

### LUCKNOW PUBLIC COLLEGE OF PROFESSIONAL STUDIES

(MASTERS OF COMMERCE) M.COM
(SESSION 2024-2025)

# Programme Outcomes After Completing Masters in Commerce (M. Com) the students will be able to:

- Develop an ability to apply knowledge acquired in problem solving in practical life and management of business activities.
- Inculcate ethical values, team work, leadership and managerial skills moulding students into future visionaries, management leaders that are compassionate yet efficient.
- Develop innovative thought processes and nurture open-mindedness, equitability and perseverance.
- Develop teaching and research talent in students and to create academic expertise suiting to contemporary needs of the society.
- Adopt a reflective approach to personal development and embrace the philosophy of continual professional development.

# Specific Programme Outcomes After the completion of the M.Com Course, a student should be able to:

- Pursue Research in his chosen area.
- Become successful Entrepreneurs.
- Teach in Colleges and Universities after qualifying the requisite tests. (NET/SET)
- Work in Banking and Insurance sector as executives after qualifying requisite test.
- Pursue professional courses such as CA/CS/CMA/CFA.
- Work as Accountants in Corporations.
- Work as Executives in Marketing and Sales.
- Work as Managers in Organizations.
- Work as investment and tax consultants after internship in suitable organizations.

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		SYLLABUS	
COURSE	PAPER CODE	PAPER NAME	MARKS
M.COM I SEMESTER	MCCC-101	Accounting Theory & Practice	70
	MCCC-102	Financial Management	70
	MCCC-103	Direct Tax Law & Accounts	70
	MCCC-104	Indian and Global Business Environment	70
	MCCC-105	Marketing Management	70
	MCVC-101	Business Ethics and Corporate Governance	70
M.COM II SEMESTER	MCCC-201	Accounting For Business Decisions	70
	MCCC-202	Indirect Tax Laws & Account	70
	MCCC-203	Labour Legislation	70
	MCCC-204	Business Analysis and Forecasting	70
	MCCC-205	Business Research Methodology	70
	MCCC-206	Entrepreneurship Development	70
	MCVNC-201	Foreign Language - French or Yoga	70

#### COURSE OUTCOMES (COs)

# SEMESTER I MCCC- 101: ACCOUNTING THEORY AND PRACTICE

COURSE OUTCOMES: After completion of this course, the students should be able to:

- > Evaluate the notions and ideas of thought that have shaped theoretical basis for accounting
- > Examine the relationship between accounting theory and practice
- ➤ Learn the fundamentals of depreciation, inventory and price-level changes
- Understand practical implications of accounting theory

MCCC-102: FINANCIAL MANAGEMENT

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COURSE OUTCOMES: After completion of this course, the students should be able to:

- > Learn about the various sources of finance available to businessmen.
- Ability to select an investment proposal by analyzing the compounded and discounted value of money invested.
- Understand the theories and factors upon which dividend and financing decisions are taken.

#### MCCC- 103: DIRECT TAX LAW AND ACCOUNTS

COURSE OUTCOMES: After completion of this course, the students should be able to

- > Know the provisions of the Income tax act
- > Study various heads of Income
- > Analyze the profit and gain from business or profession
- ➤ Combine the learning across the financial accounting and financial management.

#### MCCC - 104: INDIAN AND GLOBAL BUSINESS ENVIRONMENT

COURSE OUTCOMES: After completion of this course, the students should be able to

- Identify and differentiate various Micro and Macro factors affecting functioning of Business.
- Analyze Indian and Global Economy in light of changing government regulatory policies.
- Understand unfair trade practices under FEMA Act.
- Learn about the objectives and strategies in Economic planning with special reference to Planning Commission and NITI Aayog.

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#### MCCC - 105: MARKETING MANAGEMENT

COURSE OUTCOMES: After completion of this course, the students should be able to

- Learn about Marketing Concepts and Philosophies.
- Understand the changing Marketing Environment.
- Gain knowledge of consumer buying behaviors.
- > Take product related decisions.
- Gain knowledge of current trends in marketing.

### MCVC-101: BUSINESS ETHICS AND CORPORATE GOVERNANCE

COURSE OUTCOMES: After completion of this course, the students should be able to:

- > Understand the value and necessity of giving back to the society.
- Appreciate accountability of business entities towards stakeholders and society.
- Understand the need for strong internal control in order to prevent corporate frauds.
- Build up traits in value system and become responsible global citizens.

#### SEMESTER II

#### MCCC- 201: ACCOUNTING FOR BUSINESS DECISIONS

COURSE OUTCOMES: After completion of this course, the students should be able to

- Develop an insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning, decisions making and control.
- > Gain knowledge about tools and techniques of financial statement analysis.
- ➤ Identify difference between various forms of accounting- Financial,

  Management and Cost.

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Prepare forms of budgetary statements and types of budget.

## MCCC- 202: INDIRECT TAX LAWS AND ACCOUNT

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Know the basic methods and legal provisions of indirect taxes
- Understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
- Comprehend the principles of taxation, objectives of tax and its impact, shifting and incidence process of indirect taxes in the market orientated economy.
- Understand the implications of GST on the taxable capacity consumers, dealers and society at large.
- Understand the Custom Duty framework in India.

### MCCC- 203: LABOUR LEGISLATION

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Know about the developments and the judicial setup of Labour Laws
- ➤ Learn about the salient features of welfare and wage Legislations.
- Understand the laws related to working conditions of labour.

### MCCC-204: BUSINESS ANALYSIS AND FORECASTING

COURSE OUTCOMES: After completion of this course, the students should be able to:

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- Understand the importance of forecasting in making accurate decisions in economic and business environment.
- Forecast demand in light of changing circumstances and to formulate business plans.
- Handling the trend seasonal and cyclical issues in forecasting analysis.
- Understand the bases of regression analysis, time series and its application and forecasting.

## MCCC - 205: BUSINESS RESEARCH METHODOLOGY

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Understand Research and identify research problems.
- ➤ Learn Quantitative and Qualitative Methods of research.
- Represent data in tabular as well as graphical manner.
- ➤ Write Research paper and Preparation of Report

### MCCC - 206: ENTREPRENEURSHIP DEVELOPMENT

COURSE OUTCOMES: After completion of this course, the students should be able to

- Understand the institutional support to entrepreneurs
- Classify the challenges of women entrepreneur
- Know the parameters to assess opportunities and constraints for new business ideas
- Understand the systematic process to select and screen a business idea

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pg. 7

Design strategies for successful implementation of idea and write a business plan

## MCVNC-201: FRENCH

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Communicate elementary things in French
- Read and write official letters
- Prepare resume and advertisements
- Work in multinational companies

### MCVNC-201A: YOGA

COURSE OUTCOMES: After completion of this course, the students should be able to:

- Practice Self discipline and Self control.
- Develop Self awareness
- Improve concentration and higher level of consciousness
- > Improve health, hygiene and emotional stability

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