

**MASTER OF COM-**  
**MERCE**

**COURSE OUTCOMES**  
**SEMESTER – I**

**16MCO21C1            Accounting Standards and Financial Reporting**

- CO1: This subject provides detailed insight into accounting regulations and accounting aspects of Companies.
- CO2: To know about stages and process of standards settings by ICAI in India along with Compliance and Applicability of Accounting Standards in India
- CO3: To understand the difference between Accounting Standard, IFRS, IASB and FASB and also gain knowledge on Convergence of Indian Accounting Standards with IFRS
- CO4: To learn about the IFRS current status and Challenge and also understand the concept of harmonisation in Accounting and Reporting.
- CO5: It also covers contemporary issues in accounting i.e. Human Resource Accounting, Corporate Social Reporting, Forensic Accounting and Reporting. Environmental Reporting.

**16MCO21C2            Statistical Analysis for Business**

- CO1: Will enable the students to understand the Correlation and Regression Analysis, Probability Distribution: Binomial, poisson Normal Distribution
- CO2: Will learn the Hypotheses testing, Sampling tests–Large and small Sample tests–Z-Test, T-Test.
- CO3: Will help students to understand Parametric and Non -Parametric tests
- CO4: Will enable the students understand the Association of Attributes, Chi-square test etc.

**16MCO21C3            Managerial Economics**

- CO1: Will enable the students understand the meaning and nature of managerial economics and also theories of consumer choice
- CO2: Will acquaint the students with production and cost functions
- CO3: Will help students to understand meaning and nature of macro economics and the concept of inflation
- CO4: Will enable the students understand the various macro economic indicators

## **16MCO21C4            Computer Application in Business**

- CO1: To know the basics of Computer System, Computer Software & Hardware and Information processing system.
- CO2: To understand the differences of types of computer systems, input-output Devices, storage devices, communication devices, configuration of hardware devices and their applications.
- CO3: To learn about the personal computers, its components, hardware configuration, RAM, factors influencing PC performance, Types of E-Commerce System: B2B, B2C, C2C, C2B, B2Gand G2C, electronic Payment Systems.
- CO4: To be familiar with Modern network Technologies i.e. LAN, WAN, MAN, E-mail, Internet technologies, World Wide Web and Internet browsing.
- CO5: To get practical learning on M.S.Word, Excel, Power Point, Internet Technology– Applications, manager., control panel, paintbrush, calculator, desk top, my computer, settings, find, run etc.

## **16MCO21D5            Principles of Management**

- CO1: To discuss and communicate the evolution of management and how it will affect future managers.
- CO2: To identify and explain the importance of management process and identify some of the key skills required for the contemporary management practices.
- CO3: To have the in-depth understanding of the process of motivation and its various theories.
- CO4: To make the students to practice the process of management functions: Planning, Organising, staffing, directing, and controlling.
- CO5: To know the various leadership styles to anticipate the consequences of each leadership style

## **SEMESTER – II**

### **16MCO22C1            Management Accounting**

- CO1: To communicate the major management accounting concepts related to functions of planning, directing, controlling and decision making.
- CO2: To make the students able to use management accounting tools for pricing, budgetary control, cost allocation, and performance evaluation as well as the new developments in management accounting knowledge and technique and how to access cost-Benefit analysis.
- CO3: To evaluate the costs and benefits of different conventional and contemporary costing systems.
- CO4: To understand the principles, types, centers, and problems of responsibility accounting and the role of a manager in the process of responsibility accounting.
- CO5: To develop the ability among the students to collect, analyse and communicate quantitative and qualitative information to assist management in making effective planning and controlling.

### **16MCO22C2            Investment Management**

- CO1: Will enable the students comprehend the meaning, nature, scope and types of investments
- CO2: Will help students understand Capital Market instruments and their operations.
- CO3: Will lend students ability to make valuation of financial securities.
- CO4: Will introduce students to the theoretical paradigms of EMH.
- CO5: Will equip students with skills of fundamental and technical analysis of investments

### **16MCO22C3            Financial Management**

- CO1: Will enable the students understand the meaning and nature of financial management and also the concept of cost of capital.
- CO2: Will acquaint the students with the leverages, capital structure and dividend decisions.
- CO3: Will help students to understand the detailed concept of capital budgeting decisions with its various methods and risk analysis pertaining to capital budgeting decisions.
- CO4: Will enable the students understand the concept of corporate and financial restructuring.

### **16MCO22D4            Organisational Behaviour**

- CO1: Students will gain a comprehensive understanding of the concept of Organisational Behaviour and Relationship to other fields and Learning.
- CO2: Students will understand about the Attitude, changing of attitude and aspects of personality.
- CO3: Students will learn about the Perception, factors influencing perception, Group Dynamics and Team Development.

CO4: Will enable the students to learn about Organisational Conflict, it's Dynamics, Traditional and modern approaches to conflict and Organisational development.

### **16IMSO1 Fundamental of Management**

CO1: To discuss and communicate the evolution of management and how it will affect future managers.

CO2: To identify and explain the importance of management process and identify some of the key skills required for the contemporary management practices.

CO3: To make the students to practice the process of management functions: Planning, Organising, staffing, directing, and controlling

CO4: To know the various leadership styles to anticipate the consequences of each leadership style.

### **16IMSF2 Communication and Soft Skills**

CO1: This subject prepares students in basic as well as business communication.

CO2: To understand the importance of one-way, two-way, oral and written communication, group discussion etc.

CO3: How to write office memos and inter/intra office communication.

CO4: To understand the basics of the spoken English for business communication, presentation of plans, objectives; speech preparation mode of delivery presentation; addressing the audience.

CO5: Explore the e-correspondence and its usage, impact etc.

## **SEMESTER – III**

### **17MCO23C1 Portfolio Management**

CO1: Students will gain a comprehensive understanding of the concept of Portfolio and its allied aspects

CO2: Students will gain skills of building Portfolio with the help of Markowitz's model, Sharpe's Index Model and Capital Assets Pricing Model

CO3: Students will understand main techniques of Portfolio performance evaluation

CO4: Will enable the students comprehend the premise of Behavioural Finance

CO5: Will equip students with strategies of Great Masters in the sphere of investment Management.

### **17MCO23C2 Corporate Tax**

CO1: Student will learn the keywords of Corporate Tax and how the residential status of Corporate Sector is being determined.

CO2: Student will gain with the provisions regarding determination income under various heads.

- CO3: Student will become familiar with the provisions of income tax regarding assessment of charitable trust, education institutions, political parties, co-operative societies and income of nonresidents.
- CO4: Students will know about the unilateral relief in case of double taxation relief.
- CO5: Students will become familiar with the basic mechanism of Income Tax Act with special reference to assessment of cooperative sectors.

**17MCO23D3 (i) Marketing Concepts and Decisions**

- CO1: To know the concept of Marketing, and problems in marketing.
- CO2: To understand the basis for market segmentation, Branding, trade-mark and product life cycle.
- CO3: To be familiar with Pricing & Distribution channel factors affecting choice of a distribution channel.
- CO4: To learn the New Product planning & development, branding, Packaging and labelling, Pricing Decisions and strategies.
- CO5: Understanding the product Promotion, their Complexities and issues and advertising.

**17MCO23D4 (iii) Advanced Cost Accounting**

- CO1: To understand importance of cost accounting and financial accounting for preparing management accounting.
- CO2: Demonstrate knowledge about various financial decision based on management Accounting.
- CO3: Better understanding of the variance concept.
- CO4: Understand the concept of cost-volume-profit.

**16IMSO2 Fundamentals of Marketing**

- CO1: To know the basic concept of Marketing and Marketing Environment.
- CO2: To understand the basis for market segmentation, Buyer Behaviour and different stages of PLC.
- CO3: To learn the New Product planning & development, branding, Pricing Decisions and strategies.
- CO4: To be familiar with Pricing & Distribution channel factors affecting choice of distribution channels.
- CO5: Understanding the product Promotion, their Complexities and issues and advertising

**SEMESTER – IV**

**17MCO24C1**

**COST ACCOUNTING STANDARDS AND REPORTING**

- CO1: Demonstrate domain knowledge in Cost accounting standard, Generally accepted cost accounting principles, CAS need and statutory recognition.
- CO2: Better knowledge about the CAS, Cost auditor –appointment, eligibility, remuneration, rights and responsibilities etc.
- CO3: Understanding the Outlines of CAS, CAS-1, CAS- 3, CAS-6, CAS-7, CAS -10, CAS-11, CAS-12 etc.
- CO4: Getting the deep knowledge about the Cost Audit, Cost accounting records.

### **17MCO24C2 Corporate Tax Planning and Management**

- CO1: Students will know about the difference between Tax evasion, Tax avoidance, Tax Planning and Tax management.
- CO2: Students will aware about the Income Tax Incentive provided to the industrial Undertakings established for the development of Infrastructure facilities and backward area.
- CO3: Student will learn about the provisions of Income Tax Act during taking of financial Decisions.
- CO4: Student will gain with the provisions regarding various issues involved with the assets used in business.
- CO5: Student will become familiar with the provisions of Income Tax Act regarding Assessment of corporate sector in India.

### **17MCO24C3 Business Research Methods**

- CO1: Understand a general definition of research design.
- CO2: Be able to identify the overall process of designing a research study from its Inception to its report.
- CO3: Students should be familiar with ethical issues in educational research, including those issues that arise in using quantitative and qualitative research.
- CO4: Students should be familiar with how to write a good introduction to an educational research study and the components that comprise such an introduction.
- CO5: Students should know the various types of quantitative sampling and which ones present the most rigorous approach to use.

### **17MCO24D4(i) Human Resource Management**

- CO1: This subject prepares the student for the most critical ingredient of the business i.e. HRM.
- CO2: To be able to understand the Importance, Objective and Scope of Human Resource Management (HRM).
- CO3: To learn about the steps, Techniques/methods of Recruitment, Selection, Training and Management Development.
- CO4: To gain an insight about the Wage and Salary Administration and Wage Incentives
- CO5: To be able to develop strategic action plans by about Human Resources Development, Industrial Relationship and Industrial Unrest.

### **17MCO24D5(i) International Business Environment**

- CO1: Will enable the students understand the meaning, nature and importance of International Business Environment
- CO2: Will acquaint the students with the International Economic Cooperation and Agreements, SAARC, SAPTA, Indo-Lanka Free Trade Agreements, NAFTA.
- CO3: Will help students to gain understanding pertaining to IMF, WB, ADB, UNCTAD, IMO-DO and WTO.
- CO4: Will enable the students to acquaint with various international capital and money market Instruments

### **17MCO24D6(ii) International Marketing**

- CO1: To know the concept of International Marketing, problems in international marketing and ways to be international.
- CO2: To understand the external marketing environment and different International market entry strategies.
- CO3: To be familiar with different techniques of foreign market selection, their segmentation, positioning.
- CO4: How to make successful International Marketing Plan, Organising and controlling, Evaluating the Impact of globalisation.
- CO5: To learn the New Product planning & development, branding, Packaging and labelling, Pricing Decisions and strategies.

### **PROGRAMME OUTCOMES (PO)**

- PO1: The students will develop an ability to apply knowledge acquired in problem solving.
- PO2: Ability to work in teams with enhanced communication and inter-personal skills.
- PO3: The students will be ready for employment in functional areas like Accounting, Taxation, Marketing, Law and Management, Research Methodology and Tax planning.
- PO4: To acquaint the students with conventional as well as contemporary areas in the discipline of commerce.
- PO5: Students will exhibit inclination towards pursuing professional courses (CA, CS, CMA, CFA etc.)
- PO6: The students will develop skill of analysis and competencies of making business decisions.



PO7: To develop entrepreneurial skills among students and to empower students with sufficient knowledge to start up their venture with confidence.

### **PROGRAMME SPECIFIC OUTCOMES (PSO)**

PSO1: Students will be able to understand the role of business-men, entrepreneurs, managers, consultants, and the same is required for critical decision making.

PSO2: This course provides a learning environment for the students through Students can understand the global and national perspective of the economy.

PSO3: The course will provide the skills required for effective communication, decision making techniques which are useful for day to day routine business problems.

PSO4: The course provides a platform for the researchers to get new dimensions for the economy. Through this programme, the students will involve in various co-curricular activities; and demonstrate their practical and theoretical knowledge; and gain practical exposure in corporate world.

PSO5: Students can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.

PSO6: Students will be able to do higher education and advance research in the field of commerce and finance.

PSO7: Students are able to understand and develop ethical, logical and professional behaviour.

PSO8: It helps the students to demonstrate adequate skills, knowledge and ability to nurture them for tackling the different situations of the life for their overall development.