## POST GRADUATE DEPARTMENT OF COMMERCE UNIVERSITY OF JAMMU

## **Programme Outcomes and Programme Specific Outcomes**

Programme	Nature of Outcomes	Programme Outcomes
M. Com.	General	In-depth theoretical and practical knowledge in the domain of accounting & finance, marketing and human resource management, which will make the students competent and confident in leveraging employment opportunities in the national and international markets.
M. Com.	Specific	<ul> <li>Apply knowledge regarding accounting principles; corporate accounting and cost accounting methods in accounting related jobs;</li> <li>Employ strategy focused marketing practices in decision-making;</li> <li>Apply knowledge regarding strategic human resource practices to pursue HR related jobs;</li> <li>Extend knowledge in business research and data analytical techniques used for business decision-making;</li> <li>Comprehend knowledge relating to different fields of commerce through GST, corporate governance, business ethics and entrepreneurial development to pursue self-employed jobs.</li> </ul>

## **Course Outcomes of the Programme offered by the Department**

Programme/	Course Code	Course Title	Outcomes
Semester			
M. Com Sem – I	PSCOTC150	Financial Reporting	<ul> <li>Gain the skill of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, interpreting the financial structure and analysing general purpose financial reports;</li> </ul>
			Acquire the ability to integrate and solve problems in practical

		scenarios on accounting standards, guidance notes and Indian accounting standards for deciding the appropriate accounting treatment and formulating suitable accounting policies;  • Evaluate different types of performance measurement systems in accounting and commonly used financial control systems;  • Combine practice and theoretical knowledge of financial accounting and develop awareness of emerging trends in financial accounting;  • Demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
PSCOTC1:	GST Law and Practice	<ul> <li>Understand the background for introduction of GST in India;</li> <li>Know about eligibility and conditions for availing input tax credit;</li> <li>Learn about registration requirements, maintenance of books of accounts and assessment under GST; and</li> <li>Understand impact of GST and compensation to states on account of any loss that occurs due to introduction of GST in the states;</li> <li>Acquire knowledge about recent changes taking place in GST Law.</li> </ul>
PSCOTC1:	Organisational Behaviour	<ul> <li>Describe the evolution, growth and application of OB;</li> <li>Understand the individual differences on the basis perception, learning, personality, attitude &amp; motivation;</li> <li>Relate group behaviour&amp; work teams with performance of an organisation;</li> <li>Apply the techniques of conflict management, organisational change &amp; stress management;</li> <li>To imbibe the need of organisational change for development.</li> </ul>
PSCOTC1:	Managerial Economics	<ul> <li>Understand the role of managerial economics in business contexts;</li> <li>Understand consumer choices and decisions;</li> </ul>

			<ul> <li>How production theory helps the managers in determining short run and long run costs;</li> <li>Understand the price setting in varied market conditions; and</li> <li>To develop managerial insights using economic principles for making decision under varied environmental constraints.</li> </ul>
	PSCOTC154	Business Statistics	<ul> <li>Understand the relevance of statistics in business operations;</li> <li>Apply the probability and ANOVA for solving business problems;</li> <li>Able to use various methods of association of attributes, multiple correlation and regression analysis;</li> <li>Compute parametric and non-parametric tests for hypothesis testing;</li> <li>Analyse the complex set of data through various statistical techniques for solving business problems.</li> </ul>
	PSCOTC160	Seminar	• To make preferably power point presentation on any topic of course/s studies at M.Com. I semester and the judgment would be based on <i>contents of presentation</i> , <i>current knowledge</i> , <i>communication skills</i> , <i>quality of answers raised etc</i> .
M. Com Sem - II	PSCOTC250	Advanced Accounting	<ul> <li>Develop competencies in identifying opportunities/areas for mergers, demergers, amalgamations and takeovers etc.</li> <li>Carrying out valuations involved therein, building up strategies for them and evaluating the post restructuring performance of the enterprise;</li> <li>Have deeper understanding of methods of valuation of profit for return on capital employed, financial evaluation of lease, methods of computing lease rentals and have greater confidence in their application;</li> <li>Prepare consolidated financial statements of holding and subsidiaries companies with appropriate accounting standards;</li> <li>Demonstrate knowledge of preparation of funds flow and cash</li> </ul>

		<ul> <li>flow statements in accordance with generally accepted accounting principles through analysis and synthesis of information as well;</li> <li>Prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.</li> </ul>
PSCOTC251	Strategic Management	<ul> <li>Understand the conceptual framework of strategy and strategic management.</li> <li>Develop competency to analyse and evaluate the impact of internal and external forces on generating strategic alternatives and selection.</li> <li>Formulate structural design and strategic plans for implementation of strategy.</li> <li>Implement strategic evaluation &amp; control techniques to achieve objectives.</li> <li>Design, implement and evaluate business strategy.</li> </ul>
PSCOTC252	Financial Management	<ul> <li>Familiarise with the role and challenges faced by the finance manager;</li> <li>Understand the evaluation of capital expenditure and cost of various sources of finance;</li> <li>Able to compute various types of leverages and its impact on value of the firm;</li> <li>Know the various models of dividend and sources of short-term financing;</li> <li>Provide consultation for managing the funds efficiently for enhancing net worth.</li> </ul>
PSCOTC253	Human Resource Management	<ul> <li>Apply the basic concepts and models of human resource management at work place;</li> <li>Demonstrate a basic understanding of different tools of forecasting and planning human resource needs as well as formalise, design, and evaluate various recruitment, selection and placement policies;</li> <li>Design compensation plan for various levels and develop system for the management of the same;</li> </ul>

	PSCOTC254	Marketing Management	<ul> <li>Apply various industrial relations approaches for managing workplace conflicts as well as industrial disputes and devising mechanism for their redressal;</li> <li>Use labour officer for education employees about their rights.</li> <li>Describe the evolution, growth and implementation of basics of marketing.</li> <li>Understand the consumer and business differences in taking buying decisions.</li> <li>Understand the product and pricing aspects from manufacturing perspectives.</li> <li>Understand the promotion and distribution aspects from manufacturing perspectives.</li> <li>To develop, design and suggest marketing strategies for enhanced market share.</li> </ul>
	PSCOTC260	Summer Training Project Report	<ul> <li>To construct the company profile by compiling the brief history, management structure, products / services offered, key achievements and market performance for organization of internship.</li> <li>The student is able to assess its Strengths, Weaknesses, Opportunities and Threats (SWOT).</li> <li>To determine the challenges and future potential for internship organization in particular and the sector in general.</li> <li>To test the theoretical learning in practical situations by accomplishing the tasks assigned during the internship period.</li> <li>To apply various soft skills such as time management, positive attitude and communication skills during performance of the tasks assigned in internship organization.</li> </ul>
M. Com Sem- III (Core Courses)	PSCOTC350	Entrepreneurship and New Ventures	<ul> <li>Learn how to utilize the human skills for creative and new ideas as well as promote employees to indulge in intrapreneurship.</li> <li>Write business plan keeping in mind the lenders and</li> </ul>

			<ul> <li>investors' attitude and expectations from new business.</li> <li>Assess the opportunities and constraints for new business ideas with the help of entrepreneurial development programs.</li> <li>Role of EDPs in providing better financial, technical and managerial benefits.</li> <li>Apply entrepreneurial knowledge for better management of business in terms of expansion and diversification through strategic alliances.</li> </ul>
	PSCOTC351	Business Research Methods	<ul> <li>Acquaint students with the basics of business research.</li> <li>Understand the different research designs and need of sampling in business research.</li> <li>Application of tools of data analysis and interpretation.</li> <li>Prepare the detailed research report by following research ethics and plagiarism.</li> <li>Apply the statistical techniques for analysing the data of various organisations</li> </ul>
M. Com Sem— III (Finance & Accounting) Major Courses	PSCOTFC352	Financial Markets and Institutions	<ul> <li>Apply concepts relevant to financial markets and financial institutions, and the instruments of financial markets and institutions.</li> <li>To have detailed knowledge of exchange rates and currency markets.</li> <li>To make students aware of the credit policies of various financial institutions and the purpose of their establishment.</li> <li>To familiarize with the various non-banking financial institutions and their functions.</li> <li>To critically evaluate the recent financial news article &amp; relevant research in financial markets &amp; aids in decision making abilities.</li> </ul>
	PSCOTFC353	Investment Management	<ul> <li>Describe the characteristics of various investment alternatives available to investors;</li> <li>Calculate the intrinsic value of a stock using the zero-</li> </ul>

M. Com Som	PSCOTFE354	Advanced Cost Accounting	growth model, constant growth model and the two-stage growth model. He should also be able to estimate the net asset value of mutual funds;  • Use breadth indicators and market sentiment indicators to assess the technical condition of the market; and  • Assess the impact of asset allocation, sector choice, passive and active strategies used in managing the portfolio-on-portfolio performance.  • Act as investment practitioners like equity researchers, portfolio managers, investment counselors and corporate treasures.
M. Com Sem— III (Finance & Accounting) Minor Courses	PSCOTFE354	Advanced Cost Accounting	<ul> <li>Demonstrate costing methods and techniques appropriate to a variety of different businesses.</li> <li>Have the ability to maintain cost data for inter-firm comparison, comparison of operational efficiency of individual concerns within the industry and to assist in the fixation of selling price for the industry as a whole;</li> <li>Develop competencies in evaluating the costs and benefits of implementing activity-based costing system;</li> <li>Adopt CVP analysis to situations in which a product has more than one cost driver; and</li> <li>Demonstrate knowledge about the theory of constraints, throughput accounting, target costing, life cycle costing, value engineering, and value chain analysis.</li> </ul>
	PSCOTFE355	Behavioural Finance	<ul> <li>Understand the investment decision cycle.</li> <li>Compare expected utility theory with other related theories.</li> <li>Learn about active portfolio management</li> <li>Understand the role of behavioral factors in corporate decision making.</li> <li>Demonstrate a basic understanding of mental accounting</li> </ul>
M. Com Sem- III (Marketing) Major Courses	PSCOTMC352	International Marketing	<ul> <li>Assess the impact of culture, political vulnerability legal issues involved in international marketing;</li> <li>Interpret and explain the importance of product adaptation;</li> <li>Identify, locate and design promotional –mix and channel</li> </ul>

			<ul> <li>mix keeping barriers in mind;</li> <li>Describe strategic implications for marketing in different market regions across world;</li> <li>Understanding the role of multinational regions and market group in international marketing.</li> </ul>
	PSCOTMC353	Services Marketing	<ul> <li>Describe the evolution, growth and application of services marketing.</li> <li>Understand the factors influencing expectations and perceptions of consumers.</li> <li>Understand the role of relate group behavior &amp; work teams with performance of an organization</li> <li>Apply the techniques of conflict management, organizational change &amp; stress management</li> <li>To develop and design marketing strategies for the service products.</li> </ul>
M. Com Sem— III (Marketing) Minor Courses	PSCOTME354	Strategic Marketing	<ul> <li>Understand the strategy content and process perspective;</li> <li>Know about the strategy selection and portfolio analysis;</li> <li>Recognise the role of customer relation strategy;</li> <li>Define and explain emerging issues such as social media marketing and interactive marketing;</li> <li>Understand the relevance of indicators such as customer lifetime value and customer referral value.</li> </ul>
	PSCOTME355	Retail Management	<ul> <li>Portray the growth of Indian retail sector;</li> <li>Understand the factors influencing store location, layout and design;</li> <li>Understand the components of retail mix;</li> <li>Familarise with recent trends in retailing and modern retail formats;</li> <li>Able to guide the retailers for proper space, layout and store management for the superior customer value.</li> </ul>
M. Com Sem- III (HRM) Major Courses	PSCOTHC352	Strategic HRM	<ul> <li>Identify the key HRM functions and operations as well as recognize the linkages between the organizational strategies and human resource strategies;</li> <li>Use various methods of forecasting the demand and supply</li> </ul>

			<ul> <li>of labour within the organisation as well as outside the organisation;</li> <li>Design the process for identifying high potential needs and establish a talent channel to serve the organization's present and future high potential requirements;</li> <li>Devise the strategies to reduce various HR costs;</li> <li>To develop the objective metrics to measure these costs.</li> </ul>
	PSCOTHC353	Human Resource Development	<ul> <li>To make student aware of the concepts, techniques and practices of human resource development.</li> <li>To give in-depth knowledge about the HRD systems and brining effectiveness in HRD systems</li> <li>To make students capable of applying the principles and techniques as professionals for developing human resources in an organization.</li> <li>To be cognizant about the career management and management development practices of organisations.</li> <li>To provide proficiency in handling critical decisions among myriad choices about how to plan for and affect the evolving lifelong learning needs of their organizations.</li> </ul>
M. Com Sem— III (HRM) Minor Courses	PSCOTHE354	Management of Transformation	<ul> <li>Utilize change and change management knowledge and skills in designing an action plan for change for a real-life organisation.</li> <li>Prepare a personal plan for growth as a transformational leader.</li> <li>Contrast and compare different options of business process reengineering.</li> <li>To make the students develop the art of thinking afresh to provide new solutions to the problems which can act as benchmark for others to bring transformation in organisations.</li> <li>To develop an understanding of transformation among HR leaders to enable them to pursue changes and transform as dynamic HR leaders.</li> </ul>
	PSCOTHE355	Knowledge Management	To apply the knowledge management concepts and its

			<ul> <li>techniques in organizations.</li> <li>To enable the students to apply the entire process of knowledge creation, identification, storage and sharing in various organisations.</li> <li>To relate the knowledge culture, CRM and technology with knowledge management to better the support system of organisation.</li> <li>To apply the best strategy of knowledge management to face the competitive environment.</li> <li>To prepare HR manager to participate in organisational knowledge management efforts and facilitate in management of knowledge</li> </ul>
M. Com Sem— III (Open Courses)	PSCOTOC356	Financial Policies and Practices	<ul> <li>Students are able to do financial planning and optimum capitalization.</li> <li>Understand the relevance of long-term financing in firm capital.</li> <li>Describe the applicability of short-term financing for liquidity.</li> <li>Properly manage the surplus and its distribution to investors.</li> <li>Able to design the capitalization of an enterprise for maintain liquidity and solvency.</li> </ul>
M. Com Sem— III (Core Practical Courses)	PSCOTC360	Corporate Presentations	<ul> <li>To prepare students chose among the Fortune 500 companies and know their HR, Marketing and Financial Strategies.</li> <li>To present with greater control and charisma in front of others</li> <li>To choose right amount of information to share with audience groups</li> <li>Identify possible solutions to the questions raised</li> </ul>
M. Com Sem- IV (Core Courses)	PSCOTC450	International Business	<ul> <li>To explain how international factors affect domestic concerns for the business' expansion abroad.</li> <li>To explain the key environmental issues related to business operating in other countries and interrelationship of regional economic integration and economic, political integration</li> </ul>

			<ul> <li>To enhance the cognitive knowledge of students regarding global issues and the BoP</li> <li>To explain the main institutions that shape the global marketplace</li> <li>To help students to make a lasting impact on global organizations all while positioning for professional advancement.</li> </ul>
	PSCOTC451	E-Commerce	<ul> <li>To furnish the detailed knowledge of E-commerce and its intricacies.</li> <li>To provide updated knowledge about the EC activities, support mechanisms, platforms and tools.</li> <li>To sensitize students about the applications of E-commerce</li> <li>To make students aware about E-government, E-learning, C-Commerce and C2C e-commerce</li> <li>To exhibit adeptness in application of e-commerce in wholesaling and retailing</li> </ul>
M. Com Sem— IV (Finance & Accounting) Major Courses	PSCOTFC452	International Finance	<ul> <li>Disseminate knowledge about the international financial institutions and major reforms in international finance.</li> <li>Acquaint students with forex markets participants, risks, hedging process &amp; instruments.</li> <li>Understand about the regulatory bodies, their working and functions.</li> <li>Evaluate and analyse the foreign investment projects</li> <li>Provide knowledge about the various tools to find the exchange rates, compare inflation rates, get an idea about investing in international debt securities, ascertain the economic status of other countries and judge the foreign markets.</li> </ul>
	PSCOTFC 453	Management Control System	<ul> <li>Describe models and methods relating to reporting, communication, decision making and accountability in the management control area;</li> <li>Apply models and methods of management control in different area and will be able to show how models and</li> <li>methods in management control can be used to implement</li> </ul>

			<ul> <li>organizational changes;</li> <li>Understand how the managers of different responsibility centers creates a balance between benefits and costs</li> <li>in making the decisions which are important for the company;</li> <li>Understand how transfers occurs between different subsidiaries of the same parent company and how transfer pricing helps in avoiding or reducing tax thereby decreasing cost of production and increasing profit;</li> <li>Evaluate two or more alternatives such as make or buy, own or lease, retain or replace, repair or renovate, now or later etc., leading to a final choice, popularly known as alternative choice decisions.</li> </ul>
M. Com Sem— IV (Finance & Accounting) Minor Courses	PSCOTFE454	Financial Planning	<ul> <li>Understand the basic premise of financial planning,</li> <li>Analyse risk and devise appropriate insurance plans,</li> <li>Learn about retirement planning and employee benefits;</li> <li>Understand taxation principles related to financial planning;</li> <li>Describe ethical &amp; business aspects of financial planning.</li> </ul>
	PSCOTFE455	Financial Econometrics	<ul> <li>Have a deeper understanding of basic concepts of econometrics and have greater confidence in its application;</li> <li>Interpret and critically evaluate the outcomes of empirical analysis by using standard econometrics techniques;</li> <li>Learn appropriate alternatives to ordinary least squares, when assumptions underlying the classical linear regression model are violated.</li> <li>Use a statistical/econometric computer package to estimate an econometric model in computer software like EVIEWS, STATA and Gretel; and</li> <li>Act as a professional economist for the government, nongovernment and the corporate sectors.</li> </ul>
M. Com Sem– IV (Marketing)	PSCOTMC452	Brand Management	<ul> <li>Describe the role of brand fundamentals;</li> <li>Understand the significance of components of brand equity models;</li> </ul>

Major Courses			<ul> <li>Relate brand leveraging and brand hierarchy;</li> <li>Understand the implementation of integrated marketing communication and brand strategy,</li> <li>Able to use qualitative and quantitative methods to measure brand equity and value.</li> </ul>
	PSCOTMC453	Consumer Behaviour	<ul> <li>Develop an understanding about consumer behaviour and its applications in marketing;</li> <li>Demonstrate an understanding of buyer behaviour in improved decision making;</li> <li>Understand the role of socio-cultural determinants in consumer choice making;</li> <li>Explore the realities and implications of buyer behaviour in materialism context;</li> <li>Develop and design brand loyalty strategies based on consumption pattern of consumers.</li> </ul>
M. Com Sem- IV (Marketing) Minor Courses	PSCOTME454	Business to Business Marketing	<ul> <li>Understand the differences between consumer and business marketing;</li> <li>Know the product, branding and pricing strategies adopted in business markets;</li> <li>Recognise the role of sales promotion, public relations, publicity and direct marketing in business marketing;</li> <li>Understand strategic planning at corporate and business unit levels;</li> <li>Explain the issues of sustainability in business marketing.</li> </ul>
	PSCOTME455	Supply Chain Management	<ul> <li>Confidently understand the concept and value of supply chain management in business;</li> <li>Identify the optimal -mix of material handling, warehousing, inventory, transportation in supply chain process;</li> <li>Manage supply chain operations to ensure a flow of products and services to deliver what the customer want; at the price they want and the quantity they need;</li> <li>Describe the relevance of its usage in supply chain</li> </ul>

			<ul> <li>management;</li> <li>To develop and design supply chain management to deliver products including service products seamlessly.</li> </ul>
M. Com Sem— IV (HRM) Major Courses	PSCOTHC452	Legal and Social Security	<ul> <li>To equip the students with the knowledge of social security and industrial relations;</li> <li>To apprise students with factories act, minimum wages act, payment of gratuity act and payment of bonus act.</li> <li>To help students apprehend about the regulations relating to compensation and provident fund;</li> <li>To appraise students about the employee state insurance act and laws relating to safe working conditions for children and women;</li> <li>To make students proficient in understanding the regulations of several state and federal specific programs that focus on health care, disability, insurance, welfare and help for the needy.</li> </ul>
	PSCOTHC453	Performance Management and Reward System	<ul> <li>Identify the key HRM functions and operations as well as recognise the linkages between the organisational strategies and human resource strategies.</li> <li>Use various methods of forecasting the demand and supply of labour within the organisation as well as outside the organisation.</li> <li>Inspect the process for identifying high potential needs and establishing a talent channel to serve the organisational present and future high potential requirements.</li> <li>Develop strategies for employee retention.</li> <li>Devise the strategies to reduce various hr costs and develop the objective metrics to measure these costs.</li> </ul>
M. Com Sem- IV (HRM) Minor Courses	PSCOTHE454	Talent Management	<ul> <li>Describe and implement the processes for searching and recognizing talent;</li> <li>To apply various talent strategies and plans in different areas of organisations;</li> <li>To be able to adopt best talent strategy to retain the talent in</li> </ul>

			<ul> <li>the organization;</li> <li>Understand how adequately to compensate the talent of the organization;</li> <li>To align the HR strategy with talent management process and practices to develop and evaluate best talent in the organisation.</li> </ul>
	PSCOTHE455	International HRM	<ul> <li>Differentiate between international and domestic human resource management.</li> <li>Use various approaches for staffing the multinational enterprises.</li> <li>Design training programs for international human resource management.</li> <li>Critically reflect upon the need for appropriate performance and compensation management mechanism.</li> <li>Design various programmes for expatriate management.</li> </ul>
M. Com Sem – IV (Open Course)	PSCOTOC456	Creativity and Innovation	<ul> <li>Understand creativity and identify the mental locks that limit the creativity of an individual.</li> <li>Use creative thinking techniques for improving the creative process.</li> <li>Apply their innovative ideas in the dynamic world;</li> <li>Better use of e-commerce by analyzing the impact of e-commerce on business models;</li> <li>Use the intellectual property rights for obtaining patents, trademarks and copy rights.</li> </ul>
M. Com Sem- IV (Core Practical Courses)	PSCOTC460	Comprehensive Viva Voce	<ul> <li>To demonstrate the knowledge of the programme domain</li> <li>To present the views cogently and precisely</li> <li>To be well prepared for the competitive examinations by grasping the overall knowledge of the subjects studied in four semesters</li> <li>To Equip the students with analytical and evaluation abilities to respond to impromptu questions by the panel members.</li> <li>To make the students to face the expert panel and present the knowledge, skills and</li> </ul>

	• problems in the most efficient way.