

Bhikhabhai Jivabhai Vanijya Mahavidyalaya, Vallabh Vidyanagar

Program outcomes (POs) M.COM

- To serves the need of industry as well as prepare students for taking up research and teaching commerce subjects.
- To acquire the ability to engage in independent and lifelong learning.
- To equip the students to face the modern day challenges in commerce and business.
- To cultivate the skill of entrepreneurship of students.
- To impart basic and operational knowledge on all functional areas of Commerce and Management

❖ Programme Specific Outcomes – Advanced Accounting and Auditing

- To prepare the students to be competent at every level of competitive world.
- Develop proficiency to pursue professional courses as CA , CS , CMA , CFA etc..
- To develop the practical skills in students to work as accountant, audit assistant, tax consultant, and computer operator.
- To develop the quantitative and qualitative knowledge in students for their future careers in business.
- To serves the need of industry as well as prepare the students for taking up research in the field of finance and commerce.
- To provide the knowledge of various accounting concepts
- To impart the knowledge about accounting methods, procedures and techniques.
- To acquaint students with practical approach to accounts writing by using software package and by learning various accounts.
- To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.
- To create awareness in application oriented research through research for business decision.

❖ Programme Specific Outcomes – Human Resource Management

- To provide conceptual and procedural knowledge of functional areas of Human Resource.
- Demonstrate proficiency in fundamental human resource theories and concepts, and how they apply to real world situations.
- Understand human recourse policies and practices that help to promote organisational strategic goals.
- Develop an understanding of the challenges of human resource management and successfully manage and resolve conflict.
- Be equipped to assume leadership positions in different organizations and manage many types of people and groups.
- Evaluate legal and ethical issues as they apply to human resource management locally and globally.
- Understand and engage in research utilizing sound methods learnt and thereby add value to his work and the community

Course Outcomes

❖ Cost and Management Accounting:

- To acquaint students with basic concepts in cost accounting and equip them to prepare cost statement.
- Have basic understanding of cost accounting, and be aware of techniques of costing and various methods of costing.
- Have a conceptual understanding of Activity Based Costing.
- Have a basic understanding of Management Accounting and how it differs from Cost Accounting.
- Analyze and interpret financial statements using various tools of financial analysis.
- Have in-depth knowledge of ratio analysis, and should be able to calculate and interpret various financial ratios.

❖ Financial Accounting:

- To provide basic understanding of computerized accounting, and accounting of special transactions .
- Work out the amount of claim for loss of stock and fixed assets that a business organization may lodge with an insurance company in case of a fire.
- Estimate the amount of loss of profit as a consequence of fire. CO4 Prepare financial statements of a firm which maintains incomplete records of its transactions.
- To give an insight into Financial Accounting in companies in order to prepare the students for further in-depth study of Accounting at an advanced level.
- Prepare Cash Flow Statement of a company as per AS 3.
- Prepare revenue accounts of a general insurance company as per the Form-B (RA) of Companies Act 2013 and guidelines given by IRDA.
- To understand the concept of General Insurance and its utility. To acquaint students about the Insurance sector in general to enable them to make informed decision while choosing career.
- Have information about various branches of general insurance and risk

❖ Research Methodology:

- To make the commerce student aware of the research angle of marketing, ethical issues in marketing research, branches of marketing, marketing research proposal, research design, scale of measurement, sampling and marketing research report.
- Understand the basic concepts of market research
- Learn the ethics to be followed during the market research
- Understand the branches of market research
- Learn to prepare market research proposal
- Understand the criteria of good research design
- Understand market research report and learn to draft market research report

❖ **Business Environment:**

- To make students aware of the trade policies, monetary policy, banking, tax structure and tax reforms .
- Understand different foreign trade policies adopted and their impact on businesses.
- Have an insight into the structure, working and problems of commercial banks.
- Understand the policies of the Reserve Bank of India and their impact on the economy.
- Get clarity on the Indian tax structure and understand the problem of black money and demonetization.

❖ **Principles Of Management**

- To know the overview of management.
- To study planning procedure.
- To identify the organizational structure and forms.
- To familiarize with communication motivation and leadership towards directing.
- To analyse the process of controlling.

❖ **Corporate Accounting**

- To study the basic concepts of corporate accounting
- To prepare the final accounts of companies
- To analyse the internal or external reconstructions of companies
- To know the liquidators final statement of accounts
- To summarize the consolidated financial statement and balance sheet for holding companies

❖ **INVESTMENT MANAGEMENT**

- To study investment concept, types feature and function
- To analyze investment goals, risk and return analysis
- To know the investment valuation measures and approach
- To familiarize investment portfolio, mutual funds and efficient market hypothesis
- To study derivative investment port and calls options.

❖ **Management Accounting:**

- To know the basics of management accounting
- To study the financial statement analysis
- To familiarize fund flow cash flow statement
- To analyze various budget
- To familiarize with marginal costing

❖ **Computerized Accounting:**

- To familiarize with mutual accounting and computerized accounting
- To get input on tally Feb. 9
- To study account information on Tally Feb .9 with use of keys
- To know inventory information application of VAT, TDS
- Make the students to prepare various accounting reports

❖ **Human Resources Management:**

- To know the basic of human resources management
- To analysis human resources planning
- To familiarize recruitment and selection procedu
- To study the trains methods and career development plan
- To know the methods of wage and salary administration – compensation plans

❖ **International Business Environment:**

- To know the globalization concept
- To familiarize political and social environment
- To analyze the economic and technological environment
- To study institutional environment
- To identify legal and ecological factors affecting international business

❖ **Entrepreneurship Development**

- Understand the institutional support to entrepreneurs
- Describe the Women Entrepreneur
- Classify the challenges of women entrepreneur
- Describe the Project management
- Identify the evaluation of Project