# Outcome of Master of Commerce (M.Com)

A Master of Commerce (M.Com) is a postgraduate degree that typically spans two years and provides students with advanced knowledge and expertise in the fields of commerce, accounting, finance, economics, and business management. It aims to develop a deeper understanding of concepts, along with analytical, research, and practical skills that are essential for leadership and higher-level roles in business and academia. Below are the general course outcomes of an M.Com program:

## 1. In-depth Understanding of Advanced Commerce Concepts

- Students will gain an advanced understanding of core topics like financial accounting, managerial accounting, corporate finance, international business, auditing, taxation, and business law.
- The ability to analyze complex financial statements, understand corporate financial reporting, and interpret accounting and economic data at a deeper level.

### 2. Research Skills and Analytical Thinking

- Mastery of research methodologies, allowing students to conduct independent research in the field of commerce and business.
- Ability to critically analyze existing theories and apply statistical tools to solve realworld business problems.
- Skills in formulating hypotheses, data collection, data analysis, and writing research papers or projects.

## 3. Specialized Knowledge in Accounting and Finance

- Students will acquire expertise in specialized areas such as financial management, financial analysis, risk management, and investment management.
- Knowledge of advanced concepts in accounting, including IFRS (International Financial Reporting Standards), forensic accounting, and financial reporting for multinational companies.
- Strong understanding of taxation policies, both direct and indirect taxes, as well as GST and international taxation.

## 4. Expertise in Business Economics and Corporate Strategy

- In-depth knowledge of microeconomics, macroeconomics, and their application in strategic business decision-making.
- Understanding of global business trends, the impact of economic policies, and the financial markets.
- Skills in corporate strategy formulation and business planning for sustainable growth in dynamic business environments.

## 5. Advanced Financial Management and Investment Strategies

- Proficiency in financial planning, corporate budgeting, capital structure management, mergers and acquisitions, and portfolio management.
- Understanding of investment tools, capital markets, equity and bond analysis, as well as behavioral finance.

### 6. Familiarity with Advanced Taxation and Auditing Practices

· Detailed understanding of advanced taxation laws, tax planning, and tax compliance for individuals and corporations.

Exposure to advanced auditing techniques, including internal and external auditing,

forensic auditing, and government auditing.

Ability to assess the tax efficiency and audit readiness of business operations.

## 7. Development of Leadership and Managerial Skills

Strengthened leadership abilities and an understanding of strategic management principles, organizational behavior, and human resource management.

Students will gain the skills necessary to manage teams, handle conflicts, and

implement organizational changes.

### 8. Enhanced Communication and Presentation Skills

 M.Com students will develop advanced communication skills for business settings, such as writing detailed reports, research papers, and making formal presentations.

They will be able to effectively communicate financial information, business analysis,

and strategic recommendations to stakeholders.

## 9. Expertise in International Business and Global Markets

 A deep understanding of the principles of international trade, global financial markets, foreign exchange markets, and cross-border taxation.

Familiarity with international business regulations, trade agreements, and the global

economic environment.

### 10. Entrepreneurial Mindset and Innovation

Exposure to entrepreneurial finance, risk-taking, and venture capital funding.

 Development of entrepreneurial skills for starting and managing businesses, especially in the context of evolving global markets.

## 11. Ethical Business Practices and Corporate Governance

· A strong focus on business ethics, corporate social responsibility (CSR), sustainability practices, and governance.

• Understanding of ethical issues in business and the importance of transparent and

responsible corporate governance.

### 12. Career Advancement and Opportunities

M.Com graduates will be well-prepared for senior-level roles in finance, accounting,

taxation, banking, business consulting, and management.

· The program also provides a pathway for those interested in teaching or research careers in academia, as well as preparing students for professional certifications like CA (Chartered Accountant), CS (Company Secretary), CFA (Chartered Financial Analyst), or ICWA (Cost Accountant).

Graduates may also pursue entrepreneurship or consultancy roles.

#### 13. Preparation for Doctoral Studies (Ph.D.)

- The M.Com program prepares students for advanced academic studies, including Ph.D. in Commerce, Economics, or Management.
- Provides a strong foundation for those interested in teaching at the university level or conducting academic research.

# Outcome of Bachelor of Commerce (B.Com)

A **Bachelor of Commerce (B.Com)** is an undergraduate degree that typically spans three years and provides students with a strong foundation in business, finance, economics, and management. The course aims to develop both theoretical knowledge and practical skills in various areas related to commerce and business. Here are the general **course outcomes** of a B.Com program:

#### 1. Understanding of Core Business Concepts

- Students will gain a comprehensive understanding of key business and commercerelated concepts, including accounting, finance, economics, marketing, taxation, and business law.
- Ability to understand and interpret financial statements, balance sheets, profit and loss accounts, and cash flow statements.

#### 2. Developing Analytical and Critical Thinking Skills

- Students will develop the ability to analyze business data, evaluate market trends, and make informed decisions based on evidence.
- They will be able to apply various business and financial models to solve problems effectively.

#### 3. Application of Accounting and Financial Principles

- Mastery of accounting principles, including double-entry bookkeeping, journal entries, ledgers, and financial statement preparation.
- Knowledge of budgeting, financial planning, and corporate finance to manage business operations.

### 4. Knowledge of Business Laws and Ethics

- Students will understand the legal environment in which businesses operate, including contract law, intellectual property rights, and labor laws.
- Develop an understanding of corporate governance, business ethics, and social responsibility.

### 5. Familiarity with Marketing and Consumer Behavior

- · Exposure to the principles of marketing, advertising, and sales.
- Understanding of consumer behavior, market segmentation, and branding strategies to create effective marketing campaigns.

### 6. Understanding of Economics and Business Environment

- Students will gain a solid grounding in microeconomics and macroeconomics, and how economic principles affect business operations.
- Familiarity with global business trends, trade policies, and the impact of government policies on businesses.

#### 7. Enhanced Communication Skills

- The program helps in developing effective communication skills, both written and oral, which are essential in business environments.
- Ability to prepare reports, presentations, and business proposals.

#### 8. Development of Management Skills

- Basic understanding of management principles such as planning, organizing, staffing, and controlling.
- · Exposure to human resource management, leadership, and organizational behavior.

#### 9. Understanding of Taxation and Auditing

- Students will gain knowledge of direct and indirect taxes, including income tax, GST, and corporate tax.
- Exposure to auditing processes and procedures, including internal and external audits.

#### 10. Practical Skills for Real-World Application

- Opportunity to apply theoretical knowledge through internships, projects, or case studies.
- · Hands-on experience with accounting software and business applications.

#### 11. Preparation for Further Education and Career Opportunities

- B.Com graduates can pursue further studies such as Master of Commerce (M.Com), MBA, CA (Chartered Accountant), CS (Company Secretary), ICWA (Cost Accountancy), or other specialized certifications.
- B.Com graduates are well-equipped to work in various sectors such as finance, accounting, banking, taxation, insurance, and consulting.

### 12. Entrepreneurial Skills

 The course also aims to develop entrepreneurial thinking and the ability to start and manage a business.

#### Program Outcome for BCA I year (Certificate Program)

After the completion of this course, a successful student will be able to do the following.

- Understand the basic structure, operation and characteristics of digital computer
- Design simple combinational digital circuits based on given parameters
- Develop simple algorithms and flow charts to solve a problem with programming using top down design principal
- Writing efficient and well-structured computer algorithm/ program.
- Learn to formulate iterative solutions and array processing algorithms for problems
- Describe the importance of computer system resources and the role of operating system in their management policies and algorithms.
- Specify objectives of modern operating system and describe how operating systems have evolved over time.
- Understanding various process management concepts and can compare various scheduling techniques, synchronization and deadlocks.
- Apply the Boolean algebra, switching circuits and their applications.
- Minimize the Boolean Function using Karnaugh Map.
- Understand the lattices and their types.
- Graphs, their types and its applications in study of shortest path algorithms.
- Test whether two given graphs are isomorphic.

#### Program Outcome for BCA II year (Diploma Program)

After the completion of this course, a successful student will be able to do the following.

- Understand the basic structure, operation and characteristics of digital computer
- Design simple combinational digital circuits based on given parameters
- Develop simple algorithms and flow charts to solve a problem with programming using top down design principal
- Writing efficient and well-structured computer algorithm/ program.
- Learn to formulate iterative solutions and array processing algorithms for problems
- Describe the importance of computer system resources and the role of operating system in their management policies and algorithms.
- Specify objectives of modern operating system and describe how operating systems have evolved over time.
- Understanding various process management concepts and can compare various scheduling techniques, synchronization and deadlocks.
- Apply the Boolean algebra, switching circuits and their applications.
- Minimize the Boolean Function using Karnaugh Map.
- Understand the lattices and their types.
- Graphs, their types and its applications in study of shortest path algorithms.
- Test whether two given graphs are isomorphic.
- Demonstrate the Basic Concepts of Networking, Networking Principles, Routing Algorithms, IP Addressing and Working of Networking Devices.
- Demonstrate the Significance, Purpose and application of Networking Protocols and Standards.
- Describe, compare and contrast LAN, WAN, MAN, Intranet, Internet, AM, FM, PM and Various Switching Techniques.

- Explain the working of Layers and apply the various protocols of OSI & TCP/IP model.
- Analyze the Requirements for a Given Organizational Structure and Select the Most Appropriate Networking Architecture and Technologies
- explain the features of database management systems and relational database.
- design conceptual models of a database using ER modelling for real life applications and construct queries in relational algebra.
- create and populate a RDBMS for a real-life application, with constraints and keys, using SQL.
- retrieve any type of information from a database by formulating complex queries in SQL.
- Use an integrated development environment to write, compile, run, and test simple object-oriented Java programs.
- Read and make elementary modifications to Java programs that solve real-world problems.
- Validate input in a Java program
- Apply the simplex method to find an optimal vector for the standard linear programming problem and the corresponding dual problem.
- Find optimal solution of transportation.

#### Program Outcome for BCA III year (Degree Program)

After the completion of this course, a successful student will be able to do the following.

- Understand the basic structure, operation and characteristics of digital computer
- Design simple combinational digital circuits based on given parameters
- Develop simple algorithms and flow charts to solve a problem with programming using top down design principal
- Writing efficient and well-structured computer algorithm/ program.
- Learn to formulate iterative solutions and array processing algorithms for problems
- Describe the importance of computer system resources and the role of operating system in their management policies and algorithms.
- Specify objectives of modern operating system and describe how operating systems have evolved over time.
- Understanding various process management concepts and can compare various scheduling techniques, synchronization and deadlocks.
- Apply the Boolean algebra, switching circuits and their applications.
- Minimize the Boolean Function using Karnaugh Map.
- Understand the lattices and their types.
- Graphs, their types and its applications in study of shortest path algorithms.
- Test whether two given graphs are isomorphic.
- Demonstrate the Basic Concepts of Networking, Networking Principles, Routing Algorithms, IP Addressing and Working of Networking Devices.
- Demonstrate the Significance, Purpose and application of Networking Protocols and Standards.
- Describe, compare and contrast LAN, WAN, MAN, Intranet, Internet, AM, FM, PM and Various Switching Techniques.

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- create and populate a RDBMS for a real-life application, with constraints and keys, using SQL.
- retrieve any type of information from a database by formulating complex queries in SOL.
- Use an integrated development environment to write, compile, run, and test simple object-oriented Java programs.
- Read and make elementary modifications to Java programs that solve real-world problems.
- Validate input in a Java program
- Apply the simplex method to find an optimal vector for the standard linear programming problem and the corresponding dual problem.
- Find optimal solution of transportation.
- Understand the basics of computer graphics, different graphics systems and applications of computer graphics.
- Discuss various algorithms for scan conversion and filling of basic objects and their comparative analysis.
- Use of geometric transformations on graphics objects and their application in composite form.
- Extract scene with different clipping methods and its transformation to graphics display device.
- Explore projections and visible surface detection techniques for display of 3D scene on 2D screen.
- Develop and execute simple Python programs.
- Structure a Python program into functions.
- Using Python lists, tuples to represent compound data
- Develop Python Programs for file processing
- Learn fundamentals of cloud computing
- Understand cloud architecture, types and services.
- Apply concepts of cloud computing in real applications
- Identify the key components of cyber security network architecture.
- Employ, design and implement appropriate security technologies and policies to protect computers and digital information
- Analyze threats and risks within context of the cyber security architecture.
- Apply cyber security architecture principles.

#### PROGRAMME OUTCOMES (POs) PGDCA

Post Graduate Diploma in Computer Applications (PGDCA) is designed for graduate students who are seeking professional knowledge in computer applications and are keen to equip the students with requisite knowledge, skills and right attitude necessary for becoming efficient Computer / IT Professionals. This course is useful for students who want to learn computer applications in different fields like banking, insurance, government sectors and accounting. This programme covers a blend of computer subjects like programming languages, data base management, systems analysis, Operating system, PC packages and computer software development in specific applications.

This program equips the students with skills required for designing, developing applications in Information Technology. University has designed PGDCA program to prepare students to attain following abilities:

- To understand the key concepts of Information Technology (IT) and how IT can improve organizational performance.
- To make students learn the latest trends in various subjects of computers & information technology.
- To understand the computing techniques to solve business problems.
- To make students proficient in data and office management.
- To enhance the skills to work on multidisciplinary managerial tasks.