

MASTER OF COMMERCE

Program Outcomes

Towards the end of the program, the students will be able to:

- PO1. Understand and apply advanced commerce knowledge and skills.
- PO2. Understand the economics management and ethics of business
- PO3. Get motivated to involve in entrepreneurial activities.
- PO4. Exercise critical thinking and reasoning in problem solving activities.
- PO5. Get ready for employment.
- PO6. Develop self-confidence and attitude for lifelong learning

M. COM: SEMESTER-I- Cost and Management Accounting

Course Objectives:

1. To enhance the abilities of learners to understand the concept of marginal costing and BEP analysis.
2. To enhance the abilities of learners to understand and calculate standard costing/variance analysis.
3. To enable the learners to understand and prepare Operating Cost Statement.
4. To enable the learners to understand budgetary control and prepare various budgets.

Course outcomes: On successful completion of this course:

1. The learner will be able to acquire the basic knowledge on BEP analysis and use of it in decision related to business.
 2. The learner will be able to understand the techniques of calculating various Variance Analysis.
 3. The learner will be able to analyse the various calculations related to operating cost statement and prepare operating cost statement.
 4. The learner will be able to understand and prepare various budgets.
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M. COM: SEMESTER-II- Corporate Finance

Course Objectives:

1. To enhance the abilities of learners to understand the concept of time value of money.
2. To enhance the abilities of learners to understand and calculate weighted average cost of capital.
3. To enable the learners to understand and prepare Capital structure.
4. To enable the learners to understand leverages and calculation of leverages.

Course outcomes: On successful completion of this course:

1. The learner will be able to acquire the basic knowledge on time value of money.
 2. The learner will be able to understand the weighted average cost of capital and calculating it.
 3. The learner will be able to analyse the various calculations related to capital structure and prepare capital structure.
 4. The learner will be able to understand operating and financial leverage and calculate various leverage
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M. COM: SEMESTER-III- Advanced Financial Accounting

Course Objectives:

1. To enhance the abilities of learners to understand the concept of banking company and preparation of banking company final account.
2. To enhance the abilities of learners to understand and prepare Insurance company final accounts.
3. To enable the learners to understand and prepare final accounts of foreign branch.
4. To enable the learners to understand co-operative societies and preparation of final accounts of co-operative societies.

Course outcomes: On successful completion of this course:

1. The learner will be able to acquire the basic knowledge on banking company and prepare final accounts of banking company.
 2. The learner will be able to understand the insurance company and prepare final accounts of insurance company.
 3. The learner will be able to analyse the various calculations related to foreign branch and prepare final accounts of foreign branch.
 4. The learner will be able to understand the co-operative societies and prepare final accounts of co-operative society.
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