

# University of Science & Technology Meghalaya

Department of Commerce

M.Com

POs , PSOs, COs

SCHOOL OF BUSINESS SCIENCES



<b>Programme Outcomes (POs):</b>		
PO1. To build sound theoretical foundation to strengthen academic competence		
PO2. To enhance the ability of students in conceptualizing business problems and nurturing innovative minds with problem		
PO3. To develop and fortify research aptitude amongst the students through class room teaching and field works.		
PO4. To empower students by inculcating professional, technical and entrepreneurial skills to become a visionary management		
PO5. To reinforce positive attitude, moral character, modesty, open minded-ness, equitability, and perseverance amongst the		
<b>Programme Specific Outcomes (PSO):</b>		
PSO1. In-depth understanding of cross sections of industry, trade, retail and services		
PSO2. Giving exposure to complexities of international business, international marketing, strategic HRM		
PSO3. Giving exposure to various investment avenues, stock market, bond, debt, currency market		
PSO4. Improve the analytical skill and problem solving aptitude		
PSO5. Improving soft skill and communication through ICT		
PSO6. Selection of a researchable topic to enhance aptitude for survey, report writing and power point presentation		
PSO7. Sensitising the students about international, national, regional and local business avenues		
PSO8. Enabling them to take up NET, JRF, SET and other job related selection test		
PSO9. Promoting entrepreneurship and risk taking aptitude		
<b>COURSE CODE</b>	<b>NAME OF THE COURSE</b>	<b>COURSE OUTCOME(COs)</b>
MCM 101	BUSINESS ECONOMICS	CO1. It will enable to learn the techniques of profit maximization and wealth maximization, demand supply analysis indifference curve and utility analysis
		CO2. It will enable to learn theories of rent, interest, profit and wages and its bearing on capital maintenance and profit measurement
		CO3. It will enable to learn measurement of GDP growth, inflation management, trade cycle theories and their impact on business decisions
		CO4. It will enable to learn e-commerce, online business transactions, PPP model and payment and settlement obligations
		CO5. It will enable to learn the impact of monetary policy and fiscal policy and its application in relation to business decision making process
MCM 102	BUSINESS ENVIRONMENT	CO1. Understand the various components of environment and their interdependence. To know the necessity of environmental scanning and its techniques
		CO2. Assess the likely impact of economic environment such as monetary policy, fiscal policy, GDP, union budget etc on business decisions. Also to know about other economic parameters like human development, industrial policies, universal basic income, ease of doing business etc.
		CO3. Learn the impact of political, legal and socio cultural environment on business. Learners will be able to understand about regulatory bodies like SEBI, RBI and different Acts like Consumer Protection Act, Competition Act, etc. Also the leaners will have an understanding on society, culture and its impact on businesses
		CO4. Determine the impact of technological agreements and state of technology on businesses. To know the international business environment involving operations of MNCs, World Bank, WTO, IMF and their role in India. Exchange rate and its determination and the processes related to IPR
		CO5. Determine the emerging trends and its impact on business decision making. To study about sustainable practices, digital practices, new payment apps and its influence on business environment. Students will also be able to know about industrial environment in North Eastern Region (NER)
		CO1. Learn regulation of accounting through accounting standards IFRS
		CO2. Learn use of ICT in financial reporting through XBRL

MCM 103	FINANCIAL ACCOUNTING & REPORTING	CO3. Learn about convergence of national accounting standards with international accounting standards
		CO4. Learn about the analysis and interpretation of financial statements for decision making purpose
		CO5. Learn about measurement of earnings and reporting and computation of cash flow statements and its managerial use
MCM 104	MARKETING MANAGEMENT AND CONSUMER BEHAVIOUR	CO1. Understand the terms and concepts of marketing
		CO2. Know the important elements and issues of marketing
		CO3. Understand the marketing strategies and emerging trends to compete in the market
		CO4. Understand the concept of consumer behavior and the various factors influencing consumer decision process
		CO5. Learn the various consumer behavior models and the impact of technology in consumer behaviour
MCM 105	HUMAN RESOURCE MANAGEMENT	CO1: The course will create awareness among the student regarding fundamentals of Human Resource Management and contemporary issues associated with it.
		CO2: Students will understand the nuances of Human Resource Planning including Job Analysis, Job Design, Job Evaluation, and Performance Appraisal.
		CO3: The course will acquaint students with the knowledge required for Career & Succession Planning, Training & Development, and Performance Management.
		CO4: The course will enhance capability of students' in the area of Compensation Management, Human Resource Audit and Accounting
		CO5: Students will develop understanding of the concepts of Lay-off, Retrenchment and provisions related to it as per the provisions of Industrial Disputes Act, 1947 along with the other issues related with employee separation and retention
MCM 201	BUSINESS STATISTICS AND OPERATIONS RESEARCH	CO1. Students who successfully complete this course should be comfortable with basic statistics and probability. Students learn to understand different data types and their organization, management and presentation and to analyze statistical data graphically using frequency distributions and cumulative frequency distributions.
		CO2. Analyze and apply statistical data using various measures of central tendency and dispersion.
		CO3. Use and apply the basic probability rules, including additive and multiplicative laws, using the terms, independent and mutually exclusive events
		CO4. Student learns to calculate and interpret the correlation between two variables, to calculate simple linear regression equation for a set of data and to evaluate the properties of estimators.
		CO5. Given a problem situation be able to state appropriate null and alternative hypotheses and appropriate means that whether it should be one or two sided and be able to calculate a p-value and be able to interpret a p-value and perform a hypothesis test and state the conclusion with a sentence.
MCM 202	ORGANISATIONAL THEORY AND BEHAVIOUR	CO1. Acquaint the determinants of Inter-personal and Inter- Group behavior in organisational setting
		CO2. Equip with behavioural skills for managing people at work at individual and group level
		CO3. Determine why and how people behave in an organisation, understand human complications at workplace
		CO4. Understand work ethics and need for whistle blowing, study conflict management techniques to be followed at workplace
		CO5. Develop leadership skills for managing organisational dynamics
		CO1. Evaluate the financial objectives of various types of organization and understand the organization of finance function.

MCM 203	FINANCIAL MANAGEMENT & CONTROL	CO2. Evaluate capital projects under different circumstances using appropriate capital budgeting methods. CO3. Determine cost of capital of different sources of finance for taking financing decisions and critically examine various theories and determine optimal capital structure. CO4. Critically examine various policies and theories of dividend and determine optimal dividend payout policy. CO5. Estimate working capital requirements of an organization and effectively manage working capital.
MCM 204	COST AND MANAGEMENT ACCOUNTING	CO1. Learn about application of standard costing and budgetary control, computation of variants and variance analysis. CO2. Learn about application of marginal costing, differential costing, incremental costing and their application in resource management. CO3. Learn about cost control, cost reduction, cost management, value analysis and value engineering. CO4. Learn about value added statement, economic value added, shareholder's value added. CO5. Learn about emerging concept, activity based costing, lifecycle costing, cost strategies and applications and learn about enterprise resource planning, total quality management, value chain analysis, transfer pricing.
MCM 205	FINANCIAL MARKETS AND INSTITUTIONS	CO1: provides the idea about Financial market and intermediaries Institutions. CO2: Understand the financial system and distinctive functions of each components of financial system. CO3: Provide an understanding of the structure, operations in the Capital Market, Money Market Forex market. CO4: Have an overview of derivatives market and the role played by financial institutions in these markets. CO5: Understand the conceptual framework of Insurance business in India and their importance
MCM 301	STRATEGIC MANAGEMENT	CO1. Understand the concept and principles of strategic management. CO2. Learn the various strategies adopted by the organizations for dynamic business environment. CO3. Understand the competitive tactics and social responsibility of business organisations CO4. Learn the various strategic approaches for the global market CO5. Know the various functional and strategic issues and impact of strategy implementation in global business environment
MCM 302	BUSINESS RESEARCH METHODS	CO1 Equip the students with the concept and methods of Business Research and learn about the skill of formulating an original fundamental research proposal and design CO2 Learn about the techniques for primary data collection secondary data collection CO3 Learn about framing of research questions and schedule to elicits primary information form field survey CO4 To learn about conducting census and sample survey CO5 Learn about the techniques of data mining data management, data analysis with the help of statistical tools and technique and learn about report writing preparation of dissertation and learn about ethics and moral standard in research
	CORPORATE	CO1. Learn about the corporate governance tactics CO2. Learn about the theories of corporate governance followed by other countries of the world and then assimilate with India

MCM 303	CORPORATE GOVERNANCE AND BUSINESS ETHICS	<p>CO3. Learn about various regulatory requirements with regard to corporate governance enforced by various agencies</p> <p>CO4. Learn about the best ethical practices expected by management</p> <p>CO5 Learn about the role played by the audit committee, remuneration committee, independent directors to uphold the interest of investors in the equity stock</p>
MCM 304 A	TAX PLANNING AND MANAGEMENT (Optional)	<p>CO1. Identify the difference between tax evasion, tax avoidance, tax management and tax planning.</p> <p>CO2. Consider tax implications while taking business decisions, understand the provisions of the Income Tax Act, 1961 for tax planning in regard to salary income, house property income and capital gains of an individual.</p> <p>CO3. Understand the concept of Tax Deduction at Source (TDS) and Advance Payment of Tax, consider tax implications while taking financial management decisions.</p> <p>CO4. Understand tax provisions relating to free trade zone Free Trade Zones, Export Processing Zones, Special Economic Zones and for creation of Infrastructure Sector and Backward Areas development</p> <p>CO5. Understand the concept, salient features and benefits of Goods and Services Tax and meaning of the different terms defined in the provisions of the Goods and Services Tax (GST) Act.</p>
MCM 304 B	ADVERTISING AND SALES MANAGEMENT (Optional)	<p>CO1: The course will create understanding among the students regarding the fundamentals of advertising and different socio-legal and ethical issues. This will also help them in identifying and understanding the role of Advertising with respect to Integrated Marketing Communication.</p> <p>CO2: The course will enhance the capacity of the student in drawing Message Strategy. They will learn about the various concepts associated with message strategy like ' copywriting, headlines, sub headlines, slogans, logo, illustration, layout, and appeal. The course will help the students in the situation of decision making regarding the selection of appropriate media or combination of different media for achieving marketing communication goals.</p> <p>CO3: The course will acquaint students about the function, role and importance of Advertising Agency. The course will help the students to imbibe with the knowledge required for making advertising budget, evaluating advertising effectiveness and knowledge regarding various contemporary issues influencing advertising.</p> <p>CO4: The course will also help students in getting insight about the important theories of theories of selling like, AIDAS theory, and Right set of circumstances theory along with other fundamentals in sales management and personnel selling. Student will also get acquainted with the sales planning and territory management.</p> <p>CO5: Student will acquire the capacity of managing sales force in organizational context. They will gain competency in the area of determination of sales force size, recruitment, selection, training &amp; development, evaluation, motivation, competency &amp; leadership. The course will also increase the students' comprehension regarding structuring sales organization. The course will also familiarize students about the concept of Business Ethic.</p>
MCM 305 A	INTERNATIONAL FINANCIAL MANAGEMENT (Optional)	<p>CO1: It provides the students with a deep understanding of financial management issues in a multi-national enterprise.</p> <p>CO2: It makes aware the students about the international monetary system</p> <p>CO3: It makes student understand about international financial market</p> <p>CO4: provides the idea about various exchange rate regimes.</p> <p>CO5: Make aware about international accounting and taxation environment and also gives idea about nature and measurement of exposure and risk</p>

MCM 305 B	STRATEGIC HUMAN RESOURCE MANAGEMENT (Optional)	CO1. Provide theoretical as well as strategic insight into the management of human resources. To learn about the models of strategic HRM, development of strategies, WTO and labour standards
		CO2. Helpful in understanding the complexities of managing HR through HR planning, outsourcing and the practices followed in different sectors like IT, Retail and so on
		CO3. Understand the strategies with respect to management of HRs in recruitment, selection, training and development, performance evaluation. Identify Key Result Areas (KRAs) to deploy human resource management strategies. To learn about development of HR portals, impact of technology on HR.
		CO4. Learn about compensation, pay revision, executive compensation. Study the process of HRP and outsourcing adopted by global corporate. Know ILO and WTO regulations with respect to HRs.
		CO5. Provide theoretical as well as strategic insight into the management of human resources at domestic and international level. Study the international issues in HRM including expatriate management, repatriation process, and development of international teams and so on
MCM 307A	BUSINESS ANALYTICS (Optional)	CO1: Understand what business and data analytics are; how they differ from business intelligence and data mining; and why organizations are actively adopting this orientation for strategic advantage.
		CO2: Teaching of the aspects of data management and introduction to SQL.
		CO3: Familiarise with the processes needed to develop, summarize and visualize business data.
		CO4: Providing some practice with core and necessary statistics concepts such as predictive, forecasting and decision modelling so that students can participate in, and lead analytics-based projects.
		CO5: Detailed insight of prescriptive analysis and learning how to use and apply Excel and Excel add-ins to solve business problems.
MCM 307B	RESEARCH METHODS IN MARKETING (Optional)	CO1: Enable the students to acquire conceptual knowledge of marketing research.
		CO2: Assist the students to understand the different types of research.
		CO3: Make students familiar with the nature and types of data and scaling techniques.
		CO4: Make students familiar with the different way of data collection.
		CO5: Enable students to get an idea about sample, sampling techniques and data analysis and report writing.
MCM 308A	INTERNATIONAL BUSINESS LAW AND TAXATION (Optional)	CO1. have a basic ability to identify problems of international business law, to identify the system or systems of rules that are relevant for their solution, and to do so independently and within given time.
		CO2. have a basic ability to solve problems of international business law, including the ability to find relevant legal materials for the task, the ability to interpret and apply those materials in a relevant manner, and the ability to present the solution with an acceptable composition and an acceptable legal language, and to do so independently and within given time.
		CO3. have a basic ability to present relevant and well-founded critical views on issues of international business law with an acceptable composition and an acceptable legal language, and to do so independently and within given time.
MCM 308B	INTERNATIONAL BUSINESS ENVIRONMENT (Optional)	CO1: Understand the various intricacies of the working of International Business and the processes of international transactions.
		CO2: Introduce the students to the environment of International Business and its various aspects and its analysis.
		CO3: A detailed analysis of the Balance of Payment Account and its significance.
		CO4: Learn about the trends and development of global trading and investment environment.

		CO5: Acquaint students with economic agreements, various organisations of international significance and contemporary issues.
MCM 306 (MDC I)	Direct Tax	CO1: To learn about the basic concepts and definitions of previous year, assessment year, assessee, person and residential status under Income-tax Act, 1961
		CO2: To familiarize the students about the theory and computation of income from salary
		CO3: To familiarize the students about the theory and computation of income from house property
		CO4: To familiarize the students about the theory and computation of income from profits and gains of business and capital gains
		CO5: It enables the students to compute the taxable income of assesses and income tax and online filing of income tax
MCM 401	ENTREPRENEURSHIP DEVELOPMENT & PROJECT MANAGEMENT	CO1. Learn about various theories of entrepreneurship developed in different countries of the world
		CO2. Learn about the assimilation of entrepreneurship in Indian context
		CO3. Learn about the family controlled business and the family entrepreneurs setting up the business entities
		CO4. Learn about the different types of entrepreneurs
		CO5. Learn about the regulatory norms to be complied with in setting up the enterprise
MCM 402	INTERNATIONAL BUSINESS	CO1. Familiarise the concepts, importance and dynamics of international business.
		CO2. Provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.
		CO3. Knowledge about impact of political, economic, legal, and social policies of different countries on international business.
		Co4. Understand the various strategies adopted in International Business
		CO5. Understand the concept of foreign direct investment, foreign exchange, MNCs in international business
MCM 403	DISSERTATION	CO1. Learn about the development of new idea and its application in the shape of project formulation for research work.
		CO2. Learn about skill of report writing and power point presentation and oral presentation.
		CO3. Learn about conducting review of past literature, ascertain gap in literature and established research as an academic tool to create new stock of knowledge.
		CO4. Learn about technique of referencing
		CO5. Acquire skill of academic report writing.
MCM 404 A	ADVANCED ACCOUNTING (Optional)	CO 1: Get depth knowledge of the professional standards, principles and procedures regarding preparation of financial accounting of corporate entity as per the Company Act 2013.
		CO 2: Have an idea on theoretical background that has been created by the academic research and the in-house business research of the corporate entities are given as a background for learning.
		CO 3: Have an exposure to theoretical background with ability to collate with real life situation.
		CO 4: Students can get an idea about internal reconstruction, external reconstruction and accounts treatments for internal, External reconstruction.
		CO 5: Make them aware about accounting of banking and insurance companies and develop knowledge of holding companies accounts.
		CO1. Familiarize the students with the concept and issues of international marketing, domestic marketing
		CO2. Analyze the foreign market environment and develop international marketing strategies for a business firm.

MCM 404B	INTERNATIONAL MARKETING (Optional)	<p>CO3. Study the International marketing mix elements including 4Ps, channels used by international firms</p> <p>CO4. Determine role of legal environment in international marketing for counterfeiting, gray marketing</p> <p>CO5. Understand the mechanism of international firms along with transfer pricing, BEPS tactics of global companies and know the marketing communication mix, media planning and media control to enhance promotion of international</p>
MCM 405 A	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT (Optional)	<p>CO1. Understand the environment of investment and risk return framework, fundamental analysis and technical analysis for taking investment decisions in securities.</p> <p>CO2. Analyze the concept of market efficiency, bonds and shares in terms of valuation.</p> <p>CO3. Analyze and select portfolios and understanding of capital asset pricing model and other associated model</p> <p>CO4. Construct, evaluate performance of portfolios and learn techniques of portfolios revision.</p> <p>CO5. Understand the various types of financial derivatives and their use in portfolio management.</p>
MCM 405 B	INDUSTRIAL RELATIONS AND LABOUR LAWS (Optional)	<p>CO1: The course will create awareness among the students regarding the involvement and role of different parties to industrial relation, students will get acquainted with various perspectives on Industrial Relations. The course will also enhance consciousness about the existence and role of ILO and about the international dimensions of Industrial Relation. The students will also come to know about the influence of ILO on Indian Labour Legislation.</p> <p>CO2: The course will acquaint students with the knowledge require for the establishment of Trade Union with reference to Trade Union Act 1926. The course will also create understanding among the students about trade union movement in India, theories of trade union and de-unionization.</p> <p>CO3: The course will help students in understanding the causes and types of industrial disputes. The students will get familiarize the important provisions of Industrial Dispute Act, 1948, like Preventive Machineries and Settlement Machineries, Grievance handing procedure; Lay off and retrenchment; forms of punishment- suspension and dismissal</p> <p>CO4: Students will get aware about industrial democracy, and industrial discipline. Students will also gain the knowledge about Workers' Participation in Management India and strategies. Students will become conversant to the concept of Labour welfare in Indian context. The students will learn different types of labour welfare activities being carried out in India. Students will get acquainted with the provisions related to Health, Safety and Welfare of the Factories Act, 1948 and the Plantation Labour Act, 1951.</p> <p>CO5: Students will get familiarize with the important provisions of Important provisions of Payment of Wages Act 1936, Workmen Compensation Act 1923, Minimum Wages Act 1948, Employees' Provident Funds and Miscellaneous Provisions Act, 1952, Industrial Employment (Standing Orders) Act, 1946</p>
MCM 407 A	FINANCIAL ANALYSIS AND BUSINESS VALUATION (Optional)	<p>CO1. Understand the financial statements for analysis. Apply appropriate measures for executing the financial analysis</p> <p>CO2. Students learn the use of different ratios in analysing the balance sheet and income statement and get aware of the different elements and issues in distress analysis.</p> <p>CO3. Get acquainted with the basics of business valuation.</p> <p>CO4. Get acquainted with the concept and application of Fair Value in Accounting Measurement.</p> <p>CO5. Students get aware of valuation of intangibles.</p>
		<p>CO1: The course will create awareness among the students regarding the Income tax law.</p> <p>CO2: The course will acquaint students with the important aspects of Goods and Services Tax.</p>



MCM 407 B	LEGAL ASPECTS OF BUSINESS (Optional)	<p>CO3: The course will help students in understanding fundamentals of Corporate Tax Planning and International Taxation.</p> <p>CO4: Students will get aware about the important provisions of the Companies Act, 2013.</p> <p>CO5: Students will get familiarize with the important provisions of the Information Technology Act, 2000, the RTI Act, 2005, the Indian Contract Act, 1872, the Sale of Goods Act, 1930, the Negotiable Instruments Act, 1881.</p>
MCM 408 A	MANAGEMENT OF FINANCIAL SERVICES (Optional)	<p>CO 1: The course will help student to know the financial system and the various financial services.</p> <p>CO2: This course will help students to recognise the various instruments of Financial Market; and also to identify various participants in Money Market and Capital Market.</p> <p>CO3: It enhance the students knowledge on various Fund based financial services, providers of such services and their management</p> <p>CO4: The students will get to know various fee based financial services, services providers and their management</p> <p>CO5: It creates awareness about the various regulations for financial services, institutions i.e. SEBI and RBI guidelines/regulations for the various intermediaries and services</p>
MCM 408 B	INDUSTRIAL RELATIONS AND LABOUR LAWS (Optional)	<p>CO1: The course will create awareness among the students regarding the involvement and role of different parties to industrial relation, students will get acquainted with various perspectives on Industrial Relations. The course will also enhance consciousness about the existence and role of ILO and about the international dimensions of Industrial Relation. The students will also come to know about the influence of ILO on Indian Labour Legislation.</p> <p>CO2: The course will acquaint students with the knowledge require for the establishment of Trade Union with reference to Trade Union Act 1926. The course will also create understanding among the students about trade union movement in India, theories of trade union and de-unionization.</p> <p>CO3: The course will help students in understanding the causes and types of industrial disputes. The students will get familiarize the important provisions of Industrial Dispute Act, 1948, like Preventive Machineries and Settlement Machineries, Grievance handing procedure; Lay off and retrenchment; forms of punishment- suspension and dismissal</p> <p>CO4: Students will get aware about industrial democracy, and industrial discipline. Students will also gain the knowledge about Workers' Participation in Management India and strategies. Students will become conversant to the concept of Labour welfare in Indian context. The students will learn different types of labour welfare activities being carried out in India. Students will get acquainted with the provisions related to Health, Safety and Welfare of the Factories Act, 1948 and the Plantation Labour Act, 1951.</p> <p>CO5: Students will get familiarize with the important provisions of the Payment of Wages Act 1936, Workmen Compensation Act 1923, Minimum Wages Act 1948, Employees' Provident Funds and Miscellaneous Provisions Act, 1952, Industrial Employment (Standing Orders) Act, 1946</p>
MCM 406 (MDC II)	BUSINESS STUDIES	<p>CO1. Familiarize the students from non-commerce background with the concepts and management of business.</p> <p>CO2. Know the forms of business organization as a basis to decide when starting own business</p> <p>CO3. The course equips students with the tools and techniques of management that are required for operating business.</p> <p>CO4. Familiarize with legal aspects related to business set-up for sole trading, partnership, cooperatives and joint stock companies</p> <p>CO5. Understand the functional areas of management and provide insight into emerging issues in business</p>

HVP 740	Human values & Professional Ethics	CO1. To critically understand ethical issues as they pertain to professional and personal identity.
		CO2. To learn to consider oneself and the world around from these basic ethical positions.
		CO3. To develop sharpened analytic faculties for oral and written expression.