

GDC Memorial College, Bahal (Bhiwani)

**NAAC Accredited Grade "B" (Second Cycle) and Recognized under
the Sections 2(f) & 12B of the UGC Act, 1956
Affiliated to Ch. Bansi Lal University, Bhiwani**

Department of Commerce

M.Com.

Session 2025-2026

Program Learning Outcomes (PLOs)

Here are commonly accepted Program Learning Outcomes (PLOs) for an M.Com (Master of Commerce) program. These can be adapted slightly depending on the university, specialization, or accreditation framework.

Program Learning Outcomes (PLOs) – M.Com

After successful completion of the M.Com program, students will be able to:

PLO1: Advanced Knowledge of Commerce & Business

Demonstrate in-depth understanding of accounting, finance, economics, taxation, marketing, and management concepts.

PLO2: Analytical & Critical Thinking Skills

Analyze complex business, financial, and economic problems using logical reasoning, quantitative tools, and critical thinking.

PLO3: Application of Accounting & Financial Techniques

Apply advanced accounting standards, financial analysis, auditing practices, and taxation laws in real-world business contexts.

PLO4: Research & Data Interpretation Skills

Conduct independent research, interpret financial and economic data, and present findings using appropriate research methodologies.

PLO5: Managerial Decision-Making

Make informed managerial and strategic decisions by integrating financial, economic, and organizational knowledge.

PLO6: Ethical & Professional Responsibility

Exhibit ethical behavior, integrity, and professionalism in business, accounting, and financial practices.

PLO7: Use of Technology in Commerce

Utilize modern tools, software, and digital platforms for accounting, financial analysis, data management, and business communication.

PLO8: Effective Communication Skills

Communicate business and financial information clearly and effectively through reports, presentations, and discussions.

PLO9: Entrepreneurial & Strategic Thinking

Develop entrepreneurial mindset and strategic thinking for business planning, innovation, and organizational growth.

PLO10: Career Readiness & Lifelong Learning

Prepare for careers in academia, corporate sectors, finance, banking, accounting, taxation, or entrepreneurship, and engage in continuous professional development.

Program Specific Learning Outcomes (PSLOs)

Program Specific Learning Outcomes (PSLOs) are clear, measurable statements that describe what students will know and be able to do by the time they complete a specific academic program.

They're different from course outcomes—they look at the whole program, not a single subject.

Disciplinary knowledge (core concepts of the field)

PSLO1: Practical/technical skills

PSLO2: Critical thinking & problem-solving

PSLO 3: Professional/ethical competencies

PSLO4: Communication and teamwork (where relevant)

M.Com. 2ND Sem.

Subject:-Business Research Methods

Subject Code:-25COM-201

CLO Course Learning Outcomes:- After completing this course the learner will be able to

CLO1: Understand basic research concepts and processes in commerce.

CLO2: Design research frameworks and select sampling methods.

CLO3: Apply analytical tools and interpret data effectively.

CLO4: Explore contemporary tools, plagiarism software, databases, and ethical practices.

Subject:-Financial Management

Subject Code:-25COM-202

CLO 1: Focuses on understanding the fundamental concepts and scope of financial management, applying forecasting and time value techniques, and formulating financial plans.

CLO 2: Covers the concepts of capital structure, computing the cost of capital, and analyzing different types of leverage to assess performance and risk.

CLO 3: Involves evaluating capital budgeting decisions using various investment appraisal and risk analysis methods.

CLO 4: Pertains to managing working capital components and evaluating dividend decisions and policies.

Subject:-Marketing Management

Subject Code:-25COM-203

CLO 1: Understand marketing concepts, research methods, environmental dynamics and consumer behavior to formulate effective marketing strategies.

CLO 2: Learn to identify target market and develop appropriate product and brand strategies.

CLO 3: Evaluate and execute pricing, distribution and promotion tactics to effectively respond to market changes.

CLO 4: Understand and apply holistic and emerging Market Practices within ethical, social and technological frameworks.

Subject:-Human Resource Management

Subject Code:-25COM-204

CLO 1: Understanding the concept of human resource management in Indian and Global Context.

CLO 2: Learn about human resource planning, recruitment and selection process.

CLO 3: Gain insights of career planning and development.

CLO 4: Develop the understanding of performance appraisal and compensation decisions.

Subject:-E-Commerce

Subject Code:-25COM-205

CLO1: Focuses on the understanding of basic E-Commerce concepts.

CLO2: Covers electronic payment systems for fund transfers.

CLO3: Addresses security systems and schemes in E-Commerce.

CLO4: Involves the concept of E-Marketing for promoting products or services via the internet.

CLO5: Relates to the understanding of the digital economy and its widespread impact.

Subject:-Indian Knowledge System

Subject Code:-25COM-IKS208

Co1-Understanding: Gain a comprehensive understanding of the foundational principles of IKS, its historical significance, and contemporary relevance.

Co2-Application: Apply key concepts from ancient Indian texts to modern commerce scenarios and foster ethical business practices.

Co3-Integration: Integrate spirituality and mindfulness in promoting entrepreneurship and leadership, including the significance of yoga and stress management.

Co4-Critical Thinking: Develop critical thinking skills to evaluate challenges and opportunities related to implementing IKS in commerce.