

Department of Commerce

Govt. Hrangbana College

Aizawl: Mizoram

Master of Commerce(CBCS) **LEARNING OUTCOMES**

Program Specific Outcomes (PSO):

- PSO - 01** Learners will become able to understand issues in business.
- PSO – 02** Learners will be able to apply the knowledge gained during the course of the program Finance, Marketing, Human Recourse Management, and Entrepreneurship etc to identify, formulate and solve real life problems faced in industries and/or during research work.
- PSO – 03** Learners will become able to evaluate business problems in complex contexts using social, ethical, economic, regulatory and global perspectives
- PSO – 04** Learners will be able to understand the accounting practices used in services sector
- PSO – 05** Learners will become able to understand topics of wide relevance including banking, finance, tax, marketing and accounting etc.
- PSO - 06** Learners will become able to possess wide spectrum of managerial skills along with competency building qualities in specific areas of business studies.
- PSO - 07** Learners will become able to exercising Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics.
- PSO - 08** Learners will become able to excel in contemporary knowledge of business and developing inclination towards lifelong learning
- PSO - 09** Learners will become able to guide and channelize the transformation process of every management graduate by providing in-depth knowledge of business management and entrepreneurship embedded with ethics and a sense of social commitment and to make them to strive towards personal victory and value creation to society.
- PSO – 10** Learners will become able to ignite a passion for multidisciplinary approach for problem solving, critical analysis and decision making by giving due importance for lateral thinking so that management graduates see things from a perspective which are not just simple but effective.

Course Outcome (CO):

COM/1/FC/01 Business Communication: To equip the students effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

COM/1/FC/02 Computer Applications in Business: To provide an understanding of computers, computer operating system and application of relevant software in managerial decision making.

COM/1/CC/03 Business Environment: To acquaint the students with the Indian and global environment pertaining to business.

COM/1/CC/04 Organizational Behavior: To enable the students understand the dimensions of organizational behavior.

COM/1/CC/05 Financial Management and Control: To help students to understand the conceptual framework of financial management and its applications

COM/1/CC/06 Business Statistics and Applications: To provide an understanding of Statistics and application of relevant software in managerial decision making.

COM/1/CC/07 Participative Learning - I: To develop soft skills among the students

COM/2/OE/08A Management of NGOs: To acquaint the students with the issues concerning the NGO management.

COM/2/OE/08B Creativity and Innovation: To enable the students learn the skills of creativity and innovation, in problem solving.

COM/2/FC/09 Accounting Standards: To impart practical knowledge about Indian Accounting Standards and IFRS.

COM/2/FC/10 Business Research Methodology: To enable students to understand the methods of research.

COM/2/CC/11 Advanced Management Accounting: To acquaint students with the accounting concepts, tools and techniques for managerial decisions.

COM/2/CC/12 Human Resource Management: To enable the students to familiarize with the main aspects of Human Resource Management at the organizational level and apply the same in management of Human Resources.

COM/2/CC/13 Marketing Management: To develop an understanding of the concepts, strategies and issues involved in marketing.

COM/2/CC/14 Participative Learning – II: To develop soft skills among the students

COM/3/OE/15A Fundamentals of Personal Finance: To introduce the students with the basics of financial education and make them able to take rational financial decisions.

COM/3/OE/15B Women Entrepreneurship: To promote entrepreneurship among women by developing their entrepreneurial competencies

- COM/3/CC/16 Financial Services:** To acquaint the students with innovative financial services offered to meet the varied requirements of both the corporate and individual customers.
- COM/3/CC/17 Services Marketing:** This course intends to provide the student the importance of marketing in services, management of service business, challenges faced by the service organizations and strategy development with practical applications.
- COM/3/CC/18 Entrepreneurship:** This course gives the students an insight to the entrepreneurial behaviour and provides them basic knowledge about various aspects of entrepreneurship.
- COM/3/SC/19A: Security Analysis and Portfolio Management:** To help students understand various issues in security analysis & portfolio management.
- COM/3/SC/19B Business Plan Development:** To enable the students to craft a winning business plan for his/her venture.
- COM/3/SC/20A Accounting for Services:** To enable the students develop an understanding into accounting practices practiced by service sector organizations
- COM/3/SC/20B New Venture Creation:** To help students to understand the conceptual and legal framework in launching of micro, small and medium enterprises in the Indian context by case study method.
- COM/4/CC/21 Income Tax:** To enable the students to know the provisions of income tax act in India.
- COM/4/CC/22 Goods and Services Tax (GST):** To acquaint the students with an overview and framework of GST in India
- COM/4/CC/23 Project Work:** To develop self-guided learning and analytical skills among the students and to provide them opportunity to interact with the business world
- COM/4/SC/24A Personal Financial Planning:** To introduce the students to the process of financial planning for individuals and enable them to develop financial plan and take informed financial decisions.
- COM/4/SC/24B Management of MSME:** Provides the students, knowledge about various aspects of management of the enterprise
- COM/4/SC/25A Working Capital Management:** To enable the students to have in-depth knowledge of working capital management and its applicability.
- COM/4/SC/25B Entrepreneurship Policy and Support:** To impart practical knowledge about the public policy and institutional support provided to the entrepreneurs in India in post-liberalization period.

**Master of Commerce (M.Com.) Programme under the
Choice Based Credit System (CBCS) & Continuous Assessment Grading Pattern (CAGP)**

Course Structure

SEM	S. No	Course Code	Name of the Courses	Course Type	Contact Hours	Credit Distribution				Marks Scaled	Page No.	
						L	T	P	Total			
I SEMESTER	1	COM/1/FC/01	Business Communication	FC	2	2	0	0	2	100	03	
	2	COM/1/FC/02	Computer Applications in Business	FC	2	0	2	0	2	100	04	
	3	COM/1/CC/03	Business Environment	CC	4	3	1	0	4	100	05	
	4	COM/1/CC/04	Organisational Behaviour	CC	4	3	1	0	4	100	06	
	5	COM/1/CC/05	Financial Management and Control	CC	4	3	1	0	4	100	07	
	6	COM/1/CC/06	Business Statistics and Applications	CC	5	3	0	1	4	100	08	
	7	COM/1/CC/07	Participative Learning – I	CC	2	0	2	0	2	100	08	
	TOTAL of SEMESTER - I (CC=18; FC=04; SC=00; OE=00)					23	14	7	1	22	700	
II SEMESTER	8	COM/2/OE/08A OR COM/2/OE/08B	Management of NGOs OR Creativity & Innovation	OE	2	2	0	0	2	100	09 10	
	9	COM/2/FC/09	Accounting Standards	FC	2	2	0	0	2	100	11	
	10	COM/2/FC/10	Business Research Methodology	FC	2	2	0	0	2	100	12	
	11	COM/2/CC/11	Advanced Management Accounting	CC	5	4	1	0	5	100	13	
	12	COM/2/CC/12	Human Resource Management	CC	5	4	1	0	5	100	14	
	13	COM/2/CC/13	Marketing Management	CC	4	3	1	0	4	100	15	
	14	COM/2/CC/14	Participative Learning – II	CC	2	0	2	0	2	100	15	
	TOTAL of SEMESTER - II (CC=16; FC=04; SC=00; OE=02)					22	17	5	0	22	700	
III SEMESTER	15	COM/3/OE/15A OR COM/3/OE/15B	Fundamentals of Personal Finance OR Women Entrepreneurship	OE	2	2	0	0	2	100	16 17	
	16	COM/3/CC/16	Financial Services	CC	4	3	1	0	4	100	18	
	17	COM/3/CC/17	Services Marketing	CC	4	3	1	0	4	100	19	
	18	COM/3/CC/18	Entrepreneurship	CC	4	3	1	0	4	100	20	
	19	COM/3/SC/19A OR COM/3/SC/19B	Portfolio Management OR Business Plan Development	SC	4	3	1	0	4	100	21 22	
	20	COM/3/SC/20A OR COM/3/SC/20B	Accounting for Services OR New Venture Creation	SC	4	3	1	0	4	100	23 24	
	TOTAL of SEMESTER - III (CC=12; FC=00; SC=08; OE=02)					22	17	6	0	22	600	
	IV SEMESTER	21	COM/4/CC/21	Income Tax	CC	4	3	1	0	4	100	25
22		COM/4/CC/22	Goods and Services Tax	CC	2	2	0	0	2	100	26	
23		COM/4/CC/23	Project Work	CC	16	0	0	8	8	100	26	
24		COM/4/SC/24A OR COM/4/SC/24B	Personal Financial Planning OR Management of MSMEs	SC	4	3	1	0	4	100	27 28	
25		COM/4/SC/25A OR COM/4/SC/25B	Working Capital Management OR Entrepreneurship Policy & Support	SC	4	3	1	0	4	100	29 30	
TOTAL of SEMESTER – IV (CC=14; FC=00; SC=08; OE=00)					30	11	3	8	22	500		
ALL 4 SEMESTERS (CC=60; FC=8; SC=16; OE=04)					97	59	21	09	88	2500		

CC – Core Courses; FC-Foundation Course; SC – Specialisation Courses; OE – Open Elective Courses
L – Lecture; T – Tutorial; P – Practical

