



Sai College®

PROGRAMME & COURSE OUTCOMES
OF
MASTERS OF COMMERCE
(M.Com)

SAI COLLEGE, SECTOR – 06, BHILAI

VISION

The Department committed integrate facets commerce to educate and train innovative and competent human resource suitable industry, business and service sector to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

MISSION

- Dedicated to secure and deliver knowledge through teaching, research and extension
- To seek continuous improvement in the quality of education to remain globally competitive.

Department of COMMERCE

COURSE OBJECTIVES

The aim of this course is to develop Commerce professionals with specialised skills and applied competencies in theoretical and practical knowledge of Finance and Marketing that will cater the contemporary needs of industry and academia by providing student-centric learning ambience backed with critical thinking and problem solving capabilities. The main objective of this COURSE is to train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving

M.Com-Ist Semester

Paper	Name of Paper
Paper I	Managerial Economics
Paper II	Advanced Accounting
Paper III	Income Tax Law and Account
Paper IV	Statistical Analysis

Paper V

Corporate Legal Framework

Paper	Name of Paper	Course Outcomes
Paper I	Managerial Economics	CO-1. Develop an understanding of the applications of managerial economics. CO-2. Interpret regression analysis and discuss why it's employed in decision-making. CO-3. Discuss optimization and utility including consumer behavior. CO-4. Assess the relationships between short-run and long-run costs. CO-5. Analyze perfectly competitive markets including substitution.
Paper II	Advanced Accounting	CO-1. This paper aims to familiarize students regarding applied cost accounting methods. CO-2. Techniques in the process and contract accounting. CO-3. Help students to understand on operating costing and reconciliation of COST & FINANCIAL ACCOUNTING. CO-4. Students acquire decision making skills in advance accounting to the level where he or she can function effectively as a professional. CO-5. Learners are made aware about the types of accounting procedures.
Paper III	Income Tax Law and Account	CO-1. The students can understand Income Tax system properly. CO-2. Get the knowledge of different tax provisions. CO-3. To give knowledge about Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, CO-4. Tax Collection Authorities under the Income Tax Act, 1961. CO-5. Students get practical exposure in computing taxation of companies.
Paper IV	Statistical Analysis	CO-1. Appraise the need for data analysis and formulate the statistical problem and solve it.

		<p>CO-2. Students gets the opportunity to analyse the statistical data graphically using frequency distribution.</p> <p>CO-3. Interpret the results of statistical analysis for improved managerial decision making.</p> <p>CO-4. Apply analytical skills in both private and public business organizations in the country.</p> <p>CO-5. Students will summarize data visually & numerically & assess DATABASED model.</p>
Paper V	Corporate Legal Framework	<p>CO-1. Describe the basic rules and concepts of corporate law, such as separate legal personality, limited liability, and the duties of company directors</p> <p>CO-2. Evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies</p> <p>CO-3. Demonstrate competency with the use of statutory material and its integration with common law principles.</p> <p>CO-4. Difference between private & public sectors are made clear here.</p> <p>CO-5. Students get knowledge about STOCK EXCHANGE BOARD of INDIA i.e. SEBI.</p>

M.Com-2nd Semester

Paper	Name of Paper
Paper VI	Business Economics
Paper VII	Specialized Accounting
Paper VIII	Tax Planning and Management
Paper IX	Advanced Statistics
Paper X	Business Laws

Paper	Name of Paper	Course Outcomes
Paper VI	Business Economics	CO-1. Understand the role of business economics in decision making PSO . CO-2. Analyse the demand determinants and measuring price elasticity of demand . CO-3. Analyse the peculiarities of factors of production. CO-4. Evaluate the supply and cost analysis of Total, Average and marginal curves. CO-5. Learners understand monetary & fiscal policies of government.
Paper VII	Specialized Accounting	CO-1. Develop technical knowledge and competency in the field of accountancy. CO-2. Evaluate how to research complex accounting issues using professional resources. CO-3. Articulate applied concepts and principles to real world problems. CO-4. Assess the relevancy, accuracy, and

		<p>value of financial and nonfinancial information.</p> <p>CO-5. Appraise ethical issues and decision alternatives by incorporating professional codes</p>
Paper VIII	Tax Planning and Management	<p>CO-1. The student will be versed in the fundamental concepts of different aspects of income tax.</p> <p>CO-2. To up-date the students with recent developments in the tax planning.</p> <p>CO-3. Students get the specified knowledge about tax evasion & tax avoidance.</p> <p>CO-4. Assessment of Companies.</p> <p>CO-5. Students learn the distinction between taxable & non taxable incomes.</p>
Paper IX	Advanced Statistics	<p>CO-1. Explain the primary concepts of statistics, data collection, sampling and tabulation PSO.</p> <p>CO-2. Understand the concepts of measures of central tendency and solve problems .</p> <p>CO-3. Understand the various measures of dispersion and solve related problems .</p> <p>CO-4. Develop the ability to solve problems in correlation and regression analysis</p> <p>CO-5. Students also learn the use of binomial theorem to calculate the probability of success or failure in BERNOULLI TRIAL.</p>
Paper X	Business Laws	<p>CO-1. This subject facilitates students to understand legislation's.</p> <p>CO-2. Various provisions of contract Act in respect of business situations.</p> <p>CO-3. Students get knowledge about different kinds of NEGOTIABLE INSTRUMENTS like cheque, promissory note & bills of exchange.</p> <p>CO-4. CONSUMER PROTECTION ACT 1986 is deeply explained.</p> <p>CO-5. Intellectual Property Act, Competition Act, 2002 and Information Technology Act.</p>

M.Com-3rd Semester

Paper	Name of Paper
Paper I	Management Concept
Paper II	Organizational Behaviour
Paper III	Advance Cost Accounting
Paper IV	Management Accounting
Paper V	Accounting for managerial decision.

Paper	Name of Paper	Course Outcomes
Paper I	Management Concept	<p>CO-1. To provide knowledge about management process and evolution of management.</p> <p>CO-2. To impart knowledge about Knowledge Management Culture and Knowledge Management Tools.</p> <p>CO-3. Explanation of process of ORGANIZATION .</p> <p>CO-4. Students are made aware of how to direct, motivate & take correct decision regarding the firm & company.</p> <p>CO-5. TEAM WORK & GROUP DYNAMICS are elaborated in deep.</p>
Paper II	Organizational Behaviour	<p>CO-1. This paper aims to have knowledge to understand psychological behaviour.</p> <p>CO-2. Concepts of behaviour such as perceptions, emotions, motivation theory.</p> <p>CO-3. Students learn resolution of conflict.</p> <p>CO-4. Individual and group behaviour and emerging challenges in this regard.</p> <p>CO-5. Resistant to change organisational development.</p>
Paper III	Advance Cost Accounting	<p>CO-1. This paper helps students to conceptualize advanced areas in cost and management such as ration analysis,</p> <p>CO-2. Analysis of financial statement, cash flow statement and marginal costing.</p> <p>CO-3. To give introduction to</p>

		<p>students about Process Costing, help them to compute of Inter Process Profit and Equivalent Production</p> <p>CO-4. To acquaint students with Strategic Cost Management Techniques.</p> <p>CO-5. To develop sound knowledge of Responsibility Accounting and concept of Controllability and its application.</p>
Paper IV	Management Accounting	<p>CO-1. To develop an understanding of the conceptual framework of the Management Accounting.</p> <p>CO-2. To provide the knowledge in the Management Accounting Techniques in business decision making.</p> <p>CO-3. To introduce the students to the emerging changes in the modern business environment. To develop the analytical, technical and managerial skills of students in the various areas of Business Administration.</p> <p>CO-4. To empower to students with necessary skill to become effective future managers and leaders.</p> <p>CO-5. To develop Technical skills among the students for designing and developing effective Functional strategies for growth and sustainability of business.</p>
Paper V	Accounting for managerial decision.	<p>CO-1. Manipulate numerical expressions involving fractions, decimals, and percents.</p> <p>CO-2. Apply accounting skills to solve any variable problems.</p> <p>CO-3. Identify the Major Principles of Accounting.</p> <p>CO-4. Describe the different types of business organizations and the financial statements they rely on.</p> <p>CO-5. Define managerial accounting, its key elements, and its role in a business.</p>

M.Com-4th Semester

Paper	Name of Paper
Paper VI	Principles of Marketing
Paper VII	Advertising & Sales Management
Paper VIII	Marketing Research
Paper IX	International Marketing

Paper	Name of Paper	Course Outcomes
Paper VI	Principles of Marketing	<p>CO-1. Explain what's marketing is and how it is used.</p> <p>CO-2. Identify the primary marketing functions of an organization.</p> <p>CO-3. How to determine market segments & target customers.</p> <p>CO-4. Apply principles of ethics & social responsibilities in marketing.</p> <p>CO-5. Usage of marketing research techniques and studying about customer behaviour.</p>
Paper VII	Advertising & Sales Management	<p>CO-1. Identify the roles of advertising, sales promotion, public relations, personal selling, and direct marketing in the promotion mix.</p> <p>CO-2. Understand the place and contribution of marketing to the business enterprise.</p> <p>CO-3. Understand fundamental marketing concepts, theories and principles in areas of marketing policy; of market and consumer behaviour.</p> <p>CO-4. Understand the role of marketing as a fundamental organizational policy process.</p> <p>CO-5. Define primary and secondary sources of information; give examples & methods, compare and contrast the advantages and disadvantages of both types of data.</p>

Paper VIII	Marketing Research	<p>CO-1. Explain the concept about contemporary marketing research</p> <p>CO-2. Explain relationship & difference between marketing research & MIS.</p> <p>CO-3. Define each step & concepts of marketing research process.</p> <p>CO-4. It will also help to realize gathered data in marketing research.</p> <p>CO-5. It will give opportunity to code the data, to analyze the data and arrange a marketing report.</p>
Paper IX	International Marketing	<p>CO-1. Classify strategies for entering export markets from extant knowledge and research</p> <p>CO-2. Apply core theoretical concepts in international marketing to find practical solutions to constraints of small businesses</p> <p>CO-3. Differentiate the merits of varied solutions in the profession of marketing and business development</p> <p>CO-4. Combining feedback obtained from real world critique and evidence gathered from different sources to address problems related to international marketing</p> <p>CO-5. Propose revised strategies and marketing communications to enter diverse international markets</p>