

**Programme Name: Master of Commerce**

**Program Code: 3AA**

**Graduate attributes:**

|     |                                       |                  |
|-----|---------------------------------------|------------------|
| GA1 | Domain Knowledge                      | <b>Knowledge</b> |
| GA2 | Domain Analysis                       |                  |
| GA3 | Design and Development of Solutions   |                  |
| GA4 | Communication Skills                  | <b>Skills</b>    |
| GA5 | Innovative and Entrepreneurial Skills |                  |
| GA6 | Leadership and Management Skills      |                  |
| GA7 | Individual and Team Work              | <b>Attitude</b>  |
| GA8 | Ethical and Social Responsibility     |                  |
| GA9 | Life-long Learning                    |                  |

**PROGRAMME EDUCATIONAL OBJECTIVES (PEO's)**

The M.Com programme describe accomplishments that graduates are expected to attain within five to seven years after graduation

|      |   |
|------|---|
| PEO1 | To assume jobs of executive cadre in corporates                     |
| PEO2 | To offer investment /finance/tax consultancy and business analytics |
| PEO3 | To manage firms offering financial services                         |
| PEO4 | To pursue research in commerce /Management                          |
| PEO5 | To exercise professional skills and values                          |

### **PROGRAMME SPECIFIC OUTCOME (PSO's)**

|  |  |
|--|--|
| After the successful completion of M.Com programme, the students are expected to |  |
| PSO1   | Undertake a research work with specializations   |
| PSO2   | Use software tools to carry out a specified financial analysis of a business application   |
| PSO3   | Apply the knowledge gained during the course of the program to solve the real timeproblems |
| PSO4   | Meet the needs of industry 4.0   |
| PSO5   | Communicate effectively with professionals   |

### **PROGRAM OUTCOME (PO's)**

|   |   |
|---|---|
| On successful completion of the M.Com programme |   |
| PO1   | To ensure all round development of personality required for an executive  |
| PO2   | To build necessary skills concerning commercial theories and applications to business byusing business analytics  |
| PO3   | To obtain practical knowledge in commercial activities by understanding training incommercial and industrial establishments   |
| PO4   | To develop a broad range of business skills and commercial knowledge, development of general and specific capabilities to meet the current and future expectations of business and industry |
| PO5   | To enrich the necessary competencies and creativity to undertake entrepreneurship as adesirable and feasible career option  |

**COURSE OUTCOME (CO's)****FIRST SEMESTER****Course Name: MANAGERIAL ECONOMICS**

| #   | Course Outcome  |    |
|-----|---|----|
| C01 | Acquire the knowledge about the nature and scope of Managerial Economics, demand analysis and law of variable proportion.                             | K1 |
| C02 | Understand the role of Managerial Economist, goal of corporate enterprises, demand determinants, types of market, national income and public finance. | K2 |
| C03 | Have thorough knowledge about various types of costs and revenues and Break Even point analysis.  | K3 |
| C04 | Analyze role of managerial economist in demand analysis, cost and production analysis.  | K4 |
| C05 | Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness                       | K5 |

**Course Name: CORPORATE ACCOUNTING**

| #   | Course Outcome   |    |
|-----|--|----|
| C01 | Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company.                                      | K1 |
| C02 | Prepare accounts relating to Amalgamation, Absorption and Alteration of share capital.   | K2 |
| C03 | Prepare accounts at the time of liquidation of companies.  | K3 |
| C04 | Develop the knowledge on various accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies    | K3 |
| C05 | Be familiar with the theoretical framework of Human resource accounting, Government accounting, Responsibility accounting and Environmental Accounting | K4 |

**Course Name: INFORMATION TECHNOLOGY IN BUSINESS**

| #   | Course Outcome   |         |
|-----|--|---------|
| C01 | Analyze the impact of hardware and software in business                            | K4      |
| C02 | Discuss the internet security aspects and e-business communication modes           | K1 & K2 |
| C03 | Construct the knowledge in data processing   | K2      |
| C04 | Examine the key features of machine language and input, output devices             | K5      |
| C05 | Construct the knowledge in e-commerce application and current trends in e-commerce | K6      |

**Course Name: MARKETING MANAGEMENT**

| #   | Course Outcome  |    |
|-----|---|----|
| C01 | Recollect the marketing concepts, types and modern marketing concept                    | K1 |
| C02 | Identify the macro and micro environments of a market and buyer behavior                | K2 |
| C03 | Locate the different types of products, product line, product mix and pricing decisions | K3 |
| C04 | Evaluate the important of channels of distribution and promotionalmix                   | K4 |
| C05 | Acquire the knowledge to market the agricultural produce and about marketing research.  | K4 |

**SECOND SEMESTER**

**Course Name: BUSINESS RESEARCH METHODS**

| #   | Course Outcome   |         |
|-----|--|---------|
| C01 | Apply a range of quantitative and / or qualitative research techniques to business and management problems / issues                    | K1 & K2 |
| C02 | Organize and conduct research in a more appropriate sampling method manner.  | K2      |
| C03 | Develop necessary critical thinking skills in order to evaluate different statistical tools used in research.                          | K2 & K3 |
| C04 | Demonstrate knowledge and understanding of data analysis and interpretation in relation to the research process by testing hypothesis. | K4      |
| C05 | Write a research report and thesis.  | K5 & K6 |

**Course Name: BUSINESS ENVIRONMENT**

| #   | Course Outcome  |    |
|-----|---|----|
| C01 | Inspect the internal and external environment pertaining to business        | K2 |
| C02 | Evaluate the industry policy and regulations                                | K5 |
| C03 | Analyze the policies and legal provisions of the government                 | K4 |
| C04 | Examine the impact of financial environment and labour legislation in India | K1 |
| C05 | Asses the concepts of ethics in business and the relevant fields            | K3 |

**Course Name: APPLIED COST ACCOUNTING**

| #   | Course Outcome   |    |
|-----|--|----|
| C01 | Define the classification of cost, methods and techniques                    | K1 |
| C02 | Evaluate cost sheet and material and labour control                          | K5 |
| C03 | Differentiate cost control and cost reduction tools and techniques           | K6 |
| C04 | Solve labour, overhead and process costing methods                           | K2 |
| C05 | Gain hands on experience in reconciliation of cost and financial accounting. | K6 |

**Course Name: HUMAN RESOURCES MANAGEMENT**

| #   | Course Outcome  |         |
|-----|---|---------|
| C01 | Explain human resources planning, dealing with surplus and deficient man power  | K1      |
| C02 | Describe the meanings of terminology and tools used in managing employees effectively   | K2      |
| C03 | Prepare a selection strategy for a specific job   | K2 & K3 |
| C04 | Gain knowledge in develop, analyze and apply advanced trainingstrategies and specifications for the delivery of training programs | K4      |
| C05 | Compare and contrast the different techniques involved in the performance appraisal process.                                      | K5      |

**THIRD SEMESTER**

**Course Name: DIRECT TAXES**

| #   | Course Outcome  |         |
|-----|---|---------|
| C01 | Calculate computation of taxable income under various sources.                    | K4& K5  |
| C02 | Recollect the concept of tax administration and practices.                        | K1 & k2 |
| C03 | Acquire the knowledge about latest provision of income tax act.                   | K3      |
| C04 | Gain expert knowledge regarding the legitimate way of Tax Planningand Management. | K6      |

|     |  |         |
|-----|--|---------|
| C05 | Able to pertain procedure for assessment and e-filing. | K3 & k6 |
|-----|--|---------|

**Course Name: MANAGEMENT ACCOUNTING**

| #   | Course Outcome   |       |
|-----|--|-------|
| C01 | Recollect the concept and importance of management accounting.                                 | K1&K2 |
| C02 | Understand the role of managerial accounting in management decision making.                    | K2    |
| C03 | Get familiarize various methods and technique of managerial accounting.                        | K3&K6 |
| C04 | Analyze the method and technique of management accounting used for managerial decision making. | K4&K5 |
| C05 | Able to prepare budget and budgetary control   | K5&K6 |

**Course Name: FINANCIAL MANAGEMENT**

| #   | Course Outcome   |       |
|-----|--|-------|
| C01 | Recollect the concept and importance of financial management.                      | K1    |
| C02 | Have thorough knowledge about various sources of long-term and short-term finance. | K2    |
| C03 | Examine various method and technique for calculating cost of capital.              | K3    |
| C04 | Examine different type leverage technique followed by a organization.              | K4&K5 |
| C05 | Expert knowledge about various dividend policies.                                  | K5&K6 |

**Course Name: INTERNET & E-COMMERCE**

| #    | Course Outcome  |         |
|------|---|---------|
| rC01 | Acquire the knowledge about various trends in business.                         | K1&k2   |
| C02  | Explore information technology in every aspect of business.                     | K3      |
| C03  | Examine the role of e- commerce in the present business scenario.               | K3 & K4 |
| C04  | Discuss about the cyber security and cyber regulation in global business world. | K5      |
| C05  | Discuss future relevance internet business in global business world             | K6      |

## FOURTH SEMESTER

### Course Name: INVESTMENT MANAGEMENT

| #   | Course Outcome  |       |
|-----|---|-------|
| C01 | Recall various investment avenues and personal finance.                           | K1    |
| C02 | Understand securities markets, regulation and its instruments                     | K2    |
| C03 | Examine fundamental analysis of an organization using financial data information. | K3&K4 |
| C04 | Examine technical analysis of an organization using financial data information.   | K3&K4 |
| C05 | Evaluate risk return of securities in different investment proposal.              | K5&K6 |

### Course Name: INTERNATIONAL BUSINESS

| #   | Course Outcome  |       |
|-----|---|-------|
| C01 | Recall the concept of international business.                         | K1    |
| C02 | Understand the level of changes international business in global era. | K2    |
| C03 | Examine the role of global financial markets and instrument.          | K3    |
| C04 | Evaluate various functions of WTO, IMF AND IBRD.                      | K5    |
| C05 | Understand various theories of foreign exchange.                      | K4&K6 |

### Course Name: PRINCIPLES AND PRACTICE OF INSURANCE

| #   | Course Outcome  |       |
|-----|---|-------|
| C01 | Expert knowledge about general principles and concepts of insurance, insurance practices and procedures | K1&k2 |
| C02 | Examine various types of insurance and its functions.   | K3&K4 |
| C03 | Discuss about legal framework about different insurance policies.                                       | K5    |
| C04 | Awareness about differed health policies and group insurance  | K5&K6 |
| C05 | Examine IRDA regulation act.  | K3    |

### Course Name: INDUSTRIAL LAW

| #   | Course Outcome  |       |
|-----|---|-------|
| C01 | Understand updated regulatory framework followed by the companies.                                    | K1&K2 |
| C02 | Examine various type of industrial act and its functions.   | K3    |
| C03 | Analyze various opportunities available in various legal compliances so as to enable them employable. | K4&K5 |
| C04 | Create knowledge about current practice of industrial law   | K6    |
| C05 | Able to calculate Payment of Gratuity.  | K3&K5 |

## ELECTIVE COURSES

### Course Name: SERVICES MARKETING

| #   | Course Outcome  |    |
|-----|---|----|
| C01 | Examine the nature of services, and distinguish between products and services   | K2 |
| C02 | Identify the major elements needed to improve the marketing of services   | K4 |
| C03 | Develop an understanding of the roles of relationship marketing and customerservice in adding value to the customer's perception of a service | K4 |
| C04 | Examining the key marketing services and market segmentation  | K4 |
| C05 | Evaluating service quality, measurement, causes and problems, principles guiding improving of quality   | K5 |

### Course Name: MARKETING OF FINANCIAL SERVICES

| #   | Course Outcome   |         |
|-----|--|---------|
| C01 | Understand how marketing theory underpins the marketing of financial services  | K2 & K6 |
| C02 | Appreciate how recent thinking in marketing and services marketing applies to financial services   | K3      |
| C03 | Identify key issues for marketers of financial services  | K4      |
| C04 | Interpretation of various reforms and types of insurance services related to life insurance  | K2      |
| C05 | Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism"s merits in India. | K6      |

### Course Name: MARKETING OF HEALTH SERVICES

| #   | Course Outcome   |    |
|-----|--|----|
| C01 | Understand and critically and effectively apply a number of tools available to marketing managers in healthcare sector   | K2 |
| C02 | Appreciate and exercise critical judgment in implementing the marketing strategies in the health care sector             | K5 |
| C03 | Analyse real-life situations and provide solutions to challenges   | K6 |
| C04 | Assessing various online critical judgment in implementing the marketing strategies in the health care sector            | K5 |
| C05 | Adapting various legal systems related to consumer rights & protection, promotion agencies and food nutrition"s in india | K6 |



**Course Name: TRAVEL AND HOSPITALITY SERVICES**

| #   | Course Outcome  |    |
|-----|---|----|
| C01 | Apply relevant technology for the production and management of travel and hospitality experiences.          | K1 |
| C02 | Plan, lead, organize and control resources for effective and efficient travel and hospitality operations.   | K2 |
| C03 | Create, apply, and evaluate marketing strategies for travel and hospitality destinations and organizations. | K3 |
| C04 | Discussing about various hospitality services and its classification of hotels by price level.              | K6 |
| C05 | Examining the various behavioural profile of users and related to hotel marketing in Indian perspective.    | K4 |

**Course Name: FINANCIAL MARKETS AND INSTITUTIONS**

| #   | Course Outcome  |       |
|-----|---|-------|
| C01 | Describe Indian Financial System and securities exchange board of India.                  | K1&K2 |
| C02 | Classify Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.            | K2    |
| C03 | Explore activities of non-financial banking   | K4    |
| C04 | Assessing about various investment information and credit rating agency                   | K5    |
| C05 | Identifying about various financial institutions and related to its working and functions | K3    |

**Course Name: INDIAN STOCK EXCHANGES**

| #   | Course Outcome   |       |
|-----|--|-------|
| C01 | Describe Indian stock exchanges and securities exchange board of India.  | K1&K2 |
| C02 | Classify and regulate the trading transactions with proper rules and regulations.                                | K2    |
| C03 | Explore activities of the investors of stock exchange  | K4    |
| C04 | Determining the securities contracts regulation act and important provisions related to SEBI functions workings. | K5    |
| C05 | Examining various basic concepts of internet stock trading features  | K4    |

**Course Name: FUTURES AND OPTIONS**

| #   | Course Outcome  |       |
|-----|---|-------|
| C01 | Evaluating the concepts and market mechanics of different types of financial derivatives                      | K1&K2 |
| C02 | Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches | K4    |
| C03 | Evaluate the instruments that can be used to implement risk management strategies.                            | K5    |
| C04 | Discovering various pay off for buyer of futures and other options likehedging and speculation.               | K4    |
| C05 | Identifying the evolution of commodity markets and exchanges in india.  | K3    |

**Course Name: FUNDAMENTAL AND TECHNICALANALYSIS**

| #   | Course Outcome   |    |
|-----|--|----|
| C01 | Examining various concepts related to investment and approaches to security valuation. | K4 |
| C02 | Outline the theoretical contexts of the fundamental and technical analysis             | K2 |
| C03 | Summarize work on the basic tools used by technical analysts                           | K5 |
| C04 | Determining the various theory and technical analysis related meaning                  | K5 |
| C05 | Evaluate securities by measuring the intrinsic value of stock                          | K5 |

**Course Name: PRINCIPLES OF INTERNATIONALTRADE**

| #   | Course Outcome   |    |
|-----|--|----|
| C01 | Remember the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications | K2 |
| C02 | Apply the principle of comparative advantage and its formal expression and interpretation within different theoretical models                    | K3 |
| C03 | Simplify form the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory             | K6 |
| C04 | Discussing about various international investments and its limitations, factors affected by investment Indian companies                          | K6 |
| C05 | Summarize concepts based on multinational corporation and about the globalizations   | K2 |

**Course Name: EXPORT AND IMPORT PROCEDURE**

| #   | Course Outcome  |    |
|-----|---|----|
| C01 | Recall the export and import licensing procedure                | K1 |
| C02 | Understand the functions of export and import promotion council | K2 |
| C03 | Analyse the knowledge about customs procedure                   | K4 |

|     |   |    |
|-----|---|----|
| C04 | Evaluate the trading procedure                              | K5 |
| C05 | Apply the export and import procedure for the given project | K3 |

**Course Name: INSTITUTIONS FACILITATING INTERNATIONAL TRADE**

| #   | Course Outcome   |        |
|-----|--|--------|
| C01 | Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy.  | K3& K6 |
| C02 | Understand the conditions of financial markets and its impact in facilitating the international trade  | K4     |
| C03 | Identifying the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments in facilitating institutions. | K3     |
| C04 | Examine international monetary fund and concepts its principles  | K4     |
| C05 | Identifying various concepts based on international development association and features   | K3     |

**Course Name: INDIA'S INTERNATIONAL TRADE**

| #   | Course Outcome   |         |
|-----|--|---------|
| C01 | Identify the basic difference between inter-regional and international trade                         | K2 & K6 |
| C02 | Apply the legal framework in the real life businesses related to foreign trade regulations in India. | K3      |
| C03 | Evaluate India's international trade performance about its objectives and principles.                | K5      |
| C04 | Identifying various concepts related to imports related to law of protection their rights            | K3      |
| C05 | Discovering more about global trades and developing countries and major problems faced by sectors    | K4      |