

GAUHATI COMMERCE COLLEGE
Department of M.Com

COURSE OUTCOME

Course (M.Com 1st Semester)	Course Outcomes
CO ₁ : Business Policy Analysis	<ol style="list-style-type: none"> 1. The objective of the course is to apprise the students about the relevance of welfare and the inevitability of government control over Business environment. 2. To enlighten the students of the various structural initiative on the part of the government to boost economic development in the country. 3. Ability to analyze the various structural initiatives undertaken by the Government to boost economic development in the country
CO ₂ : Financial Reporting & Analysis	<ol style="list-style-type: none"> 1. The primary objective of the paper is to strengthen the theoretical, analytical and applied knowledge base in analysing and reporting financial statements. 2. The other objectives of the paper are to familiarise the student with (a) the IFRS, (b) the conceptual framework of accounting and (c) the regulatory framework for the preparation of the financial statements 3. Ability to interpret • the IFRS • the conceptual framework of accounting and the regulatory framework for the preparation of the financial statements
CO ₃ : Marketing Policy Analysis	<ol style="list-style-type: none"> 1. To familiarize the students with the basic concepts and principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm Course 2. Ability to implement the conceptual

	and analytical skills required to manage marketing operations of a business firm
CO ₄ : Business Statistics	<ol style="list-style-type: none"> 1. The objective of this paper is to acquaint the students with the knowledge of basic statistics required for business data analysis in quantitative terms 2. Ability to implement various statistical techniques and tools in research and business decision making process
CO ₅ : Financial Markets & Institutions	<ol style="list-style-type: none"> 1. This course intends to help the students in understanding the role of financial institutions and markets in the business environment. The course is designed to learn various applications of principles from finance and economics that explore the connection between financial markets, financial institutions and the economy 2. Ability to apply various principles from finance and economics that explore the connection between financial markets, financial institutions and the economy
Course (M.Com 2 nd Semester)	
CO ₆ : Economic Legislations	<ol style="list-style-type: none"> 1. The course aims (i) To enable the students to earn professional skill in business; (ii) To make them conscious against the unscrupulous forces working against the financial growth of the country; (iii) To make the students socially conscious and responsible citizen. 2. Ability to identify and recognise unscrupulous forces working against the financial growth of the country and also the various consequences of violations of the legal bindings.
CO ₇ : Organisational Behaviour	<ol style="list-style-type: none"> 1. To provide an overview of theories and practices in organizational behaviour in individual, group and organizational level. Students will have a better

	<p>understanding of human behaviour in organization. They will know the framework for managing individual and group performance.</p> <ol style="list-style-type: none"> 2. Ability to comprehend complex human behaviour in organization. 3. Ability to identify the framework for managing individual and group performances in an organisational structure
CO ₈ : Operations Research & Computer in Business	<ol style="list-style-type: none"> 1. The objective of the course is to equip students with the knowledge of higher statistics as applied in commerce as well as business study and with elementary ideas relating to computer in business 2. Ability to enumerate complex business issues and research related activities with the aid of Statistical Models
CO ₉ (A): Advanced Financial Management (Group A)	<ol style="list-style-type: none"> 1. To make students understand various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies 2. Ability to analyse and interpret advanced analytical tools and techniques that are used for making sound financial decisions and policies
CO ₉ (B): Strategic Human Resource Management (Group B)	<ol style="list-style-type: none"> 1. To impart knowledge about the strategic aspect of human resource management. This paper also intends to make the students understand the linkage between human resource strategies and corporate strategies 2. Ability to compare and contrast the existing correlation between strategies, policies and principles of human resource management
CO ₁₀ (A): Security Analysis & Portfolio Management (Group A)	<ol style="list-style-type: none"> 1. The objective of this course is to provide a broad overview of investment

	<p>management, focusing on the application of finance theory to the issue faced by portfolio managers and investors in general.</p> <p>2. Ability to examine the various investment related decisions in the corporate world</p>
<p>CO₁₀(B): Marketing Research & Consumer Behaviour (Group B)</p>	<p>1. The course aims at exposing the students to the concept, tools and techniques of marketing research and to provide an in-depth understanding of the consumer buying processes and their determinants as relevant for marketing decision making.</p> <p>2. Ability to illustrate the consumer buying processes and their determinants relevant for marketing decision making.</p>
<p>Course (M.Com 3rd Semester)</p>	
<p>CO₁₁: Research Methodology</p>	<p>1. The objective of the course is to enlighten the students in respect of the methodology to be pursued in any research topic relating to commerce and business study.</p> <p>2. Ability to carry out a research work with an understanding of the procedures, techniques as well as challenges involved in research activities</p>
<p>CO₁₂: Project Management</p>	<p>1. The aim of the course is to enable the student to have the basic idea of the preparation, appraisal, monitoring and control and hedge risk of industrial project including the issues involved in Project implementation.</p> <p>2. Ability to illustrate and trace time, schedule and cost related issues in various phases of project life cycle</p>
<p>CO₁₃(A): International Financial Management (Group A)</p>	<p>1. The course objective is to provide a clear, conceptual framework for analyzing key financial decisions in</p>

	<p>multinational firms through an extension of the principles learned in the introductory financial management course. The learners are expected to apply critical thinking skills in identifying and evaluating international financial issues and information.</p> <p>2. Ability to apply critical thinking skills in identifying and evaluating international financial issues and information</p>
<p>CO₁₃(B): Industrial Relations & Labour Laws (Group B)</p>	<p>1. The objective of the course is to make student apprised of the various issues of labour in India and to ameliorate the conditions of labour in India. -to equate the Indian Labour Standards with that of recognised standard of ILO. -to bring about peace and healthy working environment in industrial work life</p> <p>2. Ability to comprehend the need for maintaining peace and harmony in the industrial work life.</p>
<p>CO₁₄(A): Advance Cost & Management Accounting (Group A)</p>	<p>1. The objective of the course is to enable students to acquire knowledge on (i) various cost concepts useful for managerial decision making; (ii) methods and technique of management accounting; (iii) Cost accounting rules as per Companies Act and (iv) to make the students to develop competence with their usage in managerial decision making and control.</p> <p>2. Ability to use accounting techniques in managerial decision making and control</p>
<p>CO₁₄(B): International Marketing (Group B)</p>	<p>1. To familiarize the students with the concept and issues of international marketing and enable them to be able to analyze the foreign market environment</p>

	<ol style="list-style-type: none"> 2. Ability to interpret and analyse the various challenges related to international marketing
CO ₁₅ : Dissertation	<ol style="list-style-type: none"> 1. To familiarise student with field exposure and how to prepare project report Report Writing: 75 Marks Viva-voce: 25 marks 2. Ability to link across different areas of knowledge and to generate, develop and evaluate ideas and information so as to apply these skills in their research enquiry.
Course (M.Com 4 th Semester)	
CO ₁₆ : Strategic Management	<ol style="list-style-type: none"> 1. To help students understand strategy making process that is informed integrative and responsive to rapid changes. It also familiarise the learner about the organization's mission, vision and objectives, developing policies and plan to understand the analysis and implementation of strategic management in strategic business units. 2. Ability to interpret and illustrate the organization's mission, vision and objectives and can also analyse the implementations of strategic decisions in strategic business units.
CO ₁₇ : Entrepreneurship Management	<ol style="list-style-type: none"> 1. This Course aims at imparting Entrepreneurial education to the students by giving an overview of who the entrepreneurs are and what competences are needed to become an entrepreneur. 2. Ability to initiate, manage and carry out small business enterprises.
CO ₁₈ (A): Tax Planning (EL)	<ol style="list-style-type: none"> 1. To familiarize the student with latest provisions of the Indian Income tax laws and related judicial pronouncements having implications for tax planning

	<ol style="list-style-type: none"> 2. Ability to compute, interpret and analyse regulations, laws and statements of Income Tax.
CO ₁₈ (B): Strategic Services Marketing (EL)	<ol style="list-style-type: none"> 1. To develop students' understanding of marketing strategies that meets the unique challenges and opportunities of the services sector. 2. Ability to interpret the variations in the strategies applied in products and services marketing
CO ₁₉ : Management of Financial Services	<ol style="list-style-type: none"> 1. The course is an extension of the course on financial services learned at graduate level and designed to enable students to acquire theoretical knowledge as well as enhance their ability to apply those in the work place in the financial services industry. The course focus is on management of the various financial services in the modern times 2. Ability to explain the broad dimension of financial services market 3. Ability to apply those theoretical knowledge in the work place of the financial services industry
CO ₂₀ : International Business	<ol style="list-style-type: none"> 1. The purpose of this course is to acquaint the students with nature, scope, structure and operations of international business and familiarize them with trends and developments in International Business Environment and policy framework 2. Ability to illustrate and interpret the trends and developments in International Business Environment and policy framework.