

Affiliated to Jiwaji University, Gwalior (M.P.)

Phone No.: 07542-251641 Email: hegpgcgun@mp.gov.in

Website: https://highereducation.mp.gov.in/?orgid=179



Bachelor of Commerce

Program Specific Outcomes

After completion of B.Com. program, students will be able to-

- 1. Perform in different professional examinations like C.A., CS, CAT, UPSC, State level exams etc.
- 2. Learn to further move towards research in the field of Commerce
- 3. Enable students to demonstrate progressive learning of various tax issues, tax forms related to individuals and businessmen in setting up their own business startups
- 4. Venture into managerial positions, in areas like banking sectors, teaching, professor, stock agent, government employment etc.
- 5. Develop communicative skills and build confidence to face challenges of the corporate world
- 6. Enhance the capability of decision making at personal and professional levels
- 7. Develop entrepreneurial skills
- 8. Get an exposure in fields like Accounts, Marketing Management, Economics, Environment etc.





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I Year / Certificate Course

COURSE TITLE	COURSE LEARNING OUTCOMES
FINANCIAL ACCOUNTING C1-COMA-1T Major-I	 After the completion of the course, students will be able to- Acquire conceptual knowledge of basics of Accounting Identify events that need to be recorded in the accounting records Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP Describe the role of accounting information and its limitations Equip with the knowledge of accounting process Identify and analyse the reasons for the difference between cash book and passbook balances Recognize circumstances thus providing for increased exposure to errors and frauds
BUSINESS REGULATORY FRAMEWORK C1-COMA-2T Major-II	 After the completion of the course, students will be able to- Have practical, legal knowledge of general business law issues Understand the essentials of A Valid Contract, the Laws of Act, Considerations and the various modes of Discharge of a Contract Explain the various laws with regard to the Sale of Goods and performance of a Sale Contract and Remedial Measures Familiarize themselves with the various laws with regard to Consumer Protection in India and the functions of various consumer forums Understand the meaning and the various legislations with regard to the Cyber Law
BUSINESS ORGANIZATION AND COMMUNICATION C1-COMA-3T Minor	 After completion of this course, it is expected that the student shall understand the basics of the business and will be able to imbibe how any type of business can be organized successfully. The chapters related to communication shall be able to elucidate how communication plays an important role in modern business scenario.



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COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
BUSINESS ECONOMIES C1-COMC-1T OPEN ELECTIVE	 Understand how households (Demand) and businesses (Supply) interact in various market structures to determine price and quantity of a good produced Understand the links between household behaviour and the economic models of Demand Represent Demand, in graphical form, including the downward slope of Demand Curve and that shifts the Demand Curve Understand the links between production costs and the economic models of Supply Understand the concept of Pricing Analyse operations of markets under varying competitive conditions
	After the completion of the course, students will be able to-
BANKING AND INSURANCE	1. Understand banking and insurance services for the economic
	growth of a country and its importance for the entire business
C1-COMC-2T	procedure
OPEN ELECTIVE	2. Understand the banking system, banking procedure, practical
	banking, etc.
`	3. Understand the insurance system, insurance procedure, regulation of banking and insurance
	4. Earn employment in the field of banking and insurance
	After the completion of the course, students will be able to-
BUSINESS MATHEMATICS	1. Apply basic terms of integration in solving practical problems in the field of business
C1-COMB-1T	2. Explain basic methods of business calculus, types and methods of
OPEN ELECTIVE	interest account and their basic applications in practice
OI EN ELECTIVE	3. Solve problems in the areas of business calculus, simple and compound interest account, use compound interest account, loan and consumer credit
	4. Discuss effects of various types and methods of interest account
	5. Connect acquired knowledge and skills with practical problems in economic practices



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COURSE TITLE

COURSE LEARNING OUTCOMES

OFFICE ORGANIZATION AND MANAGEMENT

M1-OFMS-1T

OPEN ELECTIVE

The course would empower students to develop the idea about the office environment and its working of daily life. After completing the course, students will be able to-

- 1. Understand about the nature and scope of office management
- 2. Acquire the knowledge of administrative arrangements and facilities of an office
- 3. Acquire the knowledge of modern office environment
- 4. Understand the systems, procedures and methods of office
- 5. Acquire the overview of office control and other miscellaneous dimensions of office management

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Il Year / Diploma Course

COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
CORPORATE ACCOUNTING	1. Understand the regulatory environment in which the companies are formed and operate
C2-COMA-1T Major-I	 Build foundations in accounting and reporting requirements of the Corporations Act and Accounting Standards Describe the rationale, merits, and demerits of issuing bonus shares for a company Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software Prepare balance sheet after Internal Reconstruction of a company Analyse the case study of major amalgamations of companies in India Describe the process of e-filing of annual reports of companies
	After the completion of the course, students will be able to-
COST ACCOUNTING	 Know the principles, concepts, benefits, utility of cost accounting Set up their own industry, by being self-sufficient in cost accounting and acquire knowledge of the methods of material
C2-COMA-2T Major-II	issue, control and labour payment3. Gain expertise in finding out unit cost, tender price, contract cost
	and profitDevelop decision making ability through marginal cost analysis and standard cost analysis
	5. Get employment as a cost analyst in business houses
	After the completion of the course, students will be able to-
BUSINESS STATISTICS	 Apply a basic knowledge of statistics to business disciplines Develop analyse and interpret data to provide meaningful
C2-COMB-2T Minor	 information to assist in management decision making activities 3. Apply appropriate graphical and numerical descriptive statistics for different types of data 4. Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context
	 5. Explain and interpret a variety of hypothesis tests to aid decision making in a business context 6. Use simple/multiple regression models to analyse the underlying relationships between the variables



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COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
APPLIED ECONOMICS C2-COMF-2T OPEN ELECTIVE	 Demonstrate a solid understanding of the core concepts and tools of Economics Relate basic Economic Theory and Principles to current economic issues and evaluate related public economic policies Apply economic principles and reasoning to solving business problems Interpret charts, graphs and tables and use the information to make
	informed judgments5. Communicate their knowledge and understanding for economic issues using written, verbal and visual expression6. Critically reflect on the broader social consequences of economic decision making
	The paper aims to impart in students the working knowledge of the
CORPORATE LAW	provisions of The Companies Act, 2013. After completion of the
	course, students will be able to:
C2-COMC-2T OPEN ELECTIVE	 Explain the relevant provisions of The Companies Act, 2013 Interpret the corporate functioning in India
	After the completion of the course, students will be able to-
FINANCIAL MARKET	1. Understand the role and importance of the Indian Financial Market
OPERATIONS	2. Apply and analyse the concepts relevant to Indian Financial Markets and Financial Institutions
C2-COME-2T OPEN ELECTIVE	 Understand and analyse the mechanics and regulation of financial instruments and determine how the value of stocks, bonds and securities are calculated Evaluate empirical evidence of the market performance and accordingly the role of regulatory authorities to develop the financial market Research and analyse specific problems or issue related to financial markets and institutions Gain comprehensive knowledge of investors' protection Evaluate the challenges faced by the regulators in financial service industry



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COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
PRINCIPLE OF	1. Demonstrate understanding of the role of managers in an
MANAGEMENT	organization
	2. Summarize the elementary concepts, principles and theories of
C2 COMP 2T	management
C2-COMD-2T	3. Examine the managerial functions having an impact on the
OPEN ELECTIVE	org <mark>anizational effectivenes</mark> s
	4. Identify the contemporary issues and challenges in management
	5. Develop ethical workplace practices
	6. Appraise the sources of influence to inspire the actions of other
	organizational members and evaluate the best control methods





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III Year

COURSE TITLE	COURSE LEARNING OUTCOMES
ACCOUNTING- INCOME TAX LAW AND PRACTICE BCOM32304	 After the completion of the course, students will be able to- Acquire conceptual knowledge of basics of Income Tax Identify events that need to be recorded in the Income Tax Records Describe the role of Income Tax information and its limitations Identify and analyse the reasons for the difference between Income Tax and GST
ACCOUNTING- GOODS AND SERVICES TAX AND CUSTOM DUTY BCOM32305	 After the completion of the course, students will be able to- Acquire conceptual knowledge of basics of Goods and Service Tax and Custom Duty Identify events that need to be recorded in the Goods and Service Tax and Custom Duty Records Describe the role of Goods and Service Tax, information and its limitations Identify and analyse the reasons for the difference between Goods and Service Tax and Custom Duty
MANAGEMENT- AUDITING BCOM32306	 After the completion of the course, students will be able to- Acquire legal knowledge of Auditing Describe the process of annual reports of companies Recognize circumstances of errors and frauds
MANAGEMENT MANAGEMENT ACCOUNTING BCOM32307	 After the completion of the course, students will be able to- Understand Management Accounting Identify events that need to be recorded in the management account records Understand the limitations of Management Accounting Identify and analyse the reasons for the difference between Accounting and Management Account



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COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
APPLIED ECONOMIC-	 Understand Public Finance Understand Consumer Behaviour and Market Segmentation
PRINCIPLES OF MARKETING	3. Understand Concept of product, consumer, and industrial goods,
BCOM32310	 Product planning and development 4. Understand methods of promotion, advertising media and their relative merits and limitations 5. Apply probability rules and concepts of budget 6. Describe the process of annual report of monetary fund
	After the completion of the course, students will be able to-
APPLIED ECONOMIC-	1. Understand nature and scope of International Marketing
INTERNATIONAL	2. Understand Domestic Marketing vs. International Marketing
MARKETING	3. Identify Foreign Marketing and foreign market entry mode decisions
BCOM32311	4. Understand Export Policy and practices in India5. Understand International Distribution, Distribution channels and logistics decisions

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Bachelor Commerce with Computer Application

III Year / Certificate Course

COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
WEB DESIGNING	1. Use their learned skills, knowledge and abilities to develop web sites for the internet
BCOM98308	2. Apply basic design principles to present ideas, information, products, and services on websites
	3. Apply basic programming principles to the construction of websites
	 4. Understand the principles of creating an effective web page, including an in-depth consideration of information architecture 5. Develop skills in analysing the usability of website 6. Write valid and concise code of Webpages 7. Set up a perfect landing page for business, clients and themselves
	After the completion of the course, students will be able to-
DIGITAL MARKETING	1. Analyse the confluence of marketing, operations, and human resources in real-time delivery
BCOM98309	 Demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital market opportunities Explain emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks Investigate and evaluate issues in adapting to globalised markets that are constantly changing and increasingly networked Interpret the traditional marketing mix within the context of a changing and extended range of digital strategies and tactics Comprehend the importance of conversion and working with digital relationship marketing
	7. Analyse cross-cultural and ethical issues in globalised digital markets



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COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
WEB DESIGNING AND	1. Prepare, plan and create a website
DIGITAL MARKETING	2. Understand the principles of creating an effective webpage
	3. Familiarise themselves with graphic design principles that relate to
DCOM00200(D)	web design and learn how to implement these theories into
BCOM98308(P)	practi <mark>ce</mark>
	4. Lea <mark>rn t</mark> he l <mark>anguag</mark> e o <mark>f the w</mark> eb: HTML
	5. Translate some of the key marketing and business models that will
	hel <mark>p to sha</mark> pe their <mark>digital</mark> marketing strategy
	6. Interpret the traditional marketing mix within the context of a
	changing and extended range of digital strategies and tactics
	7. Explain emerging trends in digital marketing and critically assess
	the use of digital marketing tools by applying relevant marketing
	theories and frameworks





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Master of Commerce

Program Specific Outcomes

Upon completion of M.Com. program, students will be able to-

- 1. Work in different domains like Accounting, Taxation, HRM, Finance, Banking and Administration
- 2. Develop the ability to apply knowledge acquired in problem solving
- 3. Opt for professional courses like CA/CS/ICWA/CMA/CFA/MBA etc.
- 4. Work in terms of enhanced interpersonal skills and communication
- 5. Start their own business, like Income Tax Return filling, Share Broker, Financial Adviser, Tally Accounting, etc.
- 6. Work in MNCs as well as private and public companies





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I Semester

COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
MANAGEMENT	1. Learn and understand the process and the importance of principles
PRINCIPLES AND	of management, professional management in India, managerial roles and managerial skills
PRACTICES	 Understand the Planning Process, Principles of Planning, types of
MCOM001	Plans, Management by Objective (MBO) and Environmental Analysis 3. Learn and understand the process and principles of organization,
	forms of organization, structure, organizational charts and manual, span of management, concept of authority, types of authority relationships, concept, process of delegation of authority, and its barriers
	 Understand the nature and process of Decision Making, types of Decisions, coordination, principles and techniques of effective coordination
	5. Understand process of communication, communication network,
(direction of communication, barriers in communication, Ten Commandments of good communication
1/	After the completion of the course, students will be able to-
BUSINESS ENVIRONMENT	1. Learn and understand the concept of business environment,
MCOM002	components of business environment, concept of business ethics and morality, concept of social audit
MCOMOUZ	2. Understand the economic environment of business, New Economic Policy, second generation reforms, present Industrial Policy, Industrial Licensing Policy, Export-Import Policy, Monetary Policy, Fiscal Policy
	3. Learn and understand Political and Legal environment of business- critical elements of political environment in business, changing dimensions of legal environment in India
	4. Understand the Patent Act 1951, Competition Act 2002, Liberalization Policy, implications of Globalization, policy in business
	5. Understand the International and Technological Environment, Foreign Collaborations and Indian Business, WTO, World Bank, IMF, Foreign Trade Policy, technological environment in India, policy & research and Technology Development and Transfer



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COURSE TITLE	COURSE LEARNING OUTCOMES
ADVANCE FINANCIAL ACCOUNTING MCOM003	 After the completion of the course, students will be able to- Understand International Financial Reporting System (IFRS) Analyse accounting from incomplete records, accounting for non-profit organisation Learn Investment Accounting, branches and departmental accounts Understand accounting for Hire Purchase and Instalment System, Insolvency Accounts Understand dissolution of partnership firm, amalgamation and sale of firm
	After the completion of the course students will be able to-
STATISTICAL ANALYSIS MCOM004	 After the completion of the course, students will be able to- Understand Regression, Interpolation and Extrapolation Analyse association of attributes, coefficient of association by Yule's formula and association of attributes up to 3rd order, Chi-Square Test Learn probability, concept and uses of probability in permutation and computation, probability theories: Addition, Multiplication, Bernoulli Theories, Theoretical Frequency Distribution Understand Sampling Theory: basic concepts, types, techniques and testing, practical uses of sampling, standard errors and its computation, test of single proportions and difference of proportions Understand Test of Significance based on 'T', 'F' and 'Z' distribution, analysis of variance

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II Semester

COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
ORGANIZATIONAL	1. Understand concepts, nature and determinants of organizational
BEHAVIOUR	behav <mark>iour, models of o</mark> rganizational behaviour, natural process of
	perception, components of learning, principles and theories of
MCOM201	lea <mark>rning</mark> learning
MOMENT	2. Learn values and attitudes, types and sources, measurement of
	attitude, defining and classifying groups, stages of group
	development, group structure, group processes, group dynamics,
	group v/s team, team effectiveness
	3. Learn emerging perspective of Motivation, types of Motivation,
	theories of Motivation
	4. Understand nature and significance of leadership, leadership in
	different cultures, leadership styles and transformational
	leadership
	5. Understand transitions in conflict thought, functional versus
	dysfunctional conflict, conflict process, Conflict Management
, \	Techniques, organizational culture, organizational change and development-forces of changes, techniques of organizational
	development
	development
	After the completion of the course, students will be able to-
RESEARCH	Understand Business Research and Research Process
	2. Learn Research Design, types of Research, Hypothesis types,
METHODOLOGY	Formulation of Hypothesis
	3. Understand sources of Primary Data and Secondary Data and its
MCOM202	uses in Research, Questionnaires, Interviews and Surveys,
	Observation, Content Analysis and Measurement Scales,
	Techniques of Developing Scales
	4. Understand Data Analysis using Statistical Packages, Hypothesis
	Testing - Parametric and Non-parametric Tests, Statistical
	Inferences for one or two samples, application of SPSS
	5. Understand Research Report Formulation of Research Report,
	layout of Research Report



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COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
FINANCIAL MANAGEMENT	1. Understand concept of finance functions, types of Financial
	Decisions, importance, objective organization and responsibility of
MCOM203	Finance Management
MCOM203	2. Learn Financial Planning, Capitalization, Over and Under
	Capitalization, Capital Structure, Trading on Equity
	3. Learn Leverage Analysis: operating and financial, long term
	medium-term, short-term requirement sources of funds, Share
	Ca <mark>pital & D</mark> ebenture
	4. Understand Cost of Capital: objectives, types and analyses,
	Dividend Decision Policy, Management of Income and Ploughing
	back of profits
	5. Understand Management of working capital, significance, sources,
	methods of working capital, control techniques of cash, receivable,
	inventory
	After the completion of the course, students will be able to-
ACCOUNTING FOR	1. Understand Management Accountancy, role of Management
MANAGERIAL DECISIONS	Accounting in decision making, tools & techniques of Management
	Accounting
MCOM204	2. Learn Financial Statements, Financial Statement Analysis
MCOMZOT	3. Learn Capital Budgeting: nature, characteristics and methods of
	Capital Budgeting
	4. Understand Fund Flow, Cash Flow Statement
	5. Understand Cost of Capital, Responsibility Accounting and
	Management Reporting

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III Semester

COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
MARKETING	1. Understand Marketing and Marketing Management, Retailing and
MANAGEMENT	Selling, role of Marketing in economic development
······································	2. Learn Marketing Information System, Marketing Research concept
MCOM309	and process, sales forecasting, product life cycle, product
	positioning and diversification, development of new product
	3. Learn about product branding, product pricing decision, challenges
	before modern marketing in India, marketing and social
	responsibility, marketing ethics
	4. Understand sales promotion, strategies, sales management,
	recruitment and selection, training compensation to sales staff,
	personal selling channels
	5. Understand concept of Advertisement, social effects and ethical
	issues in Advertising
	1
	After the completion of the course, students will be able to-
PERSONNEL	1. Understand Personnel Management, organisation of personnel
MANAGEMENT AND	department, manpower planning, personnel policies, personnel
INDUSTRIAL RELATIONS	management in Indian perspective
	2. Learn job analysis, recruitment, selection, placement, induction &
MCOM310	training, performance appraisal, merit rating, executive
MCOMSTO	development, employee counselling
	3. Learn about industrial relations and their management in
	hospitals, conditions and approaches for congenial industrial
	relations
	4. Understand prevention and settlement of industrial conflicts,
	workers' participation in management, work committees and
	employees empowerment
	5. Understand compensation planning, methods of compensation,
	incentives & fringe benefits, industrial efficiency, Industrial
	Psychology



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COURSE TITLE	COURSE LEARNING OUTCOMES
CONSUMER BEHAVIOUR MCOM311	 After the completion of the course, students will be able to- Understand consumer behaviour, determinants of consumer behaviour, Consumer Movement in India Learn organizational buying behaviour and consumer research Learn about consumer needs and motivations, measurement of motives and development of Motivational Research Understand personality and consumer behaviour Understand social class and consumer behaviour, social class mobility
MANAGEMENT OF MARKETING SERVICES MCOM312	 After the completion of the course, students will be able to- Understand concept of services, management of marketing services, market segmentation and market mix for services Learn marketing of Bank and Insurance Services, product planning and segmentation, marketing mix, personal selling Learn marketing of Hotel and Hospital Services, market segmentation, market mix, pricing decision, Hotel Marketing in India, Hospital Marketing in India Understand marketing of Consultancy Services, product planning and development, market segmentation, concept and need of personal care services, education service in Indian scenario Understand Marketing of Transport Services, product planning, market segmentation, marketing mix, price policy, marketing management for Rail and Road Transport

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IV Semester

COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
MANAGEMENT OF SALES	1. Learn and understand role of advertising in marketing mix and the
PROMOTION AND	adver <mark>tising process</mark>
ADVERTISING	2. Learn Pre-Launch Advertising Decision
ADVERTISING	3. Understand Promotional Management
MCOMC031401	4. Un <mark>derstan</mark> d Personal Selling
	5. Understand Sales Management
	6
	After the completion of the course, students will be able to-
MANAGEMENT OF RURAL	1. Learn Rural Marketing
AND AGRICULTURE	2. Learn Agricultural Marketing
MARKETING	3. Understand Market Management and Channel Strategy
MARKETING	4. Understand Regulated Market in India
NGONGOO4 400	5. Understand Marketing of Farm Product
MCOMC031402	
/	After the completion of the course, students will be able to-
STRATEGIC MANAGEMENT	1. Understand business strategy & policy, strategic management
//	process
MCOMC031403	2. Learn to evaluate company resources and competitive strengths,
MCOMCOS1403	disinvestments, retrenchment
1	3. Understand positioning of the business portfolio, strategic
	business units, product life cycles
	4. Understand strategy and competitive advantage, organization
	design
	5. Understand strategic evaluation and control, designing strategic
	control systems
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COURSE TITLE	COURSE LEARNING OUTCOMES
	After the completion of the course, students will be able to-
INTERNATIONAL	1. Learn and understand about International Marketing
MARKETING	2. Learn about Export Organization
	3. Understand Direct Trading and Indirect Trading
MCOMC031404	4. Understand Export Credit, Corporation of India Limited, The
	Export-Import Bank of India
	5. Understand Export and Import Procedure, SAARC, role of WTO in
	Foreign Trade

(Dr. Vishnu Prasad Shrivastava)

HOD

Department of Commerce

(Dr. Niranjan Shrotriya) CO-ORDINATOR, IQAC

Govt. Postgraduate College,

Guna (M.P.)

(Dr. B.K. Tiwari)

PRINCIPAL

Govt. Postgraduate College, Guna (M.P.)

Govt PG College, Guna IMP