

Sri Adichunchanagiri College of Arts and Commerce
Nagamangala, Mandya District-571432

DEPARTMENT OF POST GRADUATIONS IN COMMERCE

M.Com (Master of Commerce)

Program outcomes

- 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 practice, 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 , Security Market Operations and Business Environment, Research Methodology and Tax Planning.

Program Specific Outcomes

After the completion of the M.Com Course, a student is able

- For pursuing research in their chosen areas.
- For teaching in Schools and Colleges after qualifying requisite tests.
- For working as data analyst.
- Ton work as investment consultants after a brief internship in suitable Organizations absorbed in Banking and Insurance sector as executives.

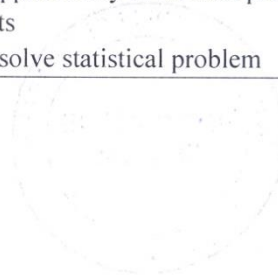
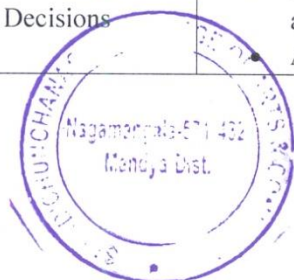
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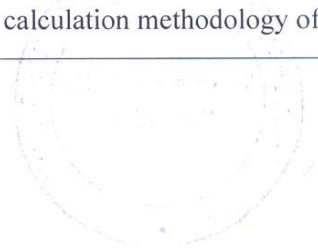
Course Outcomes

M.Com Semester-I

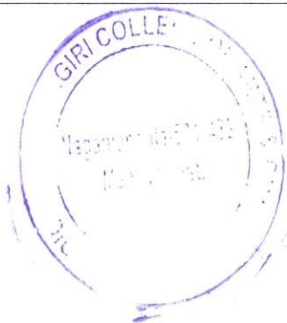
Sl. No.	Title of the Course	Course Outcomes
1	Accounting Theory	<ul style="list-style-type: none">• Knowledge about IFRS & IND-AS• Preparation & Presentation of Financial Statements• Analysis of financial reports• Knowledge about various regulations and policies in India• Knowledge about XBRL
2	Corporate Governance & Business Ethics	<ul style="list-style-type: none">• Understand the Concept of Corporate Governance• Understand Corporate Ethics Cultural influence• Knowledge about CSR
3	Financial Management	<ul style="list-style-type: none">• Skill to manage financial resources of a Company• Knowledge about the various sources of finance available to business men these days• Ability to select an investment proposal by analysing the compounded and discounted value of money invested
4	Marketing Management	<ul style="list-style-type: none">• Familiarization with Marketing Concepts & Philosophies• Ability to understand the changing Marketing Environment• Knowledge of different consumer & business buying behaviour• Familiarization with product related decisions
5	Business Policy & Environment	<ul style="list-style-type: none">• Skill to identify and differentiate various Micro & Macro factors affecting functioning of business• Ability to analyse Indian Economy in light of changing government regulatory policies• Understanding of the target and priorities of five years plans• Ability to file complaints against unfair trade practice under Consumer Protection Act
6	Statistics for Business Decisions	<ul style="list-style-type: none">• Development of logical reasoning ability in students• Knowledge about the applicability of various parametric and non-parametric tests• Ability to use SPSS to solve statistical problem



		<ul style="list-style-type: none"> Ability to make decisions under uncertain business situations
7	Advanced Auditing	<ul style="list-style-type: none"> Understand ideology of auditing and its practice Importance of auditing knowledge about Auditing Standards
M.Com Semester-II		
1	Capital Market Instrument	<ul style="list-style-type: none"> Familiarization with Capital Market & Depository System prevalent in Capital Market Clarity about the current status of Stock Exchange in India Understanding about the Trading, Clearing and Settlement procedure followed at Stock exchange Clarity about the calculation methodology of Indices
2	Human Resource Management	<ul style="list-style-type: none"> Capability to understand employee recruitment & selection process Understanding of different types of remuneration plans & their significances Capability to evaluate different training programs & understanding of their limitations Knowledge regarding the developing role of human resource management in the globalized world
3	Organizational Behaviour	<ul style="list-style-type: none"> Knowledge about Organization & Structure Individual behavioural theories Motivational theories Group & team work
4	Computer Application in Commerce	<ul style="list-style-type: none"> Knowledge about ERP/Tally Basics about SPSS Knowledge about mathematical software to solve problems
5	Strategic Management	<ul style="list-style-type: none"> Familiarization with Strategic Management process Understanding about the techniques to scan an environment & the role of environment scanning in hurdle less strategic management of an Organization Understanding about the equal importance of strategy formulation & strategy implementation Clarity about the strategies followed by different companies in the corporate world
6	Stock Market & Investment Decisions	<ul style="list-style-type: none"> Familiarization with Capital Market & Depository System prevalent in Capital Market Clarity about the current status of Stock Exchange in India Understanding about the Trading, Clearing and Settlement procedure followed at Stock exchange Clarity about the calculation methodology of Indices



		<ul style="list-style-type: none"> • Skill to write a paper
2	International Business	<ul style="list-style-type: none"> • Knowledge about policy & practice skills related to International Business • Student will be able to understand the intricacies of running business across the political territories • Insight in to the policy environment in India regarding the International Business
3	Management of Social Enterprises	<ul style="list-style-type: none"> • Students familiar with the emerging form businesses often referred to as Social Enterprise or Social Business • Invoking the academic interest on social enterprises & of motivating youth to embrace social entrepreneurship as a professional choice
4	Portfolio Management	<ul style="list-style-type: none"> • Familiarization with the designing & construction of Portfolio • Knowledge about techniques of doing investment analysis • Ability to identify & study the trends of stock markets • Ability to take investment decisions taking into consideration various determinants influencing investment decisions
5	Entrepreneurship Development	<ul style="list-style-type: none"> • Overview of entrepreneurship with a view to enhance entrepreneurial talent • Entrepreneurial skills & competencies to provide the student with necessary inputs for creation of new ventures • Explore new vistas of entrepreneurship in 21st century environment to generate innovative business ideas
6	Business Taxation: Indirect Tax Law & Practice	<ul style="list-style-type: none"> • Importance of indirect taxes(GST) in the Indian & global economy & its contribution for the economic developments • Principles of taxations, objectives of taxes & its impact, shifting & incidence process of indirect taxes in market oriented economy • Tax consultant in preparing the tax planning, tax management, payment of tax & filling of tax returns





M.Com Semester-IV

1	International Accounting	<ul style="list-style-type: none"> • Knowledge of concepts, evolution & relevance of International Accounting • Understanding of varying patterns & practices of financial reporting across the nations • Development of an insight to read between the lines while studying a financial statement of an MNC • Understanding the procedures related to foreign currency translation, International Taxations & Consolidation of Financial Statements in the context of MNC's
2	Operations Research	<ul style="list-style-type: none"> • Knowledge about Various methods to solve problems • Application of various methods in decision taking
3	Foreign Exchange Management	<ul style="list-style-type: none"> • Understand the nature & functioning of foreign exchange markets, determination of exchange rates & their forecasting in Indian context • The course enables the students to learn the basic skills required to be part a foreign exchange division of any financial institution or state department
4	International Financial Management	<ul style="list-style-type: none"> • Knowledge about IMF, World bank, European Monetary System & their role in International Financial Management • Clarity about the role of central bank in International Financial Management • Ability to use various scanning techniques to scan the environment of the host country • Understanding of the manner of management of exposures involved in International Transactions
5	Project Work	<ul style="list-style-type: none"> • Students are able to know about how to take up a project & do the research work
6	Business Taxation: Corporate Tax & Planning	<ul style="list-style-type: none"> • Ability to identify the difference between Tax Evasion, Tax Planning & Tax Avoidance • Understanding of various deductions, rebates & reliefs to reduce the taxable income & tax liability