

PROGRAM:-M.Com

COURSE OUTCOME

SEMESTER- I

COURSE (MC 101): Management Concepts & Organizational Behavior

- CO 1: To Study the management concept and evolution Of Management.
- CO 2: To learn the concepts of authority and responsibility of business
- CO 3: To learn the role and duties of manager.
- CO4: To understand, analyze and manage Individual Behavior
- CO5: To understand, analyze and manage organizational Behavior
- CO6: To critically evaluate the external environment.
- CO 7: To understand the concept of attitude, values, learning, communication and motivation.
- CO 8: To understand the importance and concept of organization change

COURSE (MC 102): Accounting for Managerial Decisions

- CO1: To Analyses and interpretation of financial statements
- CO2: To understand the Flow of funds in business.
- CO3: To learn the concept of cost assignment and cost management
- CO4: To know the cost behavior and cost volume relationships
- CO5: To learn the concept of value chain analyses
- CO6: To understand the concept of Cost driver analysis
- CO7: To understand the process of evaluation performance and Balanced Score Card
- CO8: To analyze the cost controlling, budgeting and Life cycle costing.

COURSE (MC 103): Business Economics

- CO1: To gain the basic knowledge of the business economics
- CO2: To learn the concept of demand
- CO3: To know the theory of Consumer Choice
- CO4: to learn the concept of elasticity of demand
- CO5: To know the theory of production
- CO6: To know the different situations of Market
- CO7: To learn about price practices
- CO8: To know the relation between income and investment
- CO9: To understand the theory of business circle.

COURSE (MC 104):- Research Methodology & Statistical Techniques

- CO1 To study the concept of Research
- CO2 To understand the process of Research
- CO3 To understand how the Hypothesis are constructed
- CO4 To study the various data collection methods

- CO5 To understand the various techniques of sample selection
- CO6 To learn sampling and non-sampling errors
- CO7 To understand the concept of Probability Distribution
- CO8 To have basic awareness of hypothesis testing with various parametric and non-parametric tests

COURSE (MC 105-ii): Financial Management

- CO1: To know the definition of business finance
- CO2: To learn the objectives of financial management
- CO3: To understand the functions of Financial Management
- CO4: To learn the various types of Capital Budgeting decisions
- CO5: To learn how to calculate the various types of cost of capital
- CO6: To understand the concept of leverage
- CO7: To learn the various theories of capital structure
- CO8: To understand the concept of distribution and retention of profits
- CO9: To learn the concept of working capital management

Course (MC-105): Computer Applications in Business (2016-17)

- CO 1: To understand the concepts related to computers
- CO 2: To illustrate the concepts of computer software
- CO 3: To be aware about the operating system
- CO 4: To understand the concepts of database management system
- CO 5: To explain about the different accounting packages
- CO 6: To introduce the concept of E-Commerce
- CO 7: To describe the concepts of business models of e-commerce
- CO 8: To understand the concepts of electronic payment systems
- CO 9: To be aware about the security issues in e-commerce

Course (MC-102): Corporate Financial Accounting (2016-17)

- CO 1: To understand the concepts related to development of accounting standards
- CO 2: To illustrate the concepts of convergence of Indian accounting standards with International accounting standards
- CO 3: To be aware about the issue, forfeiture and reissue of shares
- CO 4: To understand the concepts of final accounts and financial statements of companies
- CO 5: To explain about the amalgamation, absorption and reconstruction of companies
- CO 6: To introduce the concept of corporate reporting
- CO 7: To describe the concepts of accounting for price level changes
- CO 8: To explain about the concept of accounting for human resources
- CO 9: To understand about areas, measurement and public reporting of corporate social performance

SEMESTER-II

COURSE (MC 201): Advanced Accounting

- CO1: To understand the purpose and process of development of Accounting standards
- CO2: To be aware about convergence of Indian accounting standards with international accounting standards
- CO3: To understand the concepts related to presentation of financial statements
- CO4: To learn about the standards applicable to Inventory management and events after reporting periods
- CO5: To gain insights into first time adoption of International Accounting Standards
- CO6: To understand the concepts of Business combinations and Insurance contracts
- CO7: To understand the preparation of Consolidated Financial Statements
- CO8: To Gain more insights in concepts of Price level Accounting
- CO 9: To understand the various contemporary Issues in accounting such as Value chain analysis, Activity Based Costing, Creative accounting, Environment costing

COURSE (MC 202): Business Environment

- CO 1: Understand concept of business environment and techniques for environment scanning
- CO 2: Discuss Business and society, Social responsibility
- CO 3: Describe Elements of environment: Political, legal, economic, demographic, technological
- CO 4: Define Economic environment: types of economies, fiscal policy, monetary policy
- CO 5: Explain Liberalization, privatization and Globalization, Demonetization and GST
- CO 6: Elaborate legal environment and Acts: Competition act, I.T. Act, FEMA, WTO and Intellectual property rights
- CO 7: Comprehend Money market, capital market & Financial institutions
- CO 8: Define Foreign Trade: EPZ, EOU, TPs, SEZs
- CO 9: Understand SEBI: ROLE AND FUNCTIONS, Consumer protection act 1986 and rights along with remedial measures
- CO 10: Discuss Concept of companies, sales of goods act, Contract act
- CO 11: Explain Company Environment: MOA, AOA AND Functioning of Board of directors
- CO 12: Define Global outsourcing, and Public, private sectors of Indian economy.

COURSE (MC 203): E-Commerce

- CO1: To know the Basic concept of E-Commerce
- CO2: To learn the difference between E-Commerce and E-Business
- CO3: To analyses the opportunities of E-Commerce in India
- CO4: To know the Framework of E-Commerce
- CO5: To learn the Supply chain management
- CO6: To know the trend of product and Service digitization
- CO7: To know how an online market create and works

CO8: To learn the various methods of electronic funds transfer

CO9: To learn the various concept of e-operation

CO10: To know the legal provision of e-Commerce

COURSE (MC 205 (ii)):-Financial Institutions & Markets

CO1 To understand the basic meaning, nature, structure of financial systems in India

CO2 To gain understanding about banking systems and importance of banking business

CO3 To understand about the concept of Development banks.

CO4 To gain insights into various roles played by various financial Institutions such as IFCI, SIDBI, SFC, SIDC, NABARD

CO5 To understand the Concept of NBFCs

CO6 To be aware regarding various guidelines issued by RBI and SEBI

CO7 To understand about the working of financial markets in economy

CO8 To get awareness regarding Money markets and capital markets in the economy

SEMESTER-III

COURSE (MC 301):-Contemporary Auditing

CO1 To understand the fundamental Concept of Auditing

CO2 To know the relationship between Accounting and Auditing

CO3 To Identify the various classification of Auditing

CO4 To the concept of Auditor's Independence with Regulations

CO5 To learn & understand the various Auditing standards

CO6 To understand the statutory requirement of Company Audit

CO7 To know the role, Duties and Responsibilities of an Auditor

CO8 To learn how to prepare the Auditor's Report

CO9 To understand the various other types of Audits

COURSE (MC 302):- Corporate Legal Framework

CO1 Explain the main concepts that underpin company law, including separate legal personality and limited liability

CO2 Discuss the main principles and rules that seek to regulate and protect different participants within companies, especially their directors, shareholders and creditors

CO3 Critically analyze and evaluate selected areas of company law and place the policy issues raised by company law in their social, economic and political contexts

CO4 Have a fair knowledge of functions and importance of negotiable instruments

CO5 Discuss the form and interpretation of negotiable instruments

CO6 Discuss the importance of competition act for economic development of the country

COURSE (MC303):- Direct Tax Laws

CO1 Define the procedure of Direct Tax assessment

- CO2 Able to file IT Return on individual basis
- CO3 Able to compute total income and define tax complications and structure.
- CO4 Able to understand amendments made from time to time in Finance Act.
- CO5 Able to differentiate between direct and indirect tax assessments
- CO6 Able to understand and identify various deductions and reliefs available under income tax act
- CO7 To be able to assess individual income, income of a firm, income of a company
- CO8 To be able to calculate Gross Total Income

COURSE (MC 304): Marketing Management

- CO1: Discuss nature, scope and concept of marketing
- CO2: Explain marketing information systems and marketing research
- CO3: Describe consumer buying behavior and segmentation, targeting, positioning
- CO4: Comprehend Product decisions Product life cycle, New product, Branding, packaging
- CO5: List Promotion Mix decisions including advertisement, sale promotion, public relation
- CO6: Discuss Channel management types, functions, logistics
- CO7: Describe emerging issues in marketing including green marketing,
- CO 8: Define UNDERSTAND holistic marketing

COURSE (MC 305 (ii)):- Management of Financial Services

- CO1 Describe the Nature and Types of Financial Services
- CO2 To Describe the Merchant Banking Services and its Structure in Detail regulations has had on the structure of the financial firms/industry.
- CO3 To Explain Venture Capital and its Stages
- CO4 To Differentiate Leasing and Hire Purchase
- CO5 To understand Underwriting and its Scope in India
- CO6 To describe Types of Mutual funds and its performance measurement concept
- CO7 To Know various Credit Rating agencies and SEBI's Instructions for these Agencies
- CO8 To differentiating Factoring and Forfating
- CO9 To Understand concept of Plastic Money and its Growth

COURSE (MC 303):- Strategic Cost Management (2017-18)

- CO 1: To understand the concepts related to traditional costing system
- CO 2: To illustrate the concepts of cost behavior
- CO 3: To be aware about the strategic cost management (SCM)
- CO 4: To understand the concepts of contemporary cost management
- CO 5: To design and implement activity based costing
- CO 6: To introduce the concept of activity based management and activity based budgeting
- CO 7: To describe the concepts of cost management and performance evaluation
- CO 8: To understand the concepts of balanced scorecard
- CO 9: To understand about transfer pricing and divisional performance

SEMESTER-IV

COURSE (MC 401):- Human Resource Management

- CO1 Understand the new approaches of performance appraisal system
- CO2 Learn the qualities of human resource manager in an organization
- CO3 Analyze the importance of different methods of training given to the employees in organization.
- CO4 Understand the concept of recruitment, selection and training
- CO5 Understand the importance of human resources management in an organization and the scope of human resource management.
- CO6 To understand the importance of Work Life Balance

COURSE (MC 402):-Fundamental Of Investment

- CO1 Describe the general structure of various financial markets.
- CO2 Value financial products such as common stocks (both undervalued and overvalued) and fixed-income securities
- CO3. Use financial derivatives as hedging instruments
- CO4 Build a diversified portfolio and assess portfolio performance
- CO5 Understand how securities are traded in the market
- CO6 able to analyze and price different securities

COURSE (MC 403): Banking and Insurance Services

- CO1 To get knowledge of Banking System in India
- CO2 To study the Deposit mobilization by banks
- CO3 To study about the Credit System of Banks
- CO4 To enhance the knowledge in Management of Funds by Commercial Banks
- CO5 To enable the students to know more about emerging trends in banking sector
- CO6 To acquainting the participants with the operations and functions of insurance sector
- CO7 To Study the Management of insurance sector
- CO8 To enable the students to know more about emerging trends in Insurance sector

COURSE (MC 404) :- Corporate Tax Planning

- CO1 To acquaint the students with concepts of Tax Planning and Management
- CO2 To understand the factors affecting planning of tax while selecting a new business
- CO3 To create awareness regarding special tax provisions and incentives related to exporters, infrastructure and backward areas
- CO4 Tax Planning regarding amalgamation and demerger of companies
- CO5 To understand the importance of Tax management while deciding Dividend policy
- CO6 To understand the importance of tax management in managerial decisions

CO7 To highlight the importance of tax planning in deciding compensation packages
CO8 To understand the concept of Tax planning of non- residents
CO9 To be aware about the concept of Tax planning of Non- Residents, TDS/TCS and Advance payment of Tax

COURSE (MC 406 (ii)): International Finance

CO1: To get awareness about International Finance
CO2: To know the Role of International Finance Manager
CO3: To study about the Globalization of World Economy with Recent trends
CO4: To get the knowledge about International Monetary System
CO5: To study the European Monetary System
CO6: To clear the concept of Balance of Payments
CO7: To study about Foreign Direct Investment (FDI)
CO8: To clear the concept of Multinational Corporations
CO9: To get awareness about Regional Economic Integration
CO10: To Study about Foreign Exchange Market
CO11: To know about the Role of Foreign Investment Institutions in Indian Capital Market
CO12: To get the knowledge about Foreign Exchange Exposure and Management