



# HOLY CROSS WOMEN'S COLLEGE

(Affiliated to Sant Gahira Guru Vishwavidyalaya Sarguja)  
Ambikapur - 497001, Distt. - Surguja (Chhattisgarh)

**College Code - 3431**

## Master of Commerce

Course Code	First Semester	Course Outcome
MCM 101	Managerial Economics	The students acquire knowledge about Nature and scope of Managerial, Economics, role and responsibilities. Incremental principles, Opportunity Cost principles Equip-marginal principles, demand analysis, Individual and market demand determinates of demand, electricity of demand, Theory of consumer choice: Cardinal approach, indifference, Revealed preference and theory of consumer choice under risk, Theory production function-.
MCM 102	Advanced Accounting	Here the students learn about the accounting issue, Forfeited and redemption of shares and debentures. Final Accounts and financial statements of companies. Accounting issues relative to amalgamation and reconstruction of companies. Accounting for holding and subsidiary companies. Account relating to liquidation of companies.
MCM 103	Management Accounting	Introduction of accounting such as Responsibility, Cost, profit and investment Centers. Problem in transfer prices. Budget: definition, Essential and types of Budgets and its objectives. Standard Costing and Variance Analysis: kinds of variance and its uses- Material labor and Overhead. Marginal costing versus direct costing cost volume-profit analysis.
MCMS01-OSC (Compulsory)	Research Methodology & Computer Application Basics	To know the Concept of Research, Treatment data, writing research Report, to gain knowledge about Computer system, its, feature, Basic application of computer, Parts of Computer system, Operating system, Ms Window Control Panel, Windows accessories, Office software package, Word processing, Spreadsheet, presentation software, Ms power point presentation.

<b>Course code</b>	<b>Second Semester</b>	<b>Course Outcome</b>
MCMA04	Marketing Management	Here the students learn meaning and importance of promotion, communication process, promotion mix-advertising, personal selling, and publicity. Determining advertising budget, copy designing and its testing, media selection, advertising effectiveness, sales promotion. To learn the marketing planning organizing and control, marketing structure, Relation with other selling and non-selling Department market Control, types and its techniques. Practical knowledge on Issues and Development in marketing social ethics legal aspect, cyber market and other Marketing development
MCM 201	Business Economics	Students learn about Cost they and estimation, price determination, under different market, pricing practices, Business cycle, its nature and phases and detail about inflation.
MCM 202	Specialized Accounting	Here they learn about Accounts of General Insurance Co., Accounts of Banking Co., Accounts of public utility, Royalty Account, Investment Account.
MCM 203	Accounting for Managerial Decision	Here the students are taught about Break even analysis, analyzing Financial Statement, Cash flow and Funds Flow analysis, Contemporary issues in management.
MCMS02-OSC (Compulsory)	Social outreach & Skill Development	Here the students get familiar with different place and people and culture. They acquire practical knowledge of historical, monuments; museum and they get various opportunities to develop their skills.
ECC/CB MCM B05	Advertising & Sales Management	The students learn about Concept of Advertising, pre-launch Advertising, promotional Mgt, personal selling, Sales management in detail.
MCM 301	Management Concept	Here the students learn about the schools of management Thought such as Scientific, process, Human behavior, social and Functions of a Manager Planning, organizing, staffing, directing, Motivating, Group Dynamics and Team Development it type, Group performance, group formation.
MCM 302	Organization Behavior	In this the students the knowledge about Organization Behavior, its concept, Relationship, attitude, perception learning, Leadership, its concept style, theories, Organizational Conflict, Dynamics, Sources its various approach, interpersonal and organizational Communication, its Type and organizational Development. Thus, they learn to become a great manager and to handle and manage the great forms.
MCM 303	Advanced Cost Accounting	Students trained bout the Cost Accounting, its concept, classification, methods, Techniques, labour Cost Computation and control, Unit costing, Job, Batch and Contract costing. Process costing and Operating Costing.

<b>Course code</b>	<b>Second Semester</b>	<b>Course Outcome</b>
MCMC02	Strategic Management	The learner come to understand about the Concept of strategy, approaches, decision making, Environmental analysis and diagnosis Strategy formulation and choice of alternative, functional Strategy implementation, strategy and structure.
MCM 401	Corporate Legal Framework	To acquaint students with the fundamental legal issue pertaining to the business like The Companies Act, 2013 (Relevant Provisions), The Negotiable Instruments Act, 1881, Monopolies and Restrictive Trade Practices Act, 1969 and Legal Environment for Security Markets: SEBI Act. 1992.
MCM 402	Marketing Research	The objective of this course to sensitize students with the marketing research, process, tools & techniques. Students will able to learn how the market research is conduct.
MCM 403	Investment Management	To enlighten the students with the advanced knowledge of investment environment, management techniques and concepts, types of trading and financial instruments, key facts of the managed funds, historical trends in the innovation of market, valuation of investment, measure of portfolio risk etc.
MCMS04-OSC (Compulsory)	Dissertation	To offer the opportunity for the students to undertake an original piece of work and acquire some basic skills and practical experience in the field of research project, like - concept and process of research, use of tools & techniques, methodology, collection, tabulation, presentation, analysis, interpretation of data, synthesize research findings and report writing. This course also makes the students to design, produce and evaluate the research proposal and understand the quality of research studies.
MCM D03	Goods & Service Tax	This course enables the students to learn the basic concept, term and implementation of Goods and Service Tax (GST). This course helps the students to understand the various provisions of GST law, like - Structure, types, Registration, Returns, Accounts, Records, Billing Audit, Composite Scheme, Job Work, Input Credit, Turnover, compliance Rating, Rate of GST, Exemptions, Tax Assessment Payment of Taxes, Demand and Recovery, Refund of Tax, Administration, Appeal, Inspection, Search, Seizure and Arrest, Offence, Penalty and Settlement under the GST. It will give the scope for self-employment as well as getting good jobs to the competitive market.