understanding of the application of accounting techniques for management.

- ❖ To give knowledge about Ratio Analysis, Fund flow statement, Cash flow statement and Budgetary Control.

Principle of Marketing :

- ❖ Objective of this Course is to provide a sound understanding of the basic principles of Marketing and their applications in the business & industry.
- ❖ Students can understand Consumer Behaviour and Market Segmentation.
- ❖ To give knowledge about Product planning and development, Pricing and Sales Promotion.

International Marketing :

- ❖ Students will be versed in the fundamental concepts of International Marketing.
- ❖ To give knowledge about Product Planning, International Pricing, International Distributional Channels and Indian Import Export Policy.