



Master of Commerce

Program Outcome

The academic program is intended to impart knowledge and skill to learners in the subject domain and to imbibe high socio-organizational values. Against this backdrop, the academic programme has been meticulously designed and structured under the choice-based credit system.

Course-curriculum of the programme provides advanced theoretical knowledge to the learners and makes them aware of the latest developments in the field. On successful completion of the Programme, learners are expected to have deep insights and high proficiency in the core areas of the subject facilitating them to pursue a successful career in different professional areas.

More specifically, the key facets of the learning outcome of the Programme may be underlined as:

- PO-1) The graduates will have the knowledge of basic and emerging dimensions of modern age commerce stream.
- PO-2) They will get acquainted with the key variables of business and its national and international environment.
- PO-3) The graduates will cope with the entrepreneurial challenges in most modern businesses and comply with the needs and compulsions of the various hierarchical organization structure.
- PO-4) Using knowledge and aptitude acquired in the course of study they will be capable of solving socially relevant problems in their daily lives.
- PO-5) The graduates will find themselves academically elevated and holistically empowered both at social and organizational levels.
- PO-6) Enhancing the horizon of knowledge, to enable the learners to pursue academic or professional careers.



Course Outcome

Sr. No.	Course Code	Course Name	Learning Outcomes
SEMESTER-I			
1.	CC 1	Management Concept	<p>After successful completion of the course, the learner will have insights into:</p> <p>CO1. The conceptual framework of Management.</p> <p>CO2. The philosophical premises of the Management concept.</p> <p>CO3. The core functions of modern Management.</p> <p>CO4. The traditional and modern functional areas of Management and</p> <p>CO5. The core values of Management Information System.</p>
2.	CC 2	Statistical Analysis	<p>After completion of this course the students will be able to:</p> <p>CO1. Understand the Fundamentals of Business Forecasting.</p> <p>CO2. Develop the skill to apply Correlation and Regression Analysis.</p> <p>CO3. Comprehend and apply Probability Theory.</p> <p>CO4. Develop insights about Probability Distribution and its applications.</p> <p>CO5. Acquaint with Chi-square Test for Test of Independence and Test of Goodness of Fit.</p>
3.	CC 3	Managerial Economics	<p>After completion of this course the students will be able to:</p> <p>CO1. Understand the concept, nature and scope of Managerial Economics as well as role and responsibility of Managerial Economist.</p> <p>CO2. Enable the skills for Demand Analysis.</p> <p>CO3. Acquaint with the aspects of Pricing Theory.</p> <p>CO4. Comprehend the Dynamics of Pricing Policies and Practices.</p>



UNIVERSITY DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
LALIT NARAYAN MITHILA UNIVERSITY
KAMESHWARANAGAR, DARBHANGA

Sr. No.	Course Code	Course Name	Learning Outcomes
			CO5. Gain knowledge about the Nature and Measurement of Profit.
4.	CC 4	Business Finance	After completion of this course the students will be able to: CO1. Understand the concept, nature and scope of Business Finance and Traditional and Modern views of Finance. CO2. Learn the Dynamics of Planning for Funds required in Business Entities. CO3. Know the meaning, nature and theories of Capitalization as well as causes, effects and remedies of over capitalization and under capitalization. CO4. Acquaint with the purpose, sources and instruments of short term, medium term and long term financing for a business firm. CO5. Know the sources and forms of external financing with special reference to India and also the trends and broad features of underwriting in India.
SEMESTER-II			
5.	CC 5	Human Resource Management	After completion of this course the students will be able to: CO1. Understand the concept and dimensions of Human Resource Management in an organization. CO2. Explain the aspects related to selection, training and development of Human Resources for an organization. CO3. Comprehend the dynamics of employee relations. CO4. Understand the concept and significance as well as criteria of performance appraisal. CO5. Appraise the Human Resource Accounting and its measurement.
6.	CC 6	Marketing Management	After completion of this course the students will be able to: CO1. Understand the Fundamentals of Marketing Management. CO2. Aware about the Micro and Macro Marketing Environments and their role in making the Marketing Decisions.



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LALIT NARAYAN MITHILA UNIVERSITY
KAMESHWARANAGAR, DARBHANGA

Sr. No.	Course Code	Course Name	Learning Outcomes
			<p>CO3. Have an exposure of Marketing Information System.</p> <p>CO4. Understand the concepts of Consumer Behavior and Factors influencing Consumer Behavior.</p> <p>CO5. Get introduced to the concept of Marketing Mix along with its sub-mixes: Product, Price, Promotion and Place.</p>
7.	CC 7	Financial Management	<p>After successful completion of the course, the learner will have insights info:</p> <p>CO1. Understanding of the broad coverage of Financial Management.</p> <p>CO2. The approaches and techniques of fixed assets management.</p> <p>CO3. The process and funding of current assets in the organization.</p> <p>CO4. The principles and practices of defining capital structure.</p> <p>CO5. The management of income of the entities.</p>
8.	CC 8	Corporate Legal Framework	<p>After completion of this course the students will be able to:</p> <p>CO1. Have an insight of the Indian Companies Act and its requisite provisions.</p> <p>CO2. Comprehend the various important aspects related to Share Capital.</p> <p>CO3. Gain knowledge about procedure of meetings and management of Corporate entities,</p> <p>CO4. Know about the provisions related to Accounts and Audit of Companies.</p> <p>CO5. Gain awareness about the IRDA, SEBI, FEMA and Consumer Protection Act.</p>



UNIVERSITY DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
LALIT NARAYAN MITHILA UNIVERSITY
KAMESHWARANAGAR, DARBHANGA

Sr. No.	Course Code	Course Name	Learning Outcomes
9.	CC 9	Management Accounting	<p>After completion of this course the students will be able to:</p> <p>CO1. Understand the meaning, objectives, nature and scope of Management Accounting and its distinction from Financial Accounting and Cost Accounting.</p> <p>CO2. Develop the skill of Budgeting and be able to prepare different budgets for an organization.</p> <p>CO3. Acquire the conceptual knowledge of Standard Costing and Variance Analysis and its applications.</p> <p>CO4. Know the basics of Break even Analysis and apply the concepts in different business situations for managerial decision making.</p> <p>CO5. Get introduced to the various aspects of Management Reporting for an entity.</p>
SEMESTER-III			
10.	CC 10	Entrepreneurship Development in India	<p>After completion of this course the students will be able to:</p> <p>CO1. Understand the concept and characteristics of Entrepreneur as well as the role of Entrepreneurs in economic growth.</p> <p>CO2. Learn the different theories of Entrepreneurship.</p> <p>CO3. Understand the aspects of Entrepreneurship behavior and Motivation.</p> <p>CO4. Acquaint with the sources of ideas and processing of ideas as entrepreneurial activities.</p> <p>CO5. Comprehend the problems and the remedial measures required for the development of women entrepreneurship in India.</p>



UNIVERSITY DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
LALIT NARAYAN MITHILA UNIVERSITY
KAMESHWARANAGAR, DARBHANGA

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11.	CC 11	Research Methodology	<p>After successful completion of the course, the learner will be able to:</p> <p>CO1. Understand some basic concepts of research and its methodologies.</p> <p>CO2. The broad process of organizing and conducting research.</p> <p>CO3. The required knowledge and skills for dealing with data and its analysis.</p> <p>CO4. The layout of research communication.</p> <p>CO5. The particular art of writing a Thesis and making and presenting a Research Paper.</p>
12.	CC 12	Advanced Accountancy	<p>After completion of this course the students will be able to:</p> <p>CO1. Understand the Fundamental of Investment and Competency in Accounting for Investments.</p> <p>CO2. Develop the skill of preparation of Voyage Accounts.</p> <p>CO3. Acquire a fair degree of Proficiency in Social Accounting.</p> <p>CO4. Build Competence in Accounting for Price Level Changes i.e., Inflation Accounting,</p> <p>CO5. Gain knowledge and develop the skill of Financial Reporting for Corporate Sector.</p>
13.	CC 13	Corporate Direct Tax	<p>After completion of this course the students will be able to:</p> <p>CO1. Understand the concept and objectives of Income Tax especially Corporate Tax and the basics related to Direct Taxation.</p> <p>CO2. Develop the skill of computation of Total Income of a Company.</p> <p>CO3. Develop the skill of computation of Corporate Tax.</p> <p>CO4. Acquaint with the Special Tax Provisions viz. Tax Provisions in respect of Free Trade zones.</p>



UNIVERSITY DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
LALIT NARAYAN MITHILA UNIVERSITY
KAMESHWARANAGAR, DARBHANGA

Sr. No.	Course Code	Course Name	Learning Outcomes
			CO5. Know the procedure and provisions related to Tax Payment.
14.	CC 14	Security Analysis & Portfolio Management	After completion of this course the students will be able to: CO1. Understand the Fundamental of Investment Management. CO2. Gain the Knowledge of the Investment Decisions. CO3. Comprehend Risk-Return Analysis in the context of Investment Management. CO4. Familiarize the various approaches of Security Analysis. CO5. Know the dynamics of Portfolio Analysis and Revision.
SEMESTER-IV			
15.	EC 1	Corporate Tax Planning and Management	After completion of this course the students will be able to: CO1. Comprehend the concepts of Tax Evasion, Tax Avoidance, Tax Planning and Tax Management. CO2. Acquaint with the aspects related to Tax Planning for setting up new business. CO3. Know about the aspects related to Tax Planning and Financial Management decisions. CO4. Acquaint with the aspects related to Tax Planning with reference to forms of business organizations. CO5. Know about the aspects to Tax Planning for Employee's Remuneration.
16.	EC 2	Advanced Cost Accounting	After successful completion of the course, the learner will have insights info: CO1. The broad and expanding area of the new age cost accounting. CO2. The process of installing a costing system in the organization. CO3. The costing technique applied in service rendering organizations.



UNIVERSITY DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
LALIT NARAYAN MITHILA UNIVERSITY
KAMESHWARANAGAR, DARBHANGA

Sr. No.	Course Code	Course Name	Learning Outcomes
			CO4. The concept and applications of Marginal and Differential costing. CO5. The new and emerging technique of cost accounting.
17.	EC 1	Services Marketing	After completion of the course the students will be able to: CO1. Understand the fundamentals of Services and role of Services Sector in National Economy of India. CO2. Aware of some important aspects in Services Marketing like Demand Supply Management, Service Product Development, etc. CO3. Develop the skills for application of marketing in selected profit making organizations like Bank, Insurance, Tourism and Hostel. CO4. Develop the skills for application of marketing in selected Non-Profit organizations like Education, Health, Politics and Religion. CO5. Aware of emerging challenges for Services Marketing in Indian context.
18.	EC 2	Retail Management	After completion of this course the students will be able to: CO1. Understand the fundamentals of Retail Management. CO2. Acquaint with the various aspects of Planning and Merchandising Management. CO3. Aware of factors influencing Retailers' choice of location and finance. CO4. Comprehend the dynamics of Human Resource Management in Retailing. CO5. Aware of the concept, strategy and ethics of Retail Marketing as well as recent trends in Indian Retail Market.
19.	EC 1	Industrial Relations in India	After completion of this course the students will be able to: CO1. Understand the concept and evolution of Industrial Relations in India and also emerging trends in Industrial Relations in as era of globalization.



UNIVERSITY DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
LALIT NARAYAN MITHILA UNIVERSITY
KAMESHWARANAGAR, DARBHANGA

Sr. No.	Course Code	Course Name	Learning Outcomes
			<p>CO2. Aware about the growth and development of Trade Unions in India and the concept of Collective Bargaining process.</p> <p>CO3. Know the aspects related to Grievance Redressal and Dispute Mechanism in Indian context.</p> <p>CO4. Comprehend the meaning, nature, regulation and settlement of Industrial Disputes in India.</p> <p>CO5. Aware about the evolution and nature of workers' participation and other related aspects in Indian context.</p>
20.	EC 2	Labour Welfare and Social Security	<p>After completion of this course the students will be able to:</p> <p>CO1. Understand the concept, objectives, scope and types of Labour welfare.</p> <p>CO2. Aware of Labour welfare under Constitution of India and main provisions of the Factories Act regarding Labour welfare.</p> <p>CO3. Know about the international labour organization in pursuit of Labour welfare.</p> <p>CO4. Understand the concept, need significance and types of social security.</p> <p>CO5. Aware of main features and provisions of different related Acts which have coverage of social security in India.</p>