

PROGRAM OUTCOMES OF BACHELOR OF COMMERCE (B.COM)

PO 1- Disciplinary knowledge: The program will help students to develop in-depth knowledge of the areas like accounting, finance, marketing, human resource management, taxation, economics and business laws. This systematic and intensive knowledge will help them establish & manage business ventures.

PO 2- Communication Skills: It will help the learners to have sufficient knowledge of communication skills required in day to day business affairs and sharpen the ability of writing various business letters, reports, and notes.

PO 3- Critical thinking: It will enable to develop skills and attitudes needed for critical thinking which will help them in comprehensive problem solving approach. It will build the basic ability to think critically, evaluate dispassionately and solve complex problems creatively.

PO 4- Problem solving: Basics of accounting will enable students to check & evaluate financial statements to gauge the health of organizations. Managerial skills will help them to tackle various managerial centric problems like; to plan, to organize, decision making, ideas formulating, controlling.

PO 5- Analytical reasoning: It will help students to develop reasoning based analytical ability which is often required in actual business life.

PO 6- Research-related skills: It will encourage students to gain proper research skills required in economics, business and management field so that they will be able to identify research problems, use statistical tools for data analysis, test hypothesis & evaluate the results.

PO 7- Cooperation/Team work: It will help to learn managerial and entrepreneurial skills to coordinate & work in harmony with different teams and to manage the affairs of business effectively. These attitudes will be developed through application of concept based practices, participative classroom discussion, problem solving task, case studies etc.

PO 8- Scientific reasoning: It will inculcate the ability to analyze situations, evaluate ideas and apply scientific approach in accomplishment of organizational objectives. It will also help to formulate logical reasoning and persuasive arguments.

PO 9- Reflective thinking: It will strengthen the ability to understand the influence of local, regional, national and global factors on organization & its business. It will enable to analyze the situation objectively and provide effective judgments.

PO 10- Information/digital literacy: It will strengthen the ability to utilize digital sources for broadening knowledge base of the learners. It will acquaint the learners with latest accounting software, IT Act, e-filing of Income tax return & Management Information Systems

PO 11- Self-directed learning: It will enable the students to postulate questions, elicit responses from various sources and finding out the most suitable solutions to relevant problems. This will

encourage them towards self directed learning, experimentation and intrinsically motivated research work.

PO 12-Moral and ethical awareness/reasoning: It will inculcate moral and ethical values in the learners & help them not only to be successful business persons, entrepreneurs and professionals but also to be persons having responsible approach towards environment, nation and society and to go in for Corporate Social Responsibilities.

PO 13-Leadership readiness/qualities: It will help them in formulating organizational goals & objectives and to see that it has been properly executed through proper directing, motivating, coordinating & controlling

PO 14- Lifelong learning: It will motivate them to enroll themselves on online learning platforms like Swayam, Udemy & Coursera to upgrade their knowledge regarding latest tools & techniques used in business world. It will encourage them to avail skill development opportunities provided by government like Startup India & register in training programmes of NSDC (**National Skill Development Corporation**), CREDA (Chhattisgarh State Renewable Energy Development Agency), MMKVY (Mukhyamantri Kaushal Vikas Yojana) and other public & private organizations.

PROGRAM SPECIFIC OUTCOMES (PSO'S) B.COM

By the end of this course, the students will be able to:

PSO 1- Understand the basic concepts of accountancy, principles of accountancy and accounting cycle to maintain accounts of trading and non-trading organizations

PSO 2- Inculcate different skills for analysis & interpretation of financial data to understand financial health of an organization and ensure that resources are being used to achieve the organization's objective

PSO 3- Get acquainted with the procedure of preparation of income statements, retained earnings, balance sheets and statement of cash flows which are useful for external users and more useful to managers for managerial decision making

PSO4- Develop knowledge about cost ascertainment, cost analysis, fixation of selling price and cost control

PSO 5- Obtain the knowledge of various provisions of Income Tax Act and their applications in computation of taxable income of an individual under different heads of income

PSO 6- Get the working knowledge of generally accepted auditing procedures, technique and skills

PSO 7- Get acquainted with Custom Act, C. G State Excise Act and Goods and Service Tax

PSO 8- Create awareness amongst students about self employment / running own business

PSO 9- Improve their computer literacy, their basic understanding of operative systems and a working knowledge of software commonly used in academic and professional environment

COURSE OUTCOMES B COM PART 1

FINANCIAL ACCOUNTING

CO 1- Understand the concepts of financial accounts

CO 2- Exposure to the nature and advantage of accounting, accounting concepts and conventions

CO 3- Knowledge about accounting standards in India

Co 4- Knowledge about the accounting procedure of partnership firm, final account, double entry system, hire purchase, depreciation

BUSINESS COMMUNICATION

CO 1- Basic forms, theories and models of communications

CO 2- Corporate communications and barriers to communications

CO 3 – Spoken and written communications

CO 4- Report writing and oral presentation

CO 5 - Non verbal communication, interviewing skills and modern forms of communications

BUSINESS MATHEMATICS

CO 1- Simultaneous equations and linear programming

CO 2- Matrices and determinants

CO 3- Simple interest, compound interest and annuities

CO 4- Ratio, proportion, average and percentage

CO 5- Commission, brokerage, discount and profit and loss

BUSINESS REGULATORY FRAMEWORK

CO 1 – Law of Contract

CO 2- Sale of Goods Act

CO 3 – Negotiable Instrument Act

CO 4 – Consumer Protection Act

CO 5- Creating legal awareness among the students to get acquainted with the latest laws

BUSINESS ENVIRONMENT

CO 1- Understanding basic concepts of business environment

CO 2- Problems related to poverty, unemployment, regional imbalance and inflation

CO 3- Measuring Implementation and impact of liberalization, privatization and globalization on economy

CO 4 – Evaluating the performance of planning commission and knowledge about planning in India.

CO 5- Understanding international business environment

BUSINESS ECONOMICS

CO 1- Understanding the basic concepts and theories of micro economics

CO 2- Law of demand and elasticity of demand

CO 3- Factors of production

CO 4 –Law of markets, consumption function and investment functions

CO 5- Theories of distribution related to wage, rent and interest

COURSE OUTCOMES B COM PART 2

CORPORATE ACCOUNTING

CO 1- Issue, reissue and forfeiture of shares

CO 2- Final accounts and liquidation of company

CO 3- Valuation of goodwill and shares

CO 4- Accounting For amalgamation and internal reconstructions

CO 5- Consolidated balance sheet of holding companies

COMPANY LAW

CO 1- Nature, scope and incorporation of companies

CO 2- Memorandum of association, article of association and prospectus

CO 3- Capital management and directors

CO 4- Company meetings- proxy, quorum, resolutions

CO 5-Majority & minority power of shareholders and winding up of company

COST ACCOUNTING

CO 1- Classification, natures, scope and methods of costing systems

CO 2- Labour costing and determination of overhead rates

CO 3- Job, batch and contract costing

CO 4- Operating costing and process costing

CO 5- Reconciliation of cost and financial accounts and break even point

PRINCIPLES OF BUSINESS MANAGEMENT

CO 1- Concepts and thought of management

CO 2- Nature and importance of planning

CO 3- Organization & its structure, authority and decentralization

CO 4- Motivation and leadership

CO 5- Techniques of managerial controls

CO 6- Evaluation of the economic growth and development of organization

BUSINESS STATISTICS

CO 1-Introduction of statistics and analysis of frequency distribution and central tendency

CO 2- Measures of dispersion and skewness

CO 3- Linear regression and correlation

CO 4- Index number and analysis of time series

CO 5- Concepts of forecasting and theory of probability

FUNDAMENTALS OF ENTREPRENEURSHIP

CO 1-Introduction of entrepreneurship, theories and role of entrepreneur

CO 2- Promotion of venture

CO 3- Entrepreneurial behavior and innovation

CO 4- Entrepreneurial development programs and its evaluation

CO 5- Role of entrepreneur in economic growth

COURSE OUTCOMES B COM PART 3

INCOME TAX

CO 1- Basic concepts of income tax

CO 2- Income from salaries head and house property

CO 3- Profit and gains from business and profession, capital gains and other sources

CO 4- Computation of tax liability and total income of individual

CO 5- Knowledge about tax management, advance payments of tax and tax planning for individual.

AUDITING

CO 1- Concept, objectives and advantages of auditing

CO 2- Internal check, internal check and verification of assets & liabilities

CO 3- Qualifications, duties, powers and resignation of company auditor

CO 4- Investigation and audit of non -profit organization

CO 5- Nature & significance of cost audit, tax audit and management audit

INDIRECT TAXES WITH GST

CO 1- Introduction of custom duty

CO 2- Detail study of central excise during calculation of tax

CO 3- Introduction of goods and service tax and benefits of implementing GST

CO 4- Registration procedure under GST and E-way billing

CO 5- Assessment and returns regarding input tax credit and furnishing detail of outward supplies and inward supplies

MANAGEMENT ACCOUNTING

CO 1-Meaning, nature, scope and functions of management accounting

CO 2- Fund flow statement and cash flow statement

CO 3- Marginal and differential costing as a tool for decision making, break even analysis

CO 4 - Meaning of budget and budgetary control, its merits and demerits

CO 5- Meaning and definition of standard costing, to know about its application

FINANCIAL MANAGEMENT

CO 1- Financial management related to investment, financing, dividend decisions, financial planning.

CO 2- Nature of investment decisions investment evaluation

CO 3- Significance of cost of capital, calculation of cost of debt and preference shares

CO 4- Theories and determinants of capital structure and various forms of dividend policies

CO 5- Nature, significance, factors determining working capital

FINANCIAL MARKET OPERATIONS

CO 1- Introduction of recent trends in money market, discount houses, call money markets

CO 2- Functions and role of stock exchanges, capital markets including new issue market and secondary markets

CO 3- Main provisions related to securities contract and regulation act

CO 4- Functionaries on stock exchange including broker, sub broker, market makers

CO 5- Functions and roles of merchant banking, guidelines of SEBI, concepts, functions and scope of credit rating

PROGRAM OUTCOMES OF MASTER OF COMMERCE (M.COM)

PO 1- **Disciplinary knowledge:** The program will help students to develop in-depth knowledge of the areas like taxation, cost accounting, management accounting, business laws, organizational behaviour and marketing management. This systematic and intensive knowledge will help them to ensure survival, growth & profitability of business firms.

PO 2- **Communication Skills:** It will help the learners to have sufficient knowledge of communication skills required in dealing with internal & external stakeholders of an business organization.

PO 3- **Critical thinking:** They will be exposed to the pedagogy that helps them understand real life situations through class room training and case-studies. They will be able to think from diverse perspectives and suggest solutions according to their own sensibilities.

PO 4- **Problem solving:** Basics of accounting & taxation will enable them to take decisions regarding production, budgeting & sales of products & services of their future organizations. Managerial skills developed through the program will enable them to forge partnerships on domestic & international level thereby expanding the scope of their business ventures.

PO 5- **Analytical reasoning:** It will help them to analyze the internal & external factors of business environment that are affecting the firms' performance & make necessary modifications in their plans, policies & strategies.

PO 6- **Research-related skills:** It will enable the budding entrepreneurs to go in for the market study, analyze consumer behavior & conduct marketing research so as to use the insights gained from market trends & projections for increasing the efficiency of production & distribution.

PO 7- **Cooperation/Team work:** It will help to incorporate the various techniques of group dynamics to enhance the coordination & cooperation among different departments of an organization. It will also ensure voluntary acceptance of introduction of new techniques & procedures.

PO 8- **Scientific reasoning:** It will inculcate the ability to analyze situations, formulate ideas and apply scientific approach in tackling business challenges. It will enable them to investigate, evaluate & experiment with the relevant data available using data mining techniques.

PO 9- **Reflective thinking:** It will enable to move sequentially in order to solve a problem effectively. It will also help to logically deduce a problem, develop alternative solutions, carefully weigh the effectiveness of each & select the best one.

PO 10- **Information/digital literacy:** It will strengthen the ability to utilize digital sources for data storage, retrieval & analysis. It will acquaint the learners with latest accounting software, IT Act, e-filing of Income tax return & Management Information Systems

PO 11- Self-directed learning: It will encourage them to take responsibility for their knowledge up gradation rather than being dependent on others for their personal & professional development. They will diagnose their learning needs, formulate learning goals, identify the resources needed for learning, choose & implement appropriate learning strategies and self evaluate the learning outcomes.

PO 12-Moral and ethical awareness/reasoning: It will make them aware of the ethical implications of their business actions. They will be able to know about the transparency & accountability regarding employee well-being, public safety, legal compliance, fair business practices, working conditions, wage policy & environmental impact of their activities.

PO 13-Leadership readiness/qualities: It will enable them to adopt a pro active approach towards change, develop a persistent attitude in actions, develop a sense of responsibility, build confidence, increase networking abilities, sharpen problem solving skills and inspire the people in & around the organization.

PO 14- Lifelong learning: It will motivate them to enroll themselves on online learning platforms like Swayam, Udemy & Coursera to upgrade their knowledge regarding latest tools & techniques used in business world. It will encourage them to avail skill development opportunities provided by government like Startup India & register in training programmes of NSDC (**National Skill Development Corporation**), CREDA (Chhattisgarh State Renewable Energy Development Agency), MMKVY (Mukhyamantri Kaushal Vikas Yojana)and other public & private organizations.

PROGRAM SPECIFIC OUTCOMES (PSO'S) M.COM

By the end of the program, the student will be able to:

PSO 1- Adopt critical thinking and problem solving skills so as to facilitate rational decision making under dynamic situations.

PSO 2- Work in groups with enhanced communication and inter-personal skills

PSO 3- Study the socio- economic policies of the Government and their impact on Indian Economy.

PSO 4- Develop the skills required to apply research methods in real life scenario

PSO 5 - Bridge the gap between theory and practice by becoming aware of the procedure of maintaining electronic accounting records and procedure of filing e-returns of tax.

PSO 6- Get acquainted with the prevalent laws and acts in India like Consumer Protection Act, Competition Act etc.

PSO 7- Understand ethical issues in business and good governance practices in organizations

PSO 8- Develop professional and leadership effectiveness among the students so as to encourage entrepreneurial ventures

PSO 9- Enhance the horizon of knowledge in various fields of commerce like advertising & sales promotion, marketing, insurance and banking theory law and practices

COURSE OUTCOMES M.COM 1st Semester

MANAGERIALECONOMICS

CO 1-Nature and Scope of Managerial, Economics: Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.

CO 2-Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle. Equi-marginal principle.

CO 3-Demand Analysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand-its meaning and importance, Price elasticity; income elasticity and cross elasticity; Using elasticity in managerial decisions.

CO 4-Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting tech. technique.

CO 5-Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale; Estimation of production function.

ADVANCED ACCOUNTING

CO 1-Accounting for issue, Forfeited and redemption of shares and debentures

CO 2-Final accounts and financial statements of companies

CO 3-Accounting issues relative to amalgamation and reconstruction of companies.

CO 4-Accounting for holding and subsidiary companies

CO 5-Accounts relating to Liquidation of companies

INCOME TAX LAW AND ACCOUNTS

CO 1-Law relating to Income tax: Brief study of the main provisions of the Indian Income Tax Act. Income exempted from tax, Residence and Tax liability.

CO 2-Calculation of taxable income under the head : Salary and House property.

CO 3-Depreciation and Development allowance, Calculation of taxable Income under the head: Business and Profession, capital gains, income from other sources.

CO 4-Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an individual, and Hindu undivided Families.

CO 5-Appeals & Revisions Reference of High Court and Supreme court, offences & penalties,
Income tax authorities.

STATISTIC ALANALYSIS

CO 1-Statistics - Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations., Classification & Tabulation,

CO 2-Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources' of Secondary data.

CO 3-Dispersion, Co-efficient of variance and skewness, correlation Karl- Parsons and spearman's ranking method and Regression analysis, Two variables case.

CO 4-Probability Theory: Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.

CO 5-Probability Distributions-Binomial, Poisson and Distributions, Their characteristics and applications

CORPORATELEGALFRAMEWORK

CO 1-The Companies Act, 1956 (Relevant Provisions): Definition, types of companies Memorandum of association; Articles of association; Prospectus; Share capital and membership.

CO 2-Meeting under solutions-Company management; Managerial remuneration; Winding up and dissolution of companies

CO 3-The Negotiable Instruments Act, 1881-Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; payment in due course;

CO 4-Endorsement and crossing of cheque; Presentation of negotiable instruments.

CO 5-Legal Environment for Security Markets: SEBI Act. 1992- Organization and Objectives of SEBI

COURSE OUTCOMES M.Com. IInd Semester

BUSINESSECONOMICS

CO 1-Cost Theory and Estimation, economic value analysis, Short and long run cost Functions-their nature, shape and interrelationship; Law of variable proportions;- Law of returns to scale.

CO 2-Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm equilibrium in short-run and long run under perfect competition, monopolistic competition, oligopoly and monopoly,

CO 3-Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination, International price discrimination and dumping; Transfer pricing.

CO 4-Business Cycles: Nature and phases of la business. Cycle, Theories of business cycles-psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories

CO 5-Inflation: Definition, Characteristics and types; Inflation interms of dem and pull and cost – push factors; Effects of inflation.

SPECIALISEDACCOUNTING

CO 1-Accounts of General Insurance Companies

CO 2-Accounts of Banking Companies

CO 3-Accounts of Public Utility concerns: Double Accounts System.

CO 4-Royalty accounts.

CO 5-Investment accounts.

TAX PLANNING AND MANAGEMENT

CO 1-Calculation of taxable Income and tax of Firm and Companies

CO 2-Return of Income, Provisional Regular, Expert and emergency assessment, Re opening of assessment

CO 3-Concept of tax Planning ; Tax avoidance and tax evasions ; Tax planning with reference of location, nature and form of organization of new

CO 4-Tax planning to capital structure, decision dividend policy; Inter corporate dividends and bonus shares

CO 5-Preparation of income tax returns, Computation of Income tax, Tax deduction at source; Advance payment of tax.

ADVANCE STATISTICS

CO 1-Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory

CO 2-Statistical Estimations And Testory: Point and intervals timation of population Mean, proportion and variance Statistical Testing-Hypothesis and Errors, Sample size-Large and Small Sampling test Z tests, T Tests & F Tests.

CO 3-Association of Attributes: Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and (you Iemethod) Expected frequency's &Issusery Association.

CO 4-Statistical Quality Control: Causes of Variations in quality characteristics, Quality Control Charts-purpose and logic, Process under control and out of control, warning limits, control charts for attributes – fraction defectives and number of defects, Acceptance sampling

CO 5- Interpolation and Extrapolation – Prabolic Bionomial, Newton and long rages method

BUSINESS LAWS

CO 1-SEBI Act-1992: Organization and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI.

CO 2-MRTP Act 1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices-Meaning, Unfair trade practice, MRTP commission of fences and Penalties.

CO 3-Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission.

CO 4-FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.

CO 5-W.T.O.: Brief History of WTO, Objectives and Functions, Organization, W.T.O. and India, Regional groupings, antidumping duties and other NTBs, Doha declaration Dispute settlement system, TRIP, TRIMS and GATS.

COURSE OUTCOMES M. Com. IIIrd Semester

MANAGEMENT CONCEPT

CO 1-Schools of Management Thought - Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.

CO 2-Managerial Functions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization;

CO 3-Staffing; Directing; Coordinating; Control - nature, process, and techniques

CO 4-Motivation - Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

CO 5-Group Dynamics and Team Development : Group dynamics - Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.

ORGANIZATIONAL BEHAVIOUR

CO 1-Organizational Behavior: concept and significance; Relationship between management and organizational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

CO 2-Leadership: Concept; Leadership styles; Theories - trait theory, behavioral theory, Fielder's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

CO 3-Organizational Conflict: Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.

CO 4-Interpersonal and Organizational Communication: Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in communication.

CO 5-Organizational Development: Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

ADVANCED COST ACCOUNTING

CO 1-Introduction – Cost Analysis, concepts and classification, Materials control– Techniques of Materials control.

CO 2-Labour cost – Computation and control, Overheads – Accounting and Control.

CO 3-Job, Batch, Contract Costing and operating costing

CO 4-Process Costing, Joint products & By – products costing. Uniform costing and Estimate costing

CO 5-Budgetary control – Importance of budgets in accounting, Nature of budgetary control, Organization for budgetary control preparation zero base budgeting, performance budgeting. Cash Budget, Production and sales Budget.

MANAGEMENT ACCOUNTING

CO 1-Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountant's position, role and responsibilities.

CO 2-Accounting Plan and Responsibility Centers: Meaning and significance of responsibility accounting; Responsibility centers-cost centre, profit centre and investment centre, Problems in transfer pricing, Objectives and determinates of responsibility centers.

CO 3-Budgeting: Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc, Fixed and flexible budget

CO 4-Standard Costing and Variance Analysis:, Standard costing as a control technique; Setting of standards and their revision; Variance analysis – meaning and importance; Kinds of variances and their uses material, labour and over head variances; Disposal: of variances; Relevance of variance analysis to budgeting and standard costing.

CO 5-Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Marginal costing versus direct, costing;

ACCOUNTING FOR MANAGERIAL DECISIONS

CO 1-Break-even-analysis; Assumptions and practical applications of break- even-analysis; cost volume profit analysis, Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.

CO 2-Analyzing financial Statements: Method, objects and ratio analysis.

CO 3-Cash flow analysis and Fund flow analysis.

CO 4-Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and lifecycle costing

CO 5-Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of, reports,” modes of reporting; reporting at different levels of management

COURSE OUTCOMES M. Com. 4th Semester

MARKETING GROUP-A

PRINCIPLE OF MARKETING

CO 1-Introduction – Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview

CO 2-Market Analysis and Selection – Marketing environment – macro and micro components and their impact of marketing decisions; Market segmentation and positioning; Buyer behavior; Consumer versus organizational buyers; Consumer decision – making process.

CO 3-Product Decisions – Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling ; Product lifecycle – strategic implications ; New product development and consumer adoption process.

CO 4-Pricing Decisions – Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

CO 5-Distribution Channels and Physical Distribution Decisions – Nature, functions, and types of distribution channels; Distribution channel intermediaries, Channel management decisions; Retailing and wholesaling, Physical Distribution Management

ADVERTISING & SALES MANAGEMENT

CO 1-Introduction: Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process Legal, ethical and social aspect of advertising

CO 2-Pre-launch Advertising Decision: Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy

CO 3-Promotional Management: Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.

CO 4-Personal Selling: Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling

CO 5-Sales Management: Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment: - Selection, Training, Compensation and Evaluation.

MARKETING RESEARCH

CO 1-Marketing Research: An Introduction; Marketing Decisions; Marketing Research and Information System.

CO 2-Marketing Research Methodology, Research Design

CO 3-Organization of Marketing Research Specialized areas of application of marketing research

CO 4-Specialized Techniques of Marketing Research, Motivation Research

CO 5-Advertising Research: Planning and Procedure, New Product Research.

INTERNATIONAL MARKETING

CO 1-International Marketing; Meaning; Scope, benefits and difficulties of International Marketing; International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment; Identifying and selecting foreign market

CO 2-Foreign market entry mode: Product designing, standardization Vs. Adaptation; Branding, Packaging and Labeling.

CO 3-Quality issues and after sales service; International pricing; International price quotation; payment terms and methods of payment

CO 4-Promotion of products and services abroad: International channels of distribution; Selection and appointment of foreign sales agents. Logistic decision

CO 5-Export policy and practices in India, Trends in India's foreign trade, steps in starting export business; Export finance, documentation and procedure.

COURSE OUTCOMES M. Com. 4th Semester

MANAGEMENT GROUP-B

FINANCIAL MANAGEMENT

CO 1- Meaning, nature and scope of finance; Finance functions - investment, financing and dividend decisions. Capital Budgeting: Nature of investment decisions; Investment evaluation criteria - NPV, IRR, profitability index, payback period, ARR; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.

CO 2- Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.

CO 3- Operating and Financial Leverage: Measurement of leverages; Effects of operating and financial leverage on profit; Analyzing alternate financial plans; Combined financial and

operating leverage. Capital structure Theories: Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice.

CO 4- Dividend Policies: Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behavior.

CO 5-Management of Working Capital: Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management. Management of cash, and inventory.

PERSONNEL MANAGEMENT

CO 1- Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with behavioral sciences.

CO 2- Personnel policies, programmes & procedures. Personnel Department; Personnel Functions Position of personnel Department & Organization of Personnel Management.

CO 3- Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover.

CO 4- Performance Appraisal and Merit Rating, Discipline. Job evaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.

CO 5- Employees Fringe Benefits & Services - Safety, Health & Security programme and welfare. Motivation and Moral.

PRODUCTION MANAGEMENT

CO 1- Fundamentals of production management, Nature, Scope, Functions; Problems, Production and Productivity organizing for production. Types of manufacturing systems.

CO 2- Production planning, Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Quantitative forecasting Methods, long range forecasts, project planning method (P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning, Assembly charts, process charts make or buy analysis.

CO 3- Process design, Factors affecting design Relation with types of manufacturing plant location and layout: Factors affecting location. Types of plant layout, evaluation of alternative layout.

CO 4- Work measurement and work standards Uses of work measurement data, procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement: Synthetic timing, Predetermined motion time system, analytical estimating. Methods analysis: Areas of application, Approaches to methods design, Tools for methods analysis, works simplification program

CO 5- Production Control – Control functions: Routing Loading, Scheduling, Despatching, Follow up. Quality control & inspection: place of quality control in modern enterprise, organisation of quality control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices

STRATEGIC MANAGEMENT

CO 1- Concept of Strategy: Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies.

Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.

CO 2- Strategy Formulation and Choice of Alternatives: Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice-industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation focus, value chain analysis, benchmarking, service blue printing.

CO 3- Functional Strategies: Marketing, production/ operations and R& D plans and policies. Functional Strategies: Personnel and financial plans and policies.

CO 4- Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.

Strategy and Structure: Structural considerations, structures for strategies; Organisational design and change.

CO 5- Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control. Global Issues in Strategic Management.