

NCRD'S STERLING COLLEGE OF ARTS, COMMERCE & SCIENCE

Programme: Master of Commerce (M. Com.)

Programme Outcomes:

- 1) Apply fundamental knowledge and specialized knowledge in commerce discipline like finance, accounting, and taxation.
- 2) Design business systems and structure according to the nature & scope of business and business activities.
- 3) Solve complex business problems, accounting procedures with industry standards.
- 4) Demonstrate analytical and research application skills.
- 5) Demonstrate the managerial and leadership skills at work place.
- 6) Negotiate and interpret laws and legal procedures in business and commerce.
- 7) Demonstrate ethical leadership to an organization.

Sr.no.	Course Title	Sem	Course Outcome
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Course Outcomes:

1	Cost Accounting	I	<ol style="list-style-type: none"> 1. To Interpret the basics of Marginal & Absorption costing with special focus on CVP Analysis, Break Even charts and contribution margin and developing problem solving approach through problems based on decision-making such as Make or Buy, Optimum Sales Mix, Performance Evaluation, cost reduction and cost control. 2. To be associated with techniques of cost control and cost reduction through variance analysis and developing problem solving approach through problems based on fixation of standards and calculating variances including sub-variances. 3. To Analyze and understand the concept of budgetary control with special focus on Zero based budget, performance budget, functional budget, fixed and flexible budget and preparation of master budget. 4. To Know the meaning and scope of operating costing with special focus on Costing of Hospital, Hotels, Goods and passenger transport through problem solving approach. 5. To enhance the abilities to develop the concept of cost and management accounting and its significance in the business. 6. To be able to understand, develop, prepare and present the financial report in the business corporates.
2	Business Economics-I	I	<ol style="list-style-type: none"> 1. Explain the concepts of money and money substitutes. 2. Describe the consequences of changes in the quantity of money on economic variables like interest rates, inflation, exchange rate, and unemployment. 3. Explain the economic concepts in mathematical format through simple illustrations to prepare the ground for more scientific study.
3	Strategic Management	I	<ol style="list-style-type: none"> 1. Students will be able to describe major theories, background work, concepts and research output in the field of strategic management.

			<ol style="list-style-type: none"> 2. Students will demonstrate a clear understanding of the concepts, tools & techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature. 3. Students will be able to demonstrate effective application of concepts, tools & techniques to practical situations for diagnosing and solving organizational problems. 4. Students will be able to demonstrate capability of making their own decisions in dynamic business landscape. 5. Students will be able to develop their capacity to think and execute strategically.
4	Business Ethics	I	<ol style="list-style-type: none"> 1. Explain the ethics in managerial decision making. 2. Demonstrate analytical skills for adopting proper strategy & practice. 3. Describe broad estimate of Corporate Governance, its terminology, models, theories, legal and regulatory framework. 4. Identify the key players of Corporate Governance and their responsibilities. & Comprehend the role and functions of board of Directors. 5. Formulate the importance and benefit of Corporate Social Responsibility and Sustainable Development.
5	Corporate Finance	II	<ol style="list-style-type: none"> 1. To Understand and Explain the basics of corporate finance and value maximization. 2. To Know the concept of time value of money with the techniques of compounding and discounting for bond valuation and calculating YTM (Yield to Maturity). 3. To Learn the scope of ratio analysis for managerial decision making with respect to profitability ratios, efficiency ratios, Liquidity ratios, and stability ratios. 4. To Understand the importance of financial

			<p>decision making through financial management techniques of cost of capital, Capital structure, Business risk and financial risk.</p> <p>5. To be able to apply the techniques of investment in financial decision making in the business corporates.</p> <p>6. To enhance the abilities to analyze the financial statements.</p>
6	Business Economics-II	II	<p>1. Describe various aspects of consumer behaviour, demand analysis, production theory and behaviour of cost.</p> <p>2. Demonstrate the ability to understand theory of traditional markets and equilibrium of firm in modern non-profit maximizing framework.</p> <p>3. Explain the micro and macro theories of distribution welfare economics and general equilibrium in closed and open systems and</p> <p>4. Analyse the economic behaviour under uncertainty.</p>
7	Research Methodology in Business	II	<p>1. To demonstrate research and research problems.</p> <p>2. Describe Quantitative and Qualitative methods of research.</p> <p>3. Demonstrate data tabulation and data analysis in the context of qualitative research.</p> <p>4. Describes the key parameters/components of good report writing.</p>
8	E-Commerce	II	<p>1. Understand the basic concepts and technologies used in field of ecommerce, Ecommerce evolution world-wide.</p> <p>2. Understanding information technology and concept of WWW, website registration, and other technologies used in ecommerce.</p> <p>3. Analyse the impact of E-commerce on business models and strategy & describe the major types of E-commerce.</p>

			<ol style="list-style-type: none"> 4. An ability to identify and analyse user needs and take them into account in the selection, creation, evaluation and administration of computer-based systems. 5. An ability to effectively integrate IT-based solutions into the user environment, and regulatory aspects in ecommerce. 6. An ability to use current techniques, skills, and tools necessary for computing.
9	Adv. Financial Accounting	III	<ol style="list-style-type: none"> 1. Apply the procedure for conversion of trial balance into reporting currency and preparation of financial statement. 2. Preparation of Final Accounts of Co-operative Societies in N Form as per provisions of Societies Act. 3. Statutory Requirements and Preparation of Final Accounts of Banking Companies as per provisions of Banking Regulation Act. 4. Statutory Requirements and Preparation of Final Accounts of Insurance Companies as per provisions of Insurance Act
10	Financial Services	III	<ol style="list-style-type: none"> 1. To Learn the concept of financial services in India with the focus on growth, types and structure also understanding the meaning and importance of merchant banking services as per SEBI regulations. 2. To Understand the meaning of venture capital financing and securitization with the focus on pass through certificates and pay through certificates. 3. To Learn the concept of Hire purchase financing and Housing finance schemes as per NHB regulations with the focus on Mortgage and reverse mortgage loans. 4. To be acquainted with the terms of stock broking and E-broking also developing the understanding for depository services in India by defining the roles of NSDL and CDSL. 5. To Identify and know the modern financial services such venture capital financing, E-

			<p>banking, Depository and trusteeship services to solve the complex business problems.</p> <p>6. To develop the skills of applying finance knowledge to become an entrepreneur or a professional offering various financial services as per the Indian market scenario.</p>
11	Direct Taxes	III	<ol style="list-style-type: none"> 1. To acquaint the students with the legal regime governing the direct taxes. 2. To gain knowledge and understanding of Heads of income as per the provisions of the Income Tax Act. 3. To acquire the ability to apply the knowledge of the provisions of the direct tax laws to the various situation in actual practice. 4. To develop the skill of computations of Tax of individuals. 5. To understand concepts of Exemptions and deductions under tax law. 6. To acquaint the students with the legal regime governing the direct taxes.
12	Corporate Financial Accounting	IV	<ol style="list-style-type: none"> 1. Apply different method of valuation of goodwill and shares 2. Applications of provisions of AS-21 and Preparation of Consolidated Financial Statement 3. Contents of Financial Reporting, Recent Trends in financial reporting 4. Applicability, Scope and Compliance of IND-AS relating to Borrowing Costs, Operating Segments, Earning Per Share, Income Taxes and Accounting for Fixed Assets.
13	Financial Management	IV	<ol style="list-style-type: none"> 1. To Learn the concept of financing and understand different modes of financing for business. 2. To Understand the basics and techniques of capital budgeting under risk and

			<p>developing decision making skills through problem solving based on techniques of capital budgeting and capital rationing.</p> <ol style="list-style-type: none"> 3. To Learn the concept of working capital with respect to components of working capital such as Cash and marketable securities, receivables management and inventory management. 4. To be acquainted with techniques of financial planning with the focus on budgetary control such as Zero-based budget, functional budget, financial budget, fixed and flexible budget and developing problem solving approach through problems based on cash budget, flexible budget, master budget, functional budget. 5. To Identify and know the basics of developing financial policy and corporate strategy. 6. To be able to apply the techniques of financial management in solving day to day business problems and decision making.
14	Indirect Taxes-GST	IV	<ol style="list-style-type: none"> 1. To distinguish the earlier indirect tax system and present indirect tax system. 2. To gain knowledge of concept of Value and Time of Supply. 3. To learn concepts of Taxable and Non-Taxable supply under GST Law. 4. To apply knowledge of provisions of law to calculate GST Liability. 5. To Understand Registrations, Levy and collections of Taxes. 6. To acquire knowledge of Filing returns and payment of Taxes.