

# Master of Commerce (M.Com)

## Program Overview and Outcomes (Aligned with NEP 2020 and CRSU Syllabus)

The Master of Commerce (M.Com) program provides advanced knowledge and skills in accounting, finance, economics, taxation, and management. It prepares students to take on leadership roles in business, finance, education, and research. The program integrates modern business practices with theoretical foundations and promotes critical thinking, innovation, and ethical decision-making.

### Nature and Scope of the Program

The program aims to develop advanced competencies in commerce and management. It enables students to understand business policies, financial systems, taxation laws, and economic strategies. Students gain expertise in accounting standards, auditing practices, financial modeling, and digital business management. The program also prepares them for academic research and professional certifications such as CA, CMA, CS, and CFA.

### Skills Developed

- Financial reporting and analysis
- Business decision-making and leadership
- Economic and strategic thinking
- Research and data interpretation
- Auditing and taxation proficiency
- Digital and E-commerce management
- Entrepreneurial and managerial competence
- Communication, teamwork, and professional ethics

### Section I – Program Outcomes (General, NEP 2020 Aligned)

**PO1:** Demonstrate comprehensive understanding of commerce, finance, and management principles.

**PO2:** Develop analytical and problem-solving skills for business decision-making.

**PO3:** Apply knowledge of accounting and economics to address real-world financial issues.

**PO4:** Interpret and analyze data for policy formation and business planning.

**PO5:** Understand global business trends and integrate sustainable practices.

**PO6:** Demonstrate ethical, social, and environmental responsibility in professional conduct.

**PO7:** Communicate effectively in business and academic contexts.

**PO8:** Utilize information technology tools for business and financial management.

**PO9:** Work independently and collaboratively in multidisciplinary teams.

**PO10:** Pursue lifelong learning and research in commerce and related fields.

## Section II – Program Outcomes (Professional and Academic Focus)

**PO1:** Apply accounting standards and principles to prepare and interpret financial statements.

**PO2:** Evaluate business performance using financial, managerial, and economic tools.

**PO3:** Analyze taxation laws and implement effective tax planning strategies.

**PO4:** Apply auditing techniques and internal control systems in organizations.

**PO5:** Understand and apply marketing, HR, and strategic management principles.

**PO6:** Integrate digital tools and e-commerce platforms in business operations.

**PO7:** Conduct independent research using modern statistical and analytical tools.

**PO8:** Develop entrepreneurial ventures and innovative business models.

**PO9:** Demonstrate leadership and ethical behavior in professional and corporate settings.

**PO10:** Pursue advanced studies or careers in academia, research, finance, and management.

## Section III – Summary of Focus Areas and Corresponding Outcomes

Focus Area	Relevant Program Outcomes
Accounting and Finance	PO1, PO2, PO4
Business Management and Economics	PO2, PO5, PO9
Marketing and Human Resource Management	PO5, PO7, PO9
Taxation and Auditing	PO3, PO4, PO8
E-Commerce and Digital Business	PO6, PO8, PO9
Research Methodology and Data Analytics	PO7, PO10