

Programme Outcomes, Programme Specific Outcomes and Course Outcomes For PG Programmes

Programme Name: Master of Commerce (M.Com)

- **Nature of the Program:** M.Com is two year full time post-graduate degree programme. To keep conformity with the requirements of Choice Based Credit System, provisions have been made for Core Courses, Skill Enhancement Courses and Discipline Specific Elective Courses; this is based on a cafeteria approach to choosing dual specialization. The sixteen core courses have been enumerated to be offered in Semester I and Semester II; i.e., eight core courses are to be taught in each semester. The students will also have four skill enhancement courses in the 3rd and 4th Semesters. They will have the opportunity of selecting 10 subject specific elective courses to pursue dual specialization for their future career.

Program Outcome 1. Fundamental knowledge in different functional areas of management, managerial principles, economic theory and quantitative techniques of decision-making like Statistics and Operations Research are imbibed by the students .

Program Outcome 2. Managerial skill of the students are developed by adopting practical approaches such as case study, business games, assignment writing and application of digital technology

Program Outcome 3. Students get adequate exposure to operational procedures in Finance, Marketing, HRD, Banking, Insurance, Accounting, Taxation, International Business and Operations Management.

Program Outcome 4. Students are equipped with dual specialization such a combination of Finance and Marketing or Finance and Human Resource Development or Marketing and HRD so as to make them useful human resources to cater to multiple tasking demands in industry .

Program Outcome 5. Students interested in pursuing academic careers acquire the ability to bond with their specializations and come up with primary ideas of research to be carried in their respective fields.

Programme Specific Outcomes

PSO-1 - Students develop the ability to comprehend and imbibe core and functional management concepts, business environment and domain specific knowledge.

PSO-2 - Equip the students with requisite knowledge, skills and right attitude necessary to provide effective leadership in a global environment.

PSO-3 - Develop competent management professionals with strong ethical values, capable of assuming a pivotal role in various sectors of the Indian Economy and Society, aligned with the national priorities.

PSO-4 - Develop skills for analysing of the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, finance, business strategy and human resources etc.

PSO-5 - Develop attributes for research in academics and applied research for industry .



Name of the Department
University of North Bengal
West Bengal, INDIA

Course Outcomes

SEMESTER—I		
Course Code	Course Name	Course Outcomes
C:101	Principles and Practice of Management	<ul style="list-style-type: none"> • Understand the concepts related to Business • Demonstrate the roles, skills, and functions of management • Understand the complexities associated with the management of human resources in the organizations and integrate the learning in handling these complexities.
C:102	Marketing Management	<ul style="list-style-type: none"> ☐ Formulate a marketing plan that will meet the needs or goals of a business or organization. ☐ Develop an integrated marketing communications plan for a product, concept, good and/or service based on an identified market need or target. ☐ Employ the management techniques of planning, organizing, directing, and controlling of marketing functions and activities in response to the business needs of the organization
C:103	Advanced Management Accounting -I	<ul style="list-style-type: none"> • Understand and describe strategic management accounting • Make decisions based on customer profitability using activity costing • Incorporate risk and uncertainty in project appraisal.
C:104	Human Resource Management -I	<p>To offer an insight into the current scholarly knowledge in the field of Human Resource Management.</p> <p>To integrate and synthesize the various approaches to organizational and HR problems</p> <p>To undertake responsibility either as an individual or as a team member within the interdisciplinary framework of human resources and related fields.</p>
C:105	Managerial Economics	Develop an understanding of the applications of managerial economics.

	-I	<p>Understand optimization techniques using calculus and linear programming</p> <p>Develop an understanding of Expected Utility Theorem, theory of lottery and its application in stock market decisions, insurance business</p> <p>Students will be able to understand basic theoretical and applied principles of statistics needed to enter the job force.</p> <p>Students will be able to communicate key statistical concepts to non-statisticians</p>
c-106	Statistics-I	<p>Demonstrate knowledge of probability and the standard statistical distributions.</p> <p>Demonstrate the ability to perform complex data management and analysis.</p> <p>Demonstrate knowledge of classical and repeated measures multivariate methods and computational techniques.</p> <p>Demonstrate the ability to use the basic probability rules, including additive and multiplicative laws, using the terms, independent and mutually exclusive events.</p> <p>Translate real-world problems into probability models.</p> <p>Derive the probability density function of transformation of random variables.</p> <p>Calculate probabilities, and derive the marginal and conditional distributions of bivariate random variables.</p> <p>Develop the skill to use different distributions to solve simple practical problems.</p>
C:107	Analysis of Financial Statement	<ul style="list-style-type: none"> • Understand the balance sheet. and the income statement • Understand the techniques of financial statement analysis for decision making. • A thorough understanding of the profitability analysis.
C:108	Financial Management –I	<p>An understanding of the role of financial management in business firms and the essentials of corporate finance.</p> <p>Understand and apply capital budgeting techniques, and apply the theory of capital structure to assess a firm’s leverage and the cost of capital.</p> <p>Analytical Problem-Solving Skill: The analytical ability to develop and utilize accounting data, financial data, and other information to solve complex and unstructured business problems.</p>

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SEMESTER—II		
Course Code	Course Name	Course Outcomes
C:201	Fundamentals of Organizational Behavior	<p>Understand the main purpose of this course and scientific foundations of Organizational Behavior</p> <p>Identify personal dimensions of personality. Job satisfaction, motivation and learning.</p> <p>Understand groups and group decision-making in the context of organizations</p>
C;202	Strategic Marketing	<ul style="list-style-type: none"> Understand how to formulate a marketing plan that will meet the needs or goals of a business or organization. Comprehend the viability of a concept, product, good and/or service in a local, national or international market. Recognize entrepreneurial strategies to identify and respond to new career opportunities that might include contract employment, and self-employment initiatives
C:203	Advanced Management Accounting - II	<p>Understand the ability to develop and utilize accounting data, financial data, and other information to solve complex and unstructured business problems.</p> <p>Comprehend the ability to find evidence and viewpoints for finance-related issues and then to make rational assumptions, identify implications, and formulate conclusions required by an organization</p> <p>To understand Target Costing, Kaizen Costing and Constant Improvement</p>
C:204	Human Resource Management – II	<p>To offer an insight into the current scholarly knowledge in the field of HR and Management</p> <p>To put together and synthesize the various approaches to organizational and HR problems</p> <p>To undertake responsibility either as an individual or as a team member within the interdisciplinary framework of human resources and related fields</p>

SEMESTER—II		
Course Code	Course Name	Course Outcomes
C:205	Managerial Economics –II	<ul style="list-style-type: none"> • Understand to develop a capability of independently conducting of microeconomic analysis • Understand various managerial theories of firm to achieve desired goals by organizations • To apprehend the signaling model, the screening model, and the principal-agent problem.
C:206	Statistics – II	<p>Understand the probabilistic and non-probabilistic methods of sampling applied in conducting a study.</p> <ul style="list-style-type: none"> • To understand the central limit theorem, test of hypothesis using real life data • To understand theoretical concepts, tools and methods of statistics as well as the opportunity to work with real data for business applications. • Know the practical issues arising in sampling studies. • Appropriately interpret results of analysis of variance tests. • Design experiments, carry them out, and analyze the data they yield.
C:207	Operations Research	<ul style="list-style-type: none"> • Understand the mathematical tools that are needed to solve optimization problems. • Solve Transportation and Assignment Problems • Understand the usage of various mathematical approaches for solving business problems • Know the various techniques of operations research. • Translate a real – word problem, given in words, into a mathematical formulation. • Analyze the results and propose recommendations to the decision making processes. • Build and solve transformation models and assignment models.
C:208	Financial Management –II	<p>To understand financial leverage and shareholders risk in reality. To comprehend issues in dividend decisions that affects share price To make students understand financing of working capital and norms of bank finance to get jobs in various industries.</p>

SEMESTER—III		
Course Code	Course Name	Course Outcomes
C-301	Economic Environment of Business – I	<ul style="list-style-type: none"> To make students understand the philosophy of economic planning; economic controls in various fields. To provide an in-depth exposure to the students to Theoretical frameworks of Indian economic reforms To aware students about Financial sector reforms. Industrial sector reforms for getting placement in services and industrial sector
SD-302	Corporate Tax Planning and Management – I	<ul style="list-style-type: none"> The students will learn various facets of Taxation of Companies The learning outcome is also to impart practical knowledge to understand Tax Planning with respect to specific expenses To impart practical knowledge about tax concessions and incentives for entities.
SD-303	Computer Applications in Business and E-commerce	<ul style="list-style-type: none"> DOS, WINDOWS, UNIX etc.; software needs, application software's, basic idea on program and languages including recent developments so that students can work on various systems business data analysis, applications to accounting, finance and marketing functions; statistical and data-base packages, concept of big data, cloud computing
FM1	Indian Financial Institutions	The functioning of financial market the development of Indian financial system so that the students can join in the Financial Sectors. Appraise the functioning of different financial institutions. Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India
FM2	Indian Financial Markets	Understand the structure and functions of the Indian financial system The students may function as data analyst in private as well as Government Sector To work as investment consultants after a brief internship
FM3	Strategic Financial Management	To acquaint students with the advanced concepts of financial management for developing financial strategies for the organization Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate sector for better placement of students
MM1	Marketing Research	To know various aspects of research designs to understand and provide

		<p>solutions to research issues</p> <p>To apply various statistical toll to process data into information</p> <p>To present a report to the client for strategic decision making</p>
MM3	Product and Brand Management	<p>Identify the critical information needed to develop a product and brand strategy that generates both quick-wins and long-term value.</p> <p>By completing this course, you will be in position to create an activity plan to bring your brand strategy</p> <p>Students are expected to understand the stages of product development and positioning</p>
HR1	Advanced Organizational Behavior	<p>The primary aim of this paper is to improve students' understanding of how people behave and work together in organizations.</p> <p>The understanding of employee behavior will help realize attitudes and behaviors co-workers, subordinates, supervisors, and clients.</p> <p>The current topics including the changing nature of workforce, out sourcing, consulting, global workforce mobility and knowledge economy will enrich the ideas of students</p>
HR2	Industrial Relations	<p>Students are expected to understand the essential concepts of industrial relations and their relationship at the personal and organizational levels.</p> <p>Examine explanation to industrial relations problems based on research and review of current practices.</p> <p>Understand the role of trade unions and try to inspect the reasons behind conflicting interest</p>
SEMESTER—IV		
Course Code	Course Name	Course Outcomes
C-401	Economic Environment of Business -II	<p>Students will develop a capability of autonomous conducting of macroeconomic analysis</p> <p>Students will develop subject-specific competences: an ability to understand the essence of the fundamental economic problem</p>
SD-402	Corporate Tax Planning and Management - II	<p>To expose the students to the latest provisions of Income Tax Act. 2. To identify the Tax Planning and Assessment Procedures for Individuals, Firms and Companies. Expected Outcome Students will get working knowledge regarding legitimate way of tax planning under different financial/ managerial decisions after taking into consideration the impact of Direct Tax Laws.</p>

SD-403	Computer Application in Business & E-Commerce -II	<p>Understand the basic concepts and technologies used in the field of management information systems;</p> <ul style="list-style-type: none"> • Have the knowledge of the different types of management information systems; • Understand the processes of developing and implementing information systems; • Be aware of the ethical, social, and security issues of information systems;
FM4	International Finance	<p>Understand knowledge of basic theorems of exchange rate Knowledge of determination, interest rates and inflation and the role of arbitrage in keeping the foreign exchange market Understand the ability to select global financing strategies</p>
FM5	Security Analysis & Portfolio Management	<p>To impart insight into the Indian Securities market Developing students in understanding of investment in primary market and secondary market To acquaint the students in respect to the investment decisions related to Derivative market. Understanding the appropriate investment objectives, developing optimal portfolio strategies, estimating risk-return tradeoffs, evaluating investment performance and portfolio revision techniques</p>
FM6	Management of Financial Services	<p>Understand the role and function of the financial system in reference to the macro economy. Demonstrate an awareness of the current structure and regulation of the Indian financial services sector. To assess and create strategies to promote financial products and services</p>

MM3	Advertising and sales Management	<p>After completion of this course students' will learn to resolve study and react to clients' advertising and marketing communications objectives</p> <p>Students will be able to develop an integrated advertising and marketing communications plan</p> <p>Evaluation of the effectiveness of advertising</p> <p>Explain the steps involved in sales force management</p>
MM6	Services Marketing	<p>Students will learn how the services sector operates in developing economies, like India</p> <p>Understanding the most important components of services marketing theory</p> <p>Assessing the way in which this theory can be practically applied in the service sector.</p> <p>To understand various alternative marketing approaches that can be used by service managers</p>
HR4	Labour Laws	<p>To impart knowledge to the students to understand development and the judicial setup of Labour Laws</p> <p>To communicate the salient features of welfare and wage Legislations in India</p> <p>To make the students' understand the laws related to working conditions in different settings.</p>
HR5	Organization Development	<p>To understand the nature of change , the forces for change, resistance to change and approaches to managing organizational change</p> <p>To understand the nature and concept of organizational transformation and transition</p> <p>To gain an insight into the organizational development programmes and techniques, emerging OD approaches and techniques and its application in organizations</p> <p>To provide conceptual and practice based approach on the implications of change tailoring the specific needs of the organization through organizational development techniques</p>

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