



DPG DEGREE COLLEGE

(Affiliated to MDU Rohtak)

Sector-34, Near Marble Market, Gurugram 122001

M.COM – 2 YEARS PROGRAMME

Program outcomes listed as follows:

PSO1: Students will be able to understand the role of business-men, entrepreneurs, managers, consultants, and the same is required for critical decision making.

PSO2: This course provides a learning environment to the students through which students can understand the global and national perspective of the economy.

PSO3: The course will provide the skills required for effective communication, decision making techniques which are useful for day to day routine business problems.

PSO4: The course provides a platform for the researchers to get new dimensions for the economy. Through this programme the students will involve in various co-curricular activities; and demonstrate their practical and theoretical knowledge; and gain practical exposure in corporate world.

PSO5: Students can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO6: Students will be able to do higher education and advance research in the field of commerce and finance.

PSO7: Students are able to understand and develop ethical, logical and professional behavior.

PSO8: It helps the students to demonstrate adequate skills, knowledge and ability to nurture them for tackling the different situations of the life for their overall development.

COURSE OBJECTIVES & COURSE OUTCOMES

S.No.	COURSE OBJECTIVES	COURSE OUTCOMES
1.	Accounting Standards and Financial Reporting : M.Com IST SEMESTER	
	Paper : 16MCO21C1	
	<ol style="list-style-type: none"> 1. This subject provides detailed insight into accounting regulations and accounting aspects of Companies. 2. To know about Stages and Process of Standards settings by ICAI in India along with Compliance and Applicability of Accounting Standards in India. 3. To understand the difference between Accounting Standard, IFRS, IASB and FASB and also gain knowledge on Convergence of Indian Accounting Standards with IFRS 4. To learn about the IFRS current status and Challenge and also understand the concept of harmonization in Accounting and Reporting. 5. It also covers contemporary issues in accounting i.e. Human Resource Accounting, Corporate Social Reporting, Forensic Accounting and Reporting. Environmental Reporting. 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Students will be very acquainted with Accounting Standards . 2. Students of the course will be familiar with International Financial Reporting System. 3. Students will be able to understand various kind of Financial Disclosures. 4. Students will know about the importance of Financial Reporting.
	Subject: Statistical Analysis for Business Paper : 16MCO21C2	
	<ol style="list-style-type: none"> 1. Will enable the students to understand the Correlation and Regression Analysis, Probability Distribution: Binomial, Poisson and Normal Distribution 2. Will learn the Hypotheses testing, Sampling tests – Large and small Sample tests – Z- Test, T-Test. 3. Will help students to understand Parametric and Non-Parametric tests. 4. Will enable the students understand the Association of Attributes, Chi-Square test etc. 	<p>After the completion of the course, Students will be able to</p> <ol style="list-style-type: none"> 1 – Students will be able to understand the concept of Correlation and Regression analysis. This subject provides detailed insight into Probability distribution and its practical application. 2 – Students will learn about the Hypothesis Testing and Sampling test – Z test, T test. 3 – Students will be able to differentiate between Parametric Test and Non Parametric Test. 4 – Students are able to apply the concept of Association of Attributes and Chi square test.

	Subject: Managerial Economics : M.Com IST SEMESTER Paper Code: 16MCO21C3	
	<ol style="list-style-type: none"> 1. Will enable the students understand the meaning and nature of managerial economics and also theories of consumer choice 2. Will acquaint the students with production and cost functions 3. Will help students to understand meaning and nature of macro economics and the concept of inflation 4. Will enable the students understand the various macro economic indicators. 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Understand the concepts, tools and techniques of managerial economics. 2. To understand the concepts of cost, production and its relationship with different business operations. 3. Evaluate business problems and its challenges. 4. Apply decision making by way of learning economics.
	Computer Applications in Business : M.Com 1ST SEMESTER Paper Code : 16MCO21C4	

	<ol style="list-style-type: none"> 1. To know the basics of Computer System, Computer Software & Hardware and Information processing system. 2. To understand the differences of types of computer systems, input-output devices, storage devices, communication devices, configuration of hardware devices and their applications. 3. To learn about the personal computers, its components, hardware configuration, RAM, factors influencing PC performance, Types of E-Commerce System: B2B, B2C, C2C, C2B, B2G and G2C, electronic Payment Systems. 4. To be familiar with Modern network Technologies i.e. LAN, WAN, MAN, E-mail, Internet technologies, World Wide Web and Internet browsing. 5. To get practical learning on M.S. Word, Excel, Power Point, Internet Technology – Applications, manager., control panel, paintbrush, calculator, desk top, my computer, settings, find, run etc. 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Understand the hardware and software of computer. 2. Students will have complete knowledge of Input and output devices. 3. Students will be acquainted with the MS Office suite.
	<p>Entrepreneurship Development: M.Com 1ST SEMESTER Paper Code : 16MCO21D1</p>	
	<ol style="list-style-type: none"> 1. To know the basics of Entrepreneurship, Factors & Problems (Operational and Non-Operational) and Obstacles. 2. To understand the Theories of Entrepreneurship, Schumpeter's, Ducker's and Walker's views on Entrepreneur. 3. To learn about the converting business opportunities into reality, feasibility Report and analysis, Entrepreneurial Problems. 4. To be familiar with External Environment Analysis, Venture Capital, entrepreneurship Development Programmes in India. 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Understand the concept of entrepreneurship. 2. Students will be able to understand the theories of entrepreneurship. 3. Students will understand the opportunity and threats of setting up an enterprise.
	<p>Principles of Management : M.Com 1ST SEMESTER Paper Code: 16MCO21D3</p>	

	<ol style="list-style-type: none"> 1. To discuss and communicate the evolution of management and how it will affect future managers. 2. To identify and explain the importance of management process and identify some of the key skills required for the contemporary management practices. 3. To have the in-depth understanding of the process of motivation and its various theories. 4. To make the students to practice the process of management functions: Planning, Organising, staffing, directing, and controlling. 5. To know the various leadership styles to anticipate the consequences of each leadership style. 	<p>After the completion of the course, Students will be able to</p> <ol style="list-style-type: none"> 1. Students will have the complete knowledge about the evolution of management and the theories of management. 2. Student will also understand the concept of different functions of management i.e. planning, organizing, directing, coordinating and controlling. Students will also understand the Communication process and types and the ways to improve the same.
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2.	M.Com 2nd SEMESTER Management Accounting Paper Code: 16MCO22C1	
	<ol style="list-style-type: none"> 1. To communicate the major management accounting concepts related to functions of planning, directing, controlling and decision making. 2. To make the students able to use management accounting tools for pricing, budgetary control, cost allocation, and performance evaluation as well as the new developments in management accounting knowledge and technique and how to access cost-benefit analysis. 3. To evaluate the costs and benefits of different conventional and contemporary costing systems. 4. To understand the principles, types, centres, and problems of responsibility accounting and the role of a manager in the process of responsibility accounting. 5. To develop the ability among the students to collect, analyse and communicate quantitative and qualitative information to assist management in making effective planning and controlling. 	<p>After the completion of the course, students will be able to:</p> <ol style="list-style-type: none"> 1. Students will have knowledge about the major management accounting concepts. 2. Students of the course will be familiar with various management accounting tools for pricing, budgetary control, cost allocation, and performance evaluation. 3. Students will have knowledge on costs and benefits of different conventional and contemporary costing system. 4. Students will be able to understand role and responsibility of Manager.
	Investment Management Paper Code: 16MCO22C2	
	<ol style="list-style-type: none"> 1. Will enable the students comprehend the meaning, nature, scope and types of investments 2. Will help students understand Capital Market instruments and their operations 3. Will lend students ability to make valuation of financial securities 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Students will be able to understand the entire concept and theory of Investment management. 2. Students will gather the complete knowledge of trading in different market situations.

	<p>4. Will introduce students to the theoretical paradigms of EMH</p> <p>5. Will equip students with skills of fundamental and technical analysis of investments</p>	3. Students will be aware about the different types of security analysis process.
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Financial Management

Paper Code: 16MCO22C3

<p>1. Will enable the students understand the meaning and nature of financial management and also the concept of cost of capital</p> <p>2. Will acquaint the students with the leverages, capital structure and dividend decisions</p> <p>3. Will help students to understand the detailed concept of capital budgeting decisions with its various methods and risk analysis pertaining to capital budgeting decisions</p> <p>4. Will enable the students understand the concept of corporate and financial restructuring</p>	<p>After the completion of the course, students will be able to</p> <p>1. Students will be able to grasp the knowledge about the meaning, nature and Importance of Financial Management and also the concept of cost of Capital.</p> <p>2. Students will be well versed with the concept of Leverage, Capital Structure and Dividend Decisions.</p> <p>3. Students will understand the detailed concept of Capital Budgeting decisions with its various methods and risk analysis pertaining to Capital Budgeting Decisions.</p> <p>4. Students will be able to clarify the concept behind Corporate Restructuring, Corporate failure and Liquidation.</p>
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International Economics

Paper Code: 16MCO22D1

	<ol style="list-style-type: none"> 1. Will enable the students understand the meaning and nature of International economics, International trade and Protection. 2. Will acquaint the students with the International factor movements, multinational firms and FDI, Political economy of trade, WTO. 3. Will help students to understand the International macroeconomics, National income accounting and Balance of payments. 4. Will enable the students understand the concept of international monetary system and International capital markets. 	<ol style="list-style-type: none"> 1. To understand the concepts of demand, supply and apply these in practical life. 2. To understand the concepts of cost and production and apply in business applications. 3. To understand the concept of Marginal utility and apply in your practical life.
	Strategic Financial Management Paper Code: 16MCO22D2	
	<ol style="list-style-type: none"> 1. Will enable the students understand the Financial Policy and Strategic Planning, Risk and Uncertainty. 2. Will acquaint the students with the Expansion and Financial Restructuring: Mergers and Amalgamations, Divestment Strategy and Evaluation of merger proposal. 3. Will help students to understand the Leasing, Venture Capital and fiscal incentives 4. Will enable the students understand the Financing Strategy, Corporate Strategy Financial Policy and shareholder value creation. 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1 – Students will be able to grasp the knowledge about the meaning, nature and Importance of Financial Management and also the concept of cost of Capital. 2 – Students will be well versed with the concept of Leverage, Capital Structure and Dividend Decisions. 3 – Students will understand the detailed concept of Capital Budgeting decisions with its various methods and risk analysis pertaining to Capital Budgeting Decisions. 4 – Students will be able to clarify the concept behind Corporate Restructuring, Corporate failure and Liquidation.
	Organisational Behaviour Paper Code: 16MCO22D3	

	<p>1. Students will gain a comprehensive understanding of the concept of Organisational Behaviour and Relationship to other fields and Learning.</p> <p>2. Students will understand about the Attitude, changing of attitude and aspects of personality.</p> <p>3. Students will learn about the Perception, factors influencing perception, Group Dynamics and Team Development.</p> <p>4. Will enable the students to learn about Organisational Conflict, its Dynamics, Traditional and modern approaches to conflict and Organisational development.</p>	<p>After the completion of the course, students will be able to</p> <p>1. Students will be able to understand the Organization behaviour</p> <p>2. Students will be able to know Human Relations and Organization . 3. Students will be able to understand Team development.</p> <p>4. Students will be able to know the Organizational Change and development.</p>
4.	M.COM IIIRD SEMESTER	
	Paper: Portfolio Management Paper Code: 17MCO23C1	
	<p>1. Students will gain a comprehensive understanding of the concept of Portfolio and its allied aspects</p> <p>2. Students will gain skills of building Portfolio with the help of Markowitz's model, Sharpe's Index Model and Capital Assets Pricing Model</p> <p>3. Students will understand main techniques of Portfolio performance evaluation</p> <p>4. Will enable the students comprehend the premise of Behavioural Finance</p> <p>5. Will equip students with strategies of Great Masters in the sphere of investment management</p>	<p>After the completion of the course, students will be able to</p> <p>1: Students will gain a comprehensive study of Portfolio Management and its application</p> <p>2: Students will be able to understand the Portfolio construction models, Markowitz, Sharpe's and CAPM model.</p> <p>3: Students will understand the main techniques of Portfolio evaluation and revision</p> <p>4 It will enable the students to comprehend the role of behavioral finance in investment decisions with concept of great investment masters.</p>
	Subject: Corporate Tax Paper Code: 17MCO23C2	

	<ol style="list-style-type: none"> 1. Student will learn the keywords of Corporate Tax and how the residential status of Corporate Sector is being determined. 2. Student will gain with the provisions regarding determination income under various heads. 3. Student will become familiar with the provisions of income tax regarding assessment of charitable trust, education institutions, political parties, co-operative societies and income of nonresidents. 4. Students will know about the unilateral relief in case of double taxation relief. 5. Students will become familiar with the basic mechanism of Income Tax Act with special reference to assessment of cooperative sectors. 	<p>After the completion of the course, Students will be able to</p> <ol style="list-style-type: none"> 1. Students will be very acquainted with Corporate taxation system of India. 2. Students of the course will be able to compute Total income of company. 3. Students will be able to understand assessment procedure of Non Profit organization <p>By the end of this course students will be able to understand advance ruling & Double taxation Concept.</p>
Paper: Management of Financial Services Paper Code: 17MCO23DA3		
	<ol style="list-style-type: none"> 1. This subject prepares the students in understanding financial system and its history, operating procedure, and its relevance in Import & Export. 2. CO2: To gain knowledge on Financial Markets - Money and capital markets, Money market instruments and Recent trends in Indian money markets & capital-market 3. To learn about the Process of issuing securities in primary and secondary market. 4. To differentiate between Hire Purchase and Leasing and to understand the problems and prospects of leasing Industry in India 5. To provide exposure to students regarding Venture Capital, guidelines and initiative of venture capital in India. 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Students will be able to understand the relevance of financial planning. 2. Students learn to evaluate working capital requirement. 3. Students know about the importance of credit rating.
Subject: Service Marketing Paper Code: 17MCO23DB2		

	<ol style="list-style-type: none"> 1. To understand importance of Service, The '7 Ps of Services. 2. Demonstrate knowledge about Service Design, Service Quality, The Gaps Model of Service Quality and The SERVQUAL Scale 3. Better understanding of the Demand and Capacity Management, Yield management 4. Understand the concept of cost-volume-profit, Branding services, Customer satisfaction evaluation 	<p>After the completion of the course, Students will</p> <ol style="list-style-type: none"> 1. Describe the concept of service marketing. 2. Know about the difference between product and services. 3. Learn about the methods of service quality. 4. Students will demonstrate effective understanding of the service encounter. 5. Able to Evaluate the effective complain handling procedures.
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4.	M.Com 4th Semester	
	Subject: COST ACCOUNTING STANDARDS AND REPORTING Paper Code: 17MCO24C1	
	<ol style="list-style-type: none"> 1. Demonstrate domain knowledge in Cost accounting standard, Generally accepted cost accounting principles, CAS need and statutory recognition. 2. Better knowledge about the CAS, Cost auditor – appointment, eligibility, remuneration, rights and responsibilities etc. 3. Understanding the Outlines of CAS, CAS-1, CAS- 3, CAS-6, CAS-7, CAS -10, CAS-11, CAS- 12 etc. 4. Getting the deep knowledge about the Cost Audit, Cost accounting records 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Understand the basic concepts of institutions associated with cost accounting. 2. Develop the knowledge of 24 Cost Accounting standards. 3. Understand the role of cost auditor in an organization. 4. Facilitate understanding of Cost Accounting Record Rules.
	Subject: Corporate Tax Planning and Management Paper Code: 17MCO24C2	

	<ol style="list-style-type: none"> 1. Students will know about the difference between Tax evasion, Tax avoidance, Tax planning and Tax management. 2. Students will aware about the Income Tax Insensitive provided to the industrial undertakings established for the development of Infrastructure facilities and backward area. 3. Student will learn about the provisions of Income Tax Act during taking of financial decisions. 4. Student will gain with the provisions regarding various issues involved with the assets used in business. 5. Student will become familiar with the provisions of Income Tax Act regarding assessment of corporate sector in India. 	<p>After the completion of the course, Students will be able to</p> <ol style="list-style-type: none"> 1. students will be very acquainted with taxation system of India. 2. Students will be able to do Tax Planning by applying various deductions. 3. Student will aware about the Income Tax Incentive provided to the industrial undertaking. 4. Students will able to understand various issues involved with the assets used in business. And having knowledge on double taxation relief.
	Paper : Business Research Methods Paper Code: 17MCO24C3	
	<ol style="list-style-type: none"> 1. Understand a general definition of research design. 2. Be able to identify the overall process of designing a research study from its inception to its report. 3. Students should be familiar with ethical issues in educational research, including those issues that arise in using quantitative and qualitative research. 4. Students should be familiar with how to write a good introduction to an educational research study and the components that comprise such an introduction. 5. Students should know the various types of quantitative sampling and which ones present the most rigorous approach to use. 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1: Understand the general definition of research design and process. 2: To be able to identify the overall process of designing a research study from its inception to its report. 3: Students will be familiar with the ethical issues related to research and understanding about the importance of research. 4: Students will be aware about the research sampling analysis and and report writing of the research.
	Strategic Management Paper Code: 17MCO24DA3	

	<ol style="list-style-type: none"> 1. Identify the forces impacting on corporate and business strategies. 2. Be critically aware of factors involved in strategy making 3. Assess the resources and constraints for strategy making in a business context 4. Explain the importance of social, economic and political forces; and technological Investigate the impact of internationalization on strategy making 5. Analyze strategic macro environmental issues, industry factors, impact on profitability and strategic positioning; 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1.Students will be able to understand the relevance of Strategic management process. 2.Students learn to evaluate the business environment in details through its SWOT analysis in detail. 3.Students know about the various types of Strategies may be adopted according to relevant situation.
	Paper: International Business Environment Paper Code: 17MCO24DB1	
	<ol style="list-style-type: none"> 1. Will enable the students understand the meaning ,nature and importance of international International Business and Environment 2. Will acquaint the students with the International Economic Cooperation and Agreements, SAARC, SAPTA, Indo-Lanka Free Trade Agreements, NAFTA. 3. Will help students to gain understanding pertaining to IMF, WB, ADB, UNCTAD, IMODO and WTO. 4. Will enable the students to acquaint with various international capital and money market instruments 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Identify the main features of the international business environment. 2. To know about the political, social, economic, technological environment. 3. Students should able to define the role of different international organizations. 4. To know about the different international economic integration .
	Paper : International Marketing Paper Code: 17MCO24DC2	

	<ol style="list-style-type: none"> 1. To know the concept of International Marketing, problems in international marketing and ways to be international. 2. To understand the external marketing environment and different International market entry strategies. 3. To be familiar with different techniques of foreign market selection, their segmentation, positioning. 4. How to make successful International Marketing Plan, Organising and controlling, evaluating the Impact of globalisation. 5. To learn the New Product planning & development, branding, Packaging and labelling, Pricing Decisions and strategies. 	<p>After the completion of the course, students will be able to</p> <ol style="list-style-type: none"> 1. Explain meaning of international marketing. 2. Understand the concept of foreign market entry modes. 3. Understand the concept of new product development and product life cycle. 4. Enhanced knowledge of concept international advertising and media strategy
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