

Indira Gandhi Government College, Pandariya is emerging college in Kabirdham District of Chhattisgarh. It was established in 1984 and enlightening the student fraternity of Pandariya and nearby villages(tribal). The respected first Principal Dr. V. B. Choudhary gave special attention to College. The College has touched new heights by making its goal meaningful. The college was established in 1984 and The Department of Commerce is one of the pioneering departments of Indira Gandhi government college pandariya which came into existence in the education session 2008-09, B.Com. Classes were started under public participation and In the education session 2019-20, and M.Com. Classes were started under public participation, Currently, the curriculum of drug University is followed for B.com & M.com students. The Department takes pride in its commendable performance vis-à-vis major developmental indicators such as students intake, number of teachers, students success rate etc. Almost from the very beginning, the department has been utilizing the services of a number of part time faculty members drawn from both academic institutions and industrial organizations of repute. At present, it has two part time faculty members. Most of the distinguished faculty members are members of various professional institutions. This is among the largest department of the college in respect of students Result & performance.


PRINCIPAL
INDIRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KABIRDHAM (C.G.)

Department of Commerce

PROGRAM OUTCOMES OF BACHELOR OF COMMERCE (B.COM)

PO 1 :- Disciplinary knowledge: The program will help students to develop in-depth knowledge of the areas like accounting, finance, marketing, human resource management, taxation, economics and business laws. This systematic and intensive knowledge will help them establish & manage business ventures.

PO 2 :- Communication Skills: It will help the learners to have sufficient knowledge of communication skills required in day to day business affairs and sharpen the ability of writing various business letters, reports, and notes.

PO 3 :- Critical thinking: It will enable to develop skills and attitudes needed for critical thinking which will help the min comprehensive problem solving approach. It will build the basic ability to think critically, evaluate dispassionately and solve complex problems creatively.

PO 4 :- Problem solving: Basics of accounting will enable students to check & evaluate financial statements to gauge the health of organizations. Managerial skills will help them to tackle various managerial centric problems like; to plan, to organize, decision making, ideas formulating, controlling.

PO 5 :- Analytical reasoning: It will help students to develop reasoning based analytical ability which is of tern queried in actual business life.

PO 6 :- Research-related skills: It will encourage students to gain proper research skills required in economics, business and management field so that they will be able to identify research problems, use statistical tools for data analysis, test hypothesis & evaluate the results.

PO 7 :- Cooperation/Team work

: It will help to learn managerial and entrepreneurial skills to coordinate & work in harmony with different teams and to manage the affairs of business effectively. These attitudes will be developed through application of concept based practices, participative classroom discussion, problem solving task, case studies etc.

PO 8 :- Scientific reasoning: It will in collate the ability to analyse situations, evaluate ideas and apply scientific approaching accomplishment of organizational

objectives. It will also help to formulate logical reasoning and persuasive arguments.

PO 9 :- Reflective thinking: It will strengthen the ability to understand the influence of local, regional, national and global factors on organization & its business. It will enable to analyse the situation objectively and provide effective judgments.

PO 10 :- Information/digital literacy: It will strengthen the ability to utilize digital sources for broadening knowledge base of the learners. It will acquaint the learners with latest accounting software, IT Act, e-filing of Income tax return & Management Information Systems

PO 11 :- Self-directed learning: It will enable the students to postulate questions, elicit responses from various sources and finding out the most suitable solutions to relevant problems. This will

Encourage the towards self-directed learning, experimentation and intrinsically motivated research work.

PO 12 :- Moral and ethical awareness/reasoning: It will inculcate moral and ethical values in the learners & help them not only to be successful business persons, entrepreneurs and professionals but also to be persons having responsible approach towards environment, nation and society and to go in for Corporate Social Responsibilities.

PO 13 :- Leadership readiness/qualities :It will help them in formulating organizational goals & objectives and to see that it has been properly executed through proper directing, motivating, coordinating & controlling

PO 14 :- Lifelong learning: It will motivate them to enrol themselves on online learning platforms like Swayam, Udemy & Coursera to upgrade their knowledge regarding latest tools & techniques used in business world. It will encourage them to avail skill development opportunities provided by government like Start up India & register in training programmes of NSDC(National Skill

Development Corporation), CREDA(Chhattisgarh State Renewable Energy Development Agency), MMKVY (Mukhyamantri Kaushal Vikas Yojana) and other public & private organizations.

PROGRAM SPECIFIC OUTCOMES (PSO'S) B.COM

By the end of this course, the students will be able to:-

PSO 1- Understand the basic concepts of accountancy, principles of accountancy and accounting cycle to maintain accounts of trading and non-trading organizations

PSO 2- Inculcate different skills for analysis & interpretation of financial data to understand financial health of an organization and ensure that resources are being used to achieve the organization's objective

PSO 3- Get acquainted with the procedure of preparation of income statements, retained earnings, balance sheets and statement of cash flows which are useful for external users and more useful to managers for managerial decision making

PSO 4- Develop knowledge about cost ascertainment, cost analysis, fixation of selling price and cost control

PSO 5- Obtain the knowledge of various provisions of Income Tax Act and their applications in computation of taxable income of an individual under different heads of income

PSO 6- Get the working knowledge of generally accepted auditing procedures, technique and skills

PSO 7- Get acquainted with Custom Act, C. G State Excise Act and Goods and Service Tax

PSO 8- Create awareness amongst students about self-employment / running own business

PSO 9- Improve their computer literacy, their basic understanding of operative systems and a working knowledge of software commonly used in academic and professional environment

COURSE OUTCOMES B COM PART 1

CLASS	SUBJECT	OUTCOME
<u>B.COM</u> <u>PART-I</u>	FINANCIAL ACCOUNTING	<p>CO 1 - Understand the concepts of financial accounts</p> <p>CO2 - Exposure to the nature and advantage of accounting, accounting concepts and conventions</p> <p>CO3 - Knowledge about accounting standards in India</p> <p>Co4 - Knowledge about the accounting procedure of partnership firm, final account, double entry system, hire purchase, depreciation</p>
	Business mathematics	<p>CO1 - Simultaneo use equations and linear programming</p> <p>CO2 - Matrices and determinants</p> <p>CO3 - Simple interest, compound interest and annuities</p> <p>CO4 - Ratio, proportion, average and percentage</p> <p>CO5 - Commission, brokerage, discount and profit and loss</p>
	BUSINESS COMMUNICATIONS	<p>CO1 - Basic forms, theories and models of communication</p> <p>CO2 - Corporate communications and barriers to communications</p> <p>CO3 - Spoken and written communications</p> <p>CO4 - Report writing and oral presentation</p> <p>CO5 – Non -verbal communication, interviewing skills and modern forms of communications</p>
	BUSINESS REGULATORY FRAMEWORK	<p>CO 1 – Creating legal awareness among the students to get acquainted with the latest laws</p> <p>CO1 - Law of Contract</p>

		CO2 - Sale of Goods At CO3 - Negotiable Instrument Act CO4 - Consumer Protection Act
	BUSINESS Environment	CO1 - Understanding basic concepts of business environment CO2 - Problems related to poverty, unemployment, regional imbalance and inflation CO3 - Measuring Implementation and impact of liberalization, privatization and globalization on economy CO 4 - Evaluating the performance of planning commission and knowledge about planning in India. CO5 - Understanding international business environment
	Business ECONOMICS	CO1 - Understanding the basic concepts and theories of micro economics CO2 - Law of demand and elasticity of demand CO3- Factors of production CO4 - Law of markets, consumption function and investment functions CO5 - Theories of distribution related to wage, rent and interest
<u>B.COM</u> <u>PART-II</u>	CORPORATE ACCOUNTING	CO1 - Issue, reissue and forfeiture of shares CO2 – Final accounts and liquidation of company CO3 - Valuation of goodwill and shares CO4 - Accounting For amalgamation and internal Reconstructions CO5 - Consolidated balance sheet of holding companies

	COST ACCOUNTING	<p>CO1-Classification, natures, scope and methods of costing systems</p> <p>CO2 - Labor costing and determination of overhead rates</p> <p>CO3 - Job, batch and contract costing</p> <p>CO4 - Operating costing and process costing</p> <p>CO5 - Reconciliation of cost and financial accounts and break ever point</p>
	PRINCIPLE OF BUSINESS MANAGEMENT	<p>CO1 - Concepts and thought of management</p> <p>CO2 - Nature and importance of planning</p> <p>CO3 - Organization & its structure, authority and decentralization CO 4-Motivation and leadership</p> <p>CO5 - Techniques of managerial controls</p> <p>CO6 - Evaluation of the economic growth and development of organization</p>
	COMPANY LAW	<p>CO1 - Nature, scope and incorporation of companies</p> <p>CO2 - Memorandum of association, article of association and prospectus</p> <p>CO3 - Capital management and directors</p> <p>CO4 - Company meetings-proxy, quorum, resolutions</p> <p>CO5 - Majority & minority power of shareholders and winding up of company</p>
	BUSINESS STATISTICS	<p>CO1 - Introduction of statistics and analysis of frequency distribution and central tendency</p> <p>CO2 - Measures of dispersion and skew ness</p> <p>CO3 - Linear regression and correlation</p> <p>CO4 - Index number and analysis of time series</p>

		CO5 - Concepts of for casting and theory of probability
	FUNDAMENTAL OF ENTREPRENEURSHIP	CO1 - Introduction of entrepreneurship, theories and role of entrepreneur CO2 - Promotion of venture CO3 - Entrepreneurial behavior and innovation CO4 - Entrepreneurial development programs and its evaluation CO5 - Role of entrepreneur in economic growth
<u>B.COM</u> <u>PART-III</u>	INCOME TAX	CO1 - Basic concepts of income tax CO2 - Income from salaries head and house property CO3 - Profit and gains from business and profession, capital gains and other sources CO4 - Computation of tax liability and total income of individual CO5 - Knowledge about tax management, advance payments of tax and tax planning for individual.
	INDIRECT TAX WITH GST	CO1 - Introduction of custom duty CO2 - Detail study of central excise during calculation of tax CO3 - Introduction of goods and service tax and benefits of implementing GST CO4 - Registration procedure under GST and E-way billing CO5 - Assessment and returns regarding input tax credit and furnishing detail of outward supplies and inward supplies
	MANAGEMENT ACCOUNTING	CO1 - Meaning, nature, scope and functions of management accounting

		<p>CO2 - Fund flow statement and cash flow statement</p> <p>CO3 - Marginal and differential costing as a tool for decision making, break even analysis</p> <p>CO4 - Meaning of budget and budgetary control, its merits and demerits</p> <p>CO5 - Meaning and definition of standard costing, to know about its application</p>
	AUDITING	<p>CO1 - Concept, objectives and advantages of auditing</p> <p>CO2 - Internal check, internal check and verification of assets & liabilities</p> <p>CO3 - Qualifications, duties, powers and resignation of company auditor</p> <p>CO4 - Investigation and audit of non -profit organization</p> <p>CO5 - Nature &significance of cost audit, tax audit and management audit</p>
	PRINCIPLE OF MARKETING	<p>CO1 - Introduction – Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview</p> <p>CO2 - MarketAnalysis and Selection – Marketing environment – macro and micro components and their impact of marketing decisions; Market segmentation and positioning; Buyer behavior; Consumer versus organizational buyers; Consumer decision – making process.</p> <p>CO3 - Product Decisions – Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling ;Product lifecycle – strategic implications ; New product development and consumer adoption process.</p>

		<p>CO4 - Pricing Decisions – Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.</p> <p>CO5 - Distribution Channels and Physical Distribution Decisions – Nature , functions , and types of distribution channels; Distribution channel intermediaries, Channel management decisions; Retailing and whole selling, Physical Distribution Management</p>
	INTERNATIONAL MARKETING	<p>CO1 - International Marketing: Meaning; Scope, benefits and difficulties of International Marketing; International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment; Identifying and selecting foreign market</p> <p>CO2 - Foreign market entry mode: Product designing, standardization Vs. .Adaptation; Branding, Packaging and Labeling.</p> <p>CO3 - Quality issues and after sales service; International pricing; International price quotation; payment terms and methods of payment</p> <p>CO4 - Promotion of products and services abroad: International channels of distribution; Selection and appointment of foreign sales agents. Logistic decision</p> <p>CO5 - Export policy and practices in India, Trends in India's foreign trade, steps in starting export business; Export finance, documentation and procedure.</p>



PRINCIPAL

BIDRA GANDHI GOVT. COLLEGE
PANDARIA, DISTT. KASIRDHAM (C.I.)

PROGRAM OUTCOMES OF MASTER OF COMMERCE (M.COM)

PO 1 :- Disciplinary knowledge:- The program will help students to develop in-depth knowledge of the areas like taxation, cost accounting, management accounting, business laws, organizational behaviour and marketing management. This systematic and intensive knowledge will help them to ensure survival, growth & profitability of business firms.

PO 1 :- Communication Skill :- It will help the learners to have sufficient knowledge of communication skills required in dealing with internal & external stakeholders of an business organization.

PO 3 :- Critical thinking: - They will be exposed to the pedagogy that helps them understand real life situations through classroom training and case-studies. They will be able to think from diverse perspectives and suggest solutions according to their own sensibilities.

PO 4 :- Problem solving: Basics of accounting & taxation will enable them to take decisions regarding production, budgeting & sales of products & services of their future organizations. Managerial skills developed through the program will enable them to forge partnerships on domestic & international level thereby expanding the scope of their business ventures.

PO 5 :- Analytical reasoning: - It will help them to analyse the internal & external factors of business environment that are affecting the firms' performance & make necessary modifications in their plans, policies & strategies.

PO 6 :- Research-related skills: - It will enable the budding entrepreneurs to go in for the market study, analyse consumer behaviour & conduct marketing research so as to use the insights gained from market trends & projections for increasing the efficiency of production & distribution.

PO 7 :- Cooperation/Team work: - It will help to incorporate the various techniques of group dynamics to enhance the coordination & cooperation among different departments of an organization. It will also ensure voluntary acceptance of introduction of new techniques& procedures.

PO 8 :- Scientific reasoning: - It will inculcate the ability to analyse situations, formulate ideas and apply scientific approach in tackling business challenges. It will enable them to investigate, evaluate & experiment with the relevant data available using data mining techniques.

PO 9 :- Reflective thinking: It will enable to move sequentially in order to solve a problem effectively. It will also help to logically deduce a problem, develop alternative solutions, carefully weigh the effectiveness of each & select the best one.

PO 10 :- Information/digital literacy: It will strengthen the ability to utilize digital sources for data storage, retrieval& analysis. It will acquaint the learner with latest accounting software, IT Act, e-filing of Income tax return& Management Information Systems

PO 11 :- Self-directed learning: It will encourage them to take responsibility for their knowledge up gradation rather than being dependent on others for their personal & professional development. They will diagnose their learning needs, formulate learning goals, identify the resources needed for learning, choose & implement appropriate learning strategies and self-evaluate the learning outcomes.

PO 12 :- Moral and ethical awareness/reasoning: It will make them aware of the ethical implications of their business actions. They will be able to know about the transparency & accountability regarding employee well-being, public safety, legal compliance, fair business practices, working conditions, wage policy & environmental impact of their activities.

PO 13 :- Leadership readiness/qualities: It will enable them to adopt a proactive approach towards change, develop a persistent attitude in actions, develop a sense of responsibility, build confidence, increase networking abilities, sharpen problem solving skills and inspire the people in & around the organization.

PO 14 :- Lifelong learning: It will motivate them to enroll themselves on online learning platforms like Swayam, Udemy & Coursera to upgrade their knowledge regarding latest tools & techniques used in business world. It will encourage them to avail skill development opportunities provided by government like Start up India & register in training programmes of NSDC(National Skill Development Corporation), CREDA(Chhattisgarh State Renewable Energy Development Agency), MMKVY (MukhyamantriKaushal VikasYojana) and other public & private organizations.

PROGRAM SPECIFIC OUTCOMES (PSO'S) M.COM

By the end of the program, the student will be able to:-

PSO 1- Adopt critical thinking and problem solving skills so as to facilitate rational decision making under dynamic situations.

PSO 2- Work in groups with enhanced communication and inter-personal skills

PSO 3- Study the socio- economic policies of the Government and their impact on Indian Economy.

PSO4- Develop the skills required to apply research methods in real life scenario


PSO 5 -Bridge the gap between theory and practice by becoming aware of the procedure of maintaining electronic accounting records and procedure of filing e-returns of tax.

PSO 6- Get acquainted with the prevalent laws and acts in India like Consumer Protection Act, Competition Act etc.

PSO 7- Understand ethical issues in business and good governance practices in organizations

PSO 8- Develop professional and leadership effectiveness among the students so as to encourage entrepreneurial ventures

PSO 9-Enhance the horizon of knowledge in various fields of commerce like advertising & sales promotion, marketing, insurance and banking theory law and practices


PRINCIPAL
BHARATI CANNON COLLEGE
PANDEY, BHARATI CANNON COLLEGE (C.B.)

COURSE OUTCOME :-

CLASS	SUBJECT	COURSE OUTCOME
<u>M.COM I</u> <u>SEMESTER</u>	MANEGERIAL ECONOMICS	<p>CO 1-Nature and Scope of Managerial, Economics: Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.</p> <p>CO 2-Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle. Equip-marginal principle.</p> <p>CO 3-DemandAnalysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand-its meaning and importance, Price elasticity; income elasticity and cross elasticity; Using elasticity in managerial decisions.</p> <p>CO 4-Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting tech. technique.</p> <p>CO 5-Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale; Estimation of production function.</p>
	ADVANCE ACCOUNTING	<p>CO 1-Accountingfor issue, Forfeited and redemption of shares and debentures CO 2-Finalaccounts and financial statements of companies</p> <p>CO3-Accounting issues relative to amalgamation and reconstruction of companies.CO 4-Accounting for holding and subsidiary companies</p>

		CO 5-Accounts relating to Liquidation of companies
<u>M.COM II</u> <u>SEMESTER</u>	INCOME TAX LAW & ACCOUNTS	<p>CO 1-Lawrelating to Income tax: Brief study of the main provisions of the Indian Income Tax Act. Income exempted from tax, Residence and Tax liability.</p> <p>CO 2-Calculation of tax able income under the head : Salary and House property.</p> <p>CO3-Depreciation and Development allowance, Calculation of taxable Income under the head: Business and Profession, capital gains, income from other sources.</p> <p>CO 4-Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an individual, and Hindu undivided Families.</p> <p>CO 5-Appeals& Revisions Reference of High Court and Supreme court, offences &penalties, Income tax authorities.</p>
	STATISTICAL ANALYSIS	<p>CO 1-Statistics- Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations., Classification & Tabulation,</p> <p>CO 2-DataSources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources' of Secondary data.</p> <p>CO 3-Dispersion,Co-efficient of variance and sleekness , correlation Karl- Parsons and spearman's ranking method and Regression analysis, Two variables case.</p> <p>CO4-Probability Theory: Probability classical, relative and subjective probability ,Addition and multiplication probability models - Conditional probability and Bayes' Theorem.</p> <p>CO5-Probability Distributions-Binomial, Poisson and Distributions, Their characteristics and applications</p>
	CORPORATE LEGAL FRAMEWORK	CO 1-The Companies Act, 1956 (Relevant

		<p>Provisions): Definition, types of companies Memorandum of association; Articles of association; Prospectus; Share capital and membership.</p> <p>CO 2-Meeting under solutions-Company management; Managerial remuneration; Winding up and dissolution of companies</p> <p>CO 3-The Negotiable Instruments Act, 1881- Definition, types of negotiable instruments ;Negotiation; Holder and holder in due course; payment in due course;</p> <p>CO 4-Endorsement and crossing of cheque; Presentation of negotiable instruments.</p> <p>CO 5-Legal Environment for Security Markets: SEBI Act. 1992- Organization and Objectives of SEBI</p>
<u>M.COM II SEMESTER</u>	BUSINESS ECONOMICS	<p>CO 1-Cost Theory and Estimation, economic value analysis, Short and long run cost Functions- their nature, shape and interrelationship; Law of variable portions;- Law of returns to scale.</p> <p>CO 2-Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm equilibrium in short-run and long run under perfect competition, monopolistic competition, oligopoly and monopoly,</p> <p>CO 3-Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination, International price discrimination and dumping; Transfer pricing.</p> <p>CO 4-Business Cycles: Nature and phases of a business. Cycle, Theories of business cycles- psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories</p>

		CO 5-Inflation: Definition, Characteristics and types; Inflation in terms of demand and pull and cost – Push factors; Effects of inflation.
	SPECIALISED ACCOUNTING	CO 1-Accounts of General Insurance Companies CO 2-Accounts of Banking Companies CO3-Accounts of Public Utility concerns: Double Accounts System. CO 4-Royalty accounts. CO 5-Investment accounts.
	TAX PLANNING AND MANAGEMENT	CO 1-Calculation of taxable Income and tax of Firm and Companies CO 2-Return of Income, Provisional Regular, Expert and emergency assessment, Re opening of assessment CO 3-Concept of tax Planning ; Tax avoidance and tax evasions ; Tax planning with reference of location, nature and form of organization of new CO 4-Tax planning to capital structure, decision dividend policy; Intercompany dividends and bonus shares CO 5-Preparation of income tax returns, Computation of Income tax, Tax deduction at source; Advance payment of tax.
	ADVANCE STATISTICS	CO 1-Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory CO2-Statistical Estimations And Tester: Point and intervals estimation of population Mean, proportion and variance Statistical Testing-Hypothesis and Errors, Sample size-Large and Small Sampling test Z tests, T Tests & F Tests CO3-Association of Attributes: Two Attributes,

		<p>consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and (you Method) Expected frequency's & Issuer Association.</p> <p>CO4-Statistical Quality Control: Causes of Variations in quality characteristics ,Quality Control Charts- purpose and logic, Process under control and out of control, warning limits, control charts for attributes – fraction defectives and number of defects, Acceptance sampling</p> <p>CO 5- Interpolation and Extrapolation – Parabolic Binomial, Newton and long rages method</p>
	BUSINESSLAWS	<p>CO 1-SEBI Act-1992: Organization and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI.</p> <p>CO 2-MRTP Act1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices- Meaning, Unfair trade practice, MRTP commission of fences andPenalties</p> <p>CO 3-ConsumerProtection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission.</p> <p>CO 4-FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.</p>
<u>M.COM III SEMESTER</u>	MANAGEMENT CONCEPT	<p>CO 1-Schools of Management Thought - Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.</p> <p>CO 2-ManagerialFunctions : Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization; CO3-Staffing; Directing; Coordinating; Control - nature, process, and techniques</p> <p>CO 4-Motivation- Process of motivation; Theories of motivation - need hierarchy theory, theoryX and</p>

		<p>theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.</p> <p>CO 5-GroupDynamics and Team Development : Group dynamics - Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.</p>
<u>M.COM III SEMESTER</u>	ORGANIZATIONAL BEHAVIOUR	<p>CO1-Organizational Behavior: concept and significance; Relationship between management and organizational behavior; Emergence and ethical perspective; Attitudes; Perception; Learning ; Personality; Transactional analysis.</p> <p>CO2-Leadership: Concept; Leadership styles; Theories - trait theory, behavioral theory, Fielder's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert 's four systems of leadership.</p> <p>CO3-Organizational Conflict: Dynamics and management; Sources, patterns, levels ,and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.</p> <p>CO4-Interpersonal and Organizational Communication: Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transaction alanalysis in communication.</p> <p>CO 5-Organizational Development: Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention</p>
	ADVANCED COST ACCOUNTING	<p>CO 1-Introduction– Cost Analysis, concepts and classification, Materials control– Techniques of Materials control.</p> <p>CO 2-Labour cost– Computation and control, Overheads – Accounting and Control. CO 3-Job, Batch ,Contract Costing and operating costing</p> <p>CO 4-Process Costing, Joint products &By – products</p>

		<p>costing. Uniform costing and Estimate costing</p> <p>CO 5-Budgetary control – Importance of budgets in accounting, Nature of budgetary control, Organization for budgetary control preparation zero base budgeting, performance budgeting. Cash Budget, Production and sales Budget.</p>
	MANAGEMENT ACCOUNTING	<p>CO1-Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions ;Management accountant's position, role and responsibilities.</p> <p>CO 2-Accounting Plan and Responsibility Centers: Meaning and significance of responsibility accounting; Responsibility centers-cost Centre, profit Centre and investment Centre, Problems in transfer pricing, Objectives and determinates of responsibility centers.</p> <p>CO 3-Budgeting: Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc, Fixed and flexible budget</p> <p>CO 4-Standard Costing and Variance Analysis; Standard costing as a control technique ;Setting of standards and their revision; Variance analysis – meaning and importance; Kinds of variances and their uses material, labor and over head variances; Disposal: of variances; Relevance of variance analysis to budgeting and standard costing.</p> <p>CO 5-Marginal Costing: Concept of marginal cost; Marginal costing and absorption, costing, Marginal costing versus direct, costing;</p>
	ACCOUNTING FOR MANEGERIAL DECISIONS	<p>CO 1-Break-even-analysis; Assumptions and practical applications of break- even-analysis; cost volume profit analysis, Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.</p>

		<p>CO 2-Analyzing financial Statements: Method, objects and ratio analysis. CO 3-Cash flow analysis and Fund flow analysis.</p> <p>CO4-Contemporary Issues in Management Accounting: Value chain analysis; Activity bases costing, Quality costing, Target and lifecycle costing</p> <p>CO 5-Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of, reports," modes of reporting; reporting at different levels of management</p>
<u>M.COM IV SEMESTER</u>	PRINCIPLE OF MARKETING	<p>CO 1-Introduction – Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview</p> <p>CO 2-Market Analysis and Selection – Marketing environment – macro and micro components and their impact of marketing decisions; Market segmentation and positioning; Buyer behavior; Consumer versus organizational buyers; Consumer decision – making process.</p> <p>CO 3-Product Decisions – Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling ;Product lifecycle – strategic implications ; New product development and consumer adoption process.</p> <p>CO 4-Pricing Decisions – Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.</p> <p>CO5-Distribution Channels and Physical Distribution Decisions – Nature ,functions, and types of distribution channels; Distribution channel in term diaries, Channel management decisions; Retailing and whole saling ,Physical Distribution Management</p>
	ADVERTISING & SALES MANAGEMENT	<p>CO1-Introduction: Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process Legal,</p>

		<p>ethical and social aspect of advertising</p> <p>CO 2-Pre-launch Advertising Decision: Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy</p> <p>CO 3-Promotional Management: Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.</p> <p>CO 4-Personal Selling: Meaning and Importance of Personal Selling, -Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling</p> <p>CO 5-Sales Management: Concept of Sales Management, Objectives and Functions of Sales Management. Sales Organization, Management of Sales force and Sales for objectives, Sales force Recruitment: - Selection, Training, Compensation and Evaluation.</p>
	MARKETING RESEARCH	<p>CO 1-Marketing Research: An Introduction; Marketing Decisions; Marketing Research and Information System.</p> <p>CO 2-Marketing Research Methodology, Research Design</p> <p>CO 3-Organization of Marketing Research Specialized areas of application of marketing research</p> <p>CO 4-Specialized Techniques of Marketing Research, Motivation Research</p> <p>CO 5-Advertising Research: Planning and Procedure, New Product Research.</p>
	INTERNATIONAL MARKETING	<p>CO1-International Marketing; Meaning; Scope, benefits and difficulties of International Marketing: International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment; Identifying and selecting foreign market</p>

		<p>CO 2-Foreign market entry mode: Product designing, standardization Vs .Adaptation; Branding, Packaging and Labeling.</p> <p>CO 3-Quality issues and after sales service; International pricing ;International price quotation; payment terms and methods of payment</p> <p>CO 4-Promotion of products and services abroad: International channels of distribution; Selection and appointment of foreign sales agents. Logistic decision</p> <p>CO 5-Export policy and practices in India, Trends in India's foreign trade, steps in starting export business; Export finance, documentation and procedure.</p>
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