



JSS MAHAVIDYAPEETHA

JSS COLLEGE FOR WOMEN

Affiliated to the University of Mysore & Re-Accredited by NAAC with 'A' Grade
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PROGRAMME OUTCOMES Applicable for the year 2023-24

PROGRAMME: M Com

PROGRAM OUTCOME

- To acquaint Students with conventional as well as contemporary areas in the discipline of Commerce.
- To Energies and boost up the students in making them self-reliant by imparting and building entrepreneurial skills which leads to start up of the enterprise.
- In depth understanding of all core areas specially accounting theory, Financial Management, Marketing Management, Corporate Governance, Business policy and Environment, Capital Market Instrument, Strategic Management, Organization behaviour, International Business, Financial Accounting and Taxation.
- Exposure to the new trends in commerce like Financial Derivatives, Foreign Exchange Management, IFRS are given.
- Hands on Experience through usage of computer software are thought through computer application in commerce.
- To mould students to build their career in the field of lecturing and service section.
- To build the trust for the Research through project work and Dissertation.

PROGRAM SPECIFIC OUTCOME

- After Completing Master in commerce students are able to take jobs in the following areas
 - Teaching Profession
 - Accounting and Auditing
 - Banking and Insurance
 - Postal Services
 - Corporate sector
- Students can start their own Enterprises.
- Students can render services as financial analyst / Advisors, in stock Brooking Companies.
- Students can further go for Professional courses Like Chartered Accountant, Company Secretary and Cost Accountant.

COURSE OUTCOMES: P G DEPARTMENT OF COMMERCE

SEMESTER I

HC01: Accounting Theory

- 1) To provide the knowledge of accounting theory based on conceptual framework of accounting theory.
- 2) To analyze and interpret accounting related transactions in accordance with accounting theory, and the financial reports generated by the accounting system.

HC02: Corporate Governance and Business Ethics

- 1) To enable the student to understand the concept of corporate governance;
- 2) To help students to know about corporate ethics and cultural influences;
- 3) To impart knowledge of corporate social responsibility and accountability; and
- 4) To information about the corporate governance reforming committee reports in India

HC03: Financial Management

- 1) To equip students with necessary skills to evaluate capital projects with a focus on advanced capital budgeting techniques like MIRR (Modified IRR) and selection of projects under conditions of risk and uncertainty.
- 2) To enable students analyses the leverage and dividend decisions based on theoretical and practical framework.

HC04: Marketing Management

- 1) The objective of this course is to provide the student the knowledge about marketing and
- 2) Marketing significance and managing them in organization.

SC01: Business policy and Environment

- 1) The objective of this course is to provide the student the knowledge about human resources, their significance and
- 2) The objective of this course is to provide the student the knowledge about managing them in organizations.

SC02: Statistics for Business Decisions

- 1) The aim of this course is to enable a student to have knowledge about application of probability theory and sampling in different areas of commerce, time series analysis and
- 2) Applications of multiple correlation and regression analysis.

SC03: Advanced auditing

- 1) To understand the conceptual ideology of auditing and its practices.
- 2) To know the importance of auditing with different accounting practices.
- 3) To compare the national auditing practices with international auditing Principles
- 4) To have a detailed knowledge on Auditing Standards and its uses.
- 5) To evaluate impact of auditing on the Indian & global economy and its contribution for the economic development.

SEMESTER II

HC05: Capital Market instruments

The course intended to equip students an opportunity to understand:

- 1) Comprehend the role of capital markets
- 2) Evaluate the various capital markets instruments like Stock, bonds, etc
- 3) The basics of new instruments like futures and options.

HC06: Human resource management

- 1) The objective of this course is to provide the student the knowledge about human resources, their significance and
- 2) The objective of this course is to provide the student the knowledge about managing them in organizations.

HC07: Organizational Behaviour

- 1) The objective of this course is to provide the knowledge about organizations, their constitution and
- 2) The behavior of people in organization.

SC04: Computer application in Commerce

- 1) The objective of the course is to enable to students to understand online trading, online banking, and online submission of income tax and indirect tax returns.
- 2) Tally and XBRL applications in Accounting. SPSS applications in statistical analysis.

SC05: Strategic Management

- 1) Apart from general management, strategic management is acquiring importance in the business due to the increased competition.
- 2) Students of commerce will have to have the knowledge of Strategic Management. With this objective of this course is introduced to the students at postgraduate level.

SC06: Foreign exchange management

- 1) The objective of this course is understood the nature and functioning of foreign exchange Markets, determination of exchange rates and their forecasting in Indian context.
- 2) The course enables the students to learn the basic skills required to be part of a foreign exchange division of any financial institution or state department.

OE01: Stock Markets and Investment Decisions

- 1) Comprehend the role of stock markets as an avenue for investments.
- 2) Understand the different types stock market instruments.
- 3) Competent the basics relating to trading in stocks.
- 4) Understand the fundamentals of indices such as SENSEX and NIFTY.

SEMESTER III

HC08: Business Research Method

- 1) To explain the students with the areas of Business Research Activities.
- 2) To enhance capabilities of students to conduct the research in the field of social sciences and business.
- 3) To facilitate students, in developing the most appropriate methodology for their research studies.
- 4) To aware the students with the art of using different research methods and techniques.

HC09: International business

- 1) This specialization course on International Business is designed to equip the student with policy and practice skills related to international business. `Completing this course, the student will be able to understand the intricacies of running business across the political territories.
- 2) He / She would also get an insight in to the policy environment in India regarding the international business.

SC07: Management of Social Enterprises

- 1) The course is structured to make the students familiar with the emerging form Businesses often referred to as Social Enterprise or Social Business.
- 2) The course has a twofold objective – that of invoking the academic interest on social enterprises and of motivating youth to embrace social entrepreneurship as a professional choice.
- 3)The course is structured to give adequate lead both in academic and professional terms, so that the participants of the course will have clarity in terms of how they need to go ahead if they choose to opt for social entrepreneurship for long time engagement.

SC08: Portfolio Management

- 1) Candidates will be able to apply appropriate portfolio decisions and
- 2) Recommend relevant methods of evaluation techniques taking into account other factors affecting investment decisions.

SC09: Entrepreneurship Development

- 1) To familiarize the students with the concept and overview of entrepreneurship with a view to enhance entrepreneurial talent.
- 2) To impart knowledge on the basics of entrepreneurial skills and competencies to provide the students with necessary inputs for creation of new ventures.
- 3) To explore new vistas of entrepreneurship in 21st century environment to generate innovative business ideas.

SC 10: International financial management

- 1) To enable students to understand the reasons, problems in internal finance Management and
- 2) Foreign currency management, modes of payment, source of finance available etc as far as MNC operations/ firms concerned.

SC11: Elective Group A-Business Taxation

Paper1: Indirect tax law and practice

Goods and Services tax and customs duty

After completion of this course the students would be able:

- 1) To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution for the economic development.
- 2) To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in market orientated economy.
- 3) To understand the implications of indirect taxes on the taxable capacity consumers, dealers and of the society at large and its changes.
- 4) To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filling of tax returns
- 5) To understand the impact of GST on Domestic, National and International Trade and educating the students as a tax audit, consultant and managers.

SC12: Elective Group B - Financial Accounting

Paper-1: Contemporary Areas of Financial Accounting

- 1) The aim of this course to provide knowledge and skills to the students on Contemporary areas of financial accounting and
- 3) To bring attitudinal changes to innovations in accounting and to develop professional knowledge and skills in contemporary areas.

SC13: Elective Group C: Financial Management

Paper 1: Strategic Financial Management

- 1) The objective of this course is to acquaint students with the advanced concepts of financial management and
- 2) The application of the same in developing financial strategies for the organization.

SC14: Elective Group D: Human Resource Management

Paper1: Strategic Management of Human Resources

- 1) The objective of this course is to provide the student the knowledge about human resources, their significance and
- 2) The objective of this course is to provide the student the knowledge about managing them strategically in organization.

SC15: Elective Group E: Management Accounting

Paper 1: Marginal Costing and Decision Making

- 1) The course in marginal costing and decision making is aimed at equipping the Students with the knowledge and skill relating to marginal costing as a tool for evaluating a wide range of managerial decisions
- 3) Involving make-or-buy, pricing, export offers, temporary short-term of operations, discontinuance of a product line, etc.,

SEMESTER IV

HC10: International Accounting

- 1) The aim of this course to provide knowledge and skills to the students on areas of accounting at international level and
- 2) To bring attitudinal changes to meet challenges and issues of international accounting.

HC 11: Dissertation

- 1) Students are acquainted with required necessary research skills and enhancing the research mindset among students.
- 2) Students are closely associated with identifying societal issues. Main objective of Research is achieved.
- 3) Dissertation is totally an outcome based; students are benefited with practical exposure with demographics and economic aspects.

SC16- Elective Group A: Business Taxation

Paper 1: Corporate Tax law and Planning

This course is intended to enable the students to:

- 1) Understand the incidence based and residential status of the companies.
- 2) Understand the deferent types of companies under corporate income tax act.
- 3) Understand the different sources of income for corporate assesseees.
- 4) Analyses the basic principal of tax planning to reduce the tax burden of the company
- 5) Understand the role of tax consultant relating to TDS, Advance payment of Tax, Remittance of corporate income tax, preparation of various Forms.

SC17-Elective Group B: Financial Accounting

Paper 2: International Financial Reporting Standards

- 1) The aim of this course is to develop student's knowledge and understanding of the structure of the IASB, its conceptual framework and
- 2) The main features of International Financial Reporting Standards.

SC18-Elective group C: Financial management

Paper 2: Financial Derivatives

The course aims to help the students in:

- 1) Basic understanding of the role and significance of risk management.
- 2) Critical understanding and appreciation of the role of derivative markets and Instruments.
- 3) Understanding the trading mechanics and technology involving derivative contracts.
- 4) Applying the basic valuation models for pricing the derivative assets.

SC19 -Elective Group D: Human Resource Management

Paper 2: International Human Resource Management

- 1) The objective of this course is to provide the student the knowledge about acquiring human resources, their significance and
- 2) The objective of this course is to provide the student the knowledge about managing them in multi-national organizations.

SC20: Elective Group E: Management Accounting

Paper 2: Cost Management

The course is aimed at helping the students to:

- 1) Understand the scope and need for cost control and management.
- 2) Familiarize themselves with the basic cost control and management tools.
- 3) Understand the importance of statistical tools and operation research in cost control and management.