

**Mahatama Gandhi Govt. Arts & Science College Kharsia**  
**Course Outcomes**

**M. Com. 1<sup>st</sup> & 2<sup>nd</sup> Sem**

**Managerial Economics & Business Economics**

To understand the basic elements of managerial economics aspects, nature and decision making.

To understand the law of demand , supply forecasting , consumer durable.

To understand theories of profit, profit maximization and analysis of Break Even Point.

To know law of diminishing proportion, product function , Economies of scale.

To understand Pricing policy under Perfect Competition Monopoly, Monopolistic Competition, Oligopoly and Pricing Objectives and Methods for production to minimize the cost and maximum the profit

**Advanced Accounting & Specialized Accounting**

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.

**Management Accounting & Accounting For Managerial Decisions**

To enlighten the students thought and knowledge on management Accounting.

Helps to give proper idea on financial statement analysis in practical point of view.

To introduce the concept of fund flow and cash flow statement.

To provide knowledge about budget control keeping in mind the scope of the concept.

To develop the know-how and concept of marginal costing with practical problems.

**Statistical Analysis & Advance Statistics**

To familiarize the concept of statistics

To provide practical exposure on calculation of measures of average.

To provide practical exposure on calculation of measures of correlation and irrigation.

To introduce the students about the concept of provability.

To provide practical exposure on calculation of trend analysis.

### **Corporate Legal Framework & Business Law**

Make the students understand about business and corporate law.

Develop knowledge on contract and various types of contracts.

To help the students to understand the concept of sale of goods.

Make the students understand about companies and its types.

To equip the students with proper knowledge about Foreign exchange.

## **M. Com. 3rd & 4th Sem**

### **Management Concept**

To understand the concept & functions and importance of management and its application.

To make the student understand principles, functions and different management theories.

To develop knowledge about evolution of management thoughts.

To better understanding of planning and decision making.

To give an idea about organisation structure and different types of organization.

To make them familiarize with recruitment process and stages in selection.

### **Organisational Behaviour**

To equip the students with the basic idea and introduction on organizational behavior as a concept

To give a light on the concept and difference theories on motivation

Explain and helps the students to gain more knowledge on Group Behavior

To introduce the concept of leadership

Understand the concept of conflict management

### **Advance Cost Accounting**

To understand Basic Cost concepts, Elements of cost and cost sheet.

Providing knowledge about difference between financial accounting and cost accounting.

Ascertainment of Material and Labor Cost.

Student's Capability to apply theoretical knowledge in practical situation will be increased.

To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

Students can get knowledge of different methods and techniques of cost accounting.

To impart Knowledge about the concepts and principles application of Overheads.

To provide knowledge regarding costing techniques.

To give training as regards concepts, procedures and legal Provisions of cost audit.

### **Income Tax Law & Accounts**

To make aware about provisions of direct tax with regard to IT Act, 1961 and IT Rules, 1962.

To make aware about agriculture income, residential status and incidence/charge of tax.

To understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.

To understand the provision and procedure for clubbing & aggregation of incomes and set-off & carry forward of losses.

To understand the various deductions to be made from gross total income U/s 80-C to 80-U in computing total income.

To understand the provisions and procedure to compute total income and tax payable by an individual. HUF, Firms and AOP/BOI.

To understand various tax rebate & relief and procedure to file IT return.

To understand the concept of TDS and advance payment of tax.

### **Principal of Marketing**

To develop an idea about marketing and its functions.

To enhance the students on consumer behavior.

To familiarize students about product and its classifications.

To make them understand pricing policies.

To introduce the concept of sales forecast.

### **Advertising & Sales Management**

To Understand the place and contribution of marketing to the business enterprise.

Identify the major basis of market segmentation.

To understand product life cycle.

To know the factors affecting pricing objectives.

To understand the concept of advertising and how this effect buying habits of consumers.

To understand how to promote sale.

### **International Marketing**

To familiarize with International Marketing.

To make them understand about different trade policy on export and import.

To develop the knowledge about international business.

To create an awareness about various international trade institutions (IMF, IBRD, IFC, IDA).

To develop knowledge about different marketing strategies

## **Marketing Research**

To enhance the students understanding of the marketing research industry.

To develop skills required by the researcher and understand different applications of Marketing Research To explore different approaches of Marketing research.

To be able to exploit Marketing Research data for management decision making.

  
(डॉ. पी.सी. घुतलहरे)  
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