COURSE OUTCOME(CO) MASTER OF COMMERCE

I SEMESTER

MANAGERIAL ECONOMICS

Course Outcomes

CO	CO Statement	Knowledge
Number		Level
CO1	Acquire the knowledge about the nature and scope of Managerial	K1
	Economics, demand analysis, cost concepts.	
CO2	Understand the role of Managerial Economist, goals of corporate	K2
	enterprises, demand determinants, types of market, national income	
	and public finance.	
CO3	Familiarize with government pricing policies and also about	K3
	TRIM'S AND TRIP'S.	
CO4	Analyse the role of managerial economist in demand analysis, cost	K4
	and production analysis.	
CO5	Evaluate the value of enterprises, pricing and output decisions,	K5
	business cycles and causes and remedies of industrial sickness.	

I SEMESTER CORPORATE ACCOUNTING

Course Outcomes

CO	CO Statement	Knowledge Level
Number		
CO1	Acquire the knowledge in company accounts such as meaning of a company, amalgamation, absorption, external reconstruction, winding up of a company. Further to acquire knowledge in banking and insurance company accounts, human resource accounting, social responsibility and Government company accounts.	K1
CO2	Understand the accounting treatment in company final accounts, amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of inflation accounting.	K2
CO3	Develop the application skills to calculate profit and loss account, consolidated balance sheet of holding companies, preparation of balance sheet of banking and insurance companies.	К3
CO4	Familiarize the analytical skills in corporate accounting, calculation of managerial remuneration, profit prior to incorporation, minority interest, preparation of realization account, classification of bank advances and to identify the difference between amalgamation and absorption, general insurance and life insurance.	K4
CO5	Evaluate the techniques of valuation of assets and liabilities in the case of external reconstruction, valuation of human resource accounting, government company accounts, approaches to accounting of price level changes and social responsibility accounting.	K5
CO6	Gain confidence in preparation of company accounts, bank accounts, insurance company accounts, holding company accounts independently.	K6

I SEMESTER INFORMATION TECHNOLOGY IN BUSINESS

Course Outcomes

СО	CO Statement	Knowledge Level
Number		
CO1	Acquire the basic knowledge of computer and its parts, various types of computer, data processing and its methods, flow chart, E-commerce and internet	K1
CO2	Understand the characteristics of computer, role of input and output devices, processing units, hardware, software and its uses	K2
CO3	Familiarize the applications of micro, mini, business and scientific computers, laptop, Bluetooth, mobile computing, wireless printers, broad band connections, flowchart, E-Commerce, E-mail and internet in business	K3
CO4	Develop the analytical skills of generations of computer, data processing, E-commerce and internet technology	K4
CO5	Evaluate the concepts of data processing, mobile computing and steps to develop a program in business operations	K5
CO6	Gain practical knowledge to construct the flowchart and algorithm for a given problem independently.	K6

I SEMESTER MARKETING MANAGEMENT

Course Outcomes

СО	CO Statement	Knowledge Level
Number		
CO 1	Acquire basic concepts of market, marketing, selling, marketing management and components of marketing mix	K 1
CO 2	Have a comprehensive knowledge on product planning, market segmentation, product pricing, functions of middlemen and sales promotion programme.	K 2
CO 3	Familiarize with the application of modern marketing concepts, pricing policies, channel of distribution of goods, personal selling and advertising.	К 3
CO 4	Analyze the organizational structure of marketing, Role of marketing for economic development and effects of channel of distribution.	K 4
CO 5	Gain experience on various pricing strategies, advertising media and qualities of good salesmanship.	K 5
CO 6	Impart skill on marketing plan for new product development and effective sales promotion.	К б

Principles and Practice of Marketing Services

Course Outcomes

CO	CO Statement	Knowledge
Number		Level
CO 1	Acquire the conceptual knowledge of service marketing, service	K1
	marketing mix and the classification of services.	
CO 2	Understand the importance and characteristics of services and the	K2
	components of various types of services and service quality	
CO 3	Familiarize the difference between goods and services and the factors	K3
	that influence the consumer behavior of different service sectors	
CO 4	Analyze the significance of contribution of services in the Indian	K4
	Environment and the formulation of strategies for demand and supply	
CO 5	To evaluate the growth of Indian service sector and global service	K5
	quality	

I SEMESTER FINANCIAL MARKETS AND INSTITUTIONS

Course Outcomes

СО	CO Statement	Knowledge
Number		Level
CO1	Acquire the basic concepts of financial assets, financial	K 1
	markets, capital market, money market, financial	
	institutions, financial service institutions.	
CO2	Understand the industries securities market, features of	K2
	developed money market, money market instruments,	
	significance and derivative market.	
CO3	Analyze the composition of money market, role of	K3
	NABARD and industrial development banks.	
CO4	Evaluate the development of financial system in India,	K4
	Weakness of Indian Financial system and role of financial	
	service institutions, credit rating agencies and OTCEI	
CO5	Gain the expertise knowledge in the services of financial	K5
	markets and institutions.	

PRINCIPLES OF INTERNATIONAL TRADE

Course Outcomes

CO	CO Statements	Knowledge
Number		Level
CO1	Acquire the basic knowledge of counter trade, gains from trade,	K1
	imports tariffs, taxes, globalization and MNCs.	
CO2	Understand the importance of foreign trade, factors influencing	K2
	the terms of trade, trade barriers, and significance of foreign	
	investments and benefits of globalisation in India.	
CO3	Develop the application of the principles of international trade,	K3
	bilateral and multilateral contracts, export subsidies and	
	multinational corporation.	
CO4	Analyse the reasons for growth of counter trade, quota	K4
	agreement, arguments for free trade, foreign investments and	
	impact of globalisation.	
CO5	Evaluate the forms of counter trade, international commodity	K5
	agreements and dangers of foreign capital.	
CO6	Gain the exposure in the international trade for economic	K6
	growth.	

II SEMESTER APPLIED COST ACCOUNTING

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge about cost accounting, elements of cost, tender, process costing, operating costing, standard costing budget, budgetary control, budget manual and zero base budgeting.	K1
CO2	Understand the concepts and classification of cost, difference between cost accounting, management accounting and financial accounting, treatment of process losses and gain, special features of operating costing, standard cost, budgetary control, determination of standard cost and different types of budgets.	K2
CO3	Familiarize the application of process costing, equivalent production, costing system in transport, cinema, powerhouse, application of standard costing techniques and different functional budgets	К3
CO4	Analyse the cost sheet ,process and operating costing system, material, labour, overhead variance and flexible and master budget	K4
CO5	Evaluate the causes for change the system of costing valuation of stock, computation of cost in service industries evaluation of standard cost with actual costs and budgetary control techniques	K5
CO6	Gain hands on experience in preparation of cost sheet, preparation of budgets for various activities of business firms	K6

II SEMESTER RESEARCH METHODOLOGY

Course Outcomes

CO	CO Statement	Knowledge Level
Number		
CO1	Acquire knowledge on the concepts of research, sampling, data collection, hypothesis, scaling measurements and research report.	K1
CO2	Understand the steps in research process, types of research, techniques of sampling, types of data, methods of data collection, various types of scales, types of report writing, measures of central tendency and standard deviation.	К2
CO3	Develop the knowledge on research design, sampling design, framing of hypothesis and scale construction techniques	К3
CO4	Hypothesis test used to analyse the data using various parametric and non-parametric tests like 't' test,'F'test, ANOVA and Chi-square test.	K4
CO5	Evaluate and estimate the relationship between variables using Correlation and Regression analysis.	K5
CO6	Gain confidence to pursue research independently	K6

II SEMESTER BUSINESS ENVIRONMENT

Course Outcomes

СО	CO Statement	Knowledge Level
Number		
CO1	Acquire the conceptual knowledge on economic and non- economic environment in business, industrial policies and different types of economic system.	K1
CO2	Understand the diverse environment of business, the concepts of privatization, globalisation and the functions of financial institutions, FDIs and MNCs.	K2
CO3	Analyze the impact of various environments on business, the pros and cons of new industrial policy, benefits and arguments against privatization, achievements and failures of economic planning.	К3
CO4	Instill knowledge on national and international opportunities for business.	K4
CO5	Gain confidence to venture up in a globalised environment.	K5

II SEMESTER INTERNET AND E-COMMERCE

Course Outcomes

CO	CO Statement	Knowledge Level
Number		
CO1	Acquire the knowledge about the Internet and E-Commerce, the meaning of Internet, Intranet, Extranet, E-marketing, E- branding-advertising, Electronic Data Interchange, Electronic Payment System, Mobile Computing, Wireless Computing, Network Security and Firewalls, M-Commerce, V-Commerce,C-Commerce,O-Commerce	K1
CO2	Understand the features of Internet and E-Commerce, Types of E-Commerce, Channels of E-marketing, Online marketing-Browsing behavior of E-Commerce, Components of EDI System, EDI implementation issues, Types of Electronic Payment System, Value Added Networks (VANs) –Mobile Computing fundamentals, Client-Server, Network Security and importance of Internet Security	K2
CO3	Developing the application skills related to technologies available in the E-Commerce, E-marketing Channels, applying E-Advertising Strategies, EDI Software Implementation, Value Added Networks (VANs), Firewalls, Wireless delivery technology and switching methods	К3
CO4	Enrich the analytical skill on Internet applications, Identify the difference between Internet, Intranet and extranet, E-Marketing Vs traditional marketing EDI and E- Commerce, Personal Communication Services and Value Added Networks (VANs) and Network Security	K4
CO5	Evaluation of Pros and Cons of internet banking, Browsing behaviour model of E-Commerce, E-Advertising, Internet based EDI, Risk and Electronic Payment System, E- Commerce Technology and future of E-Commerce, Firewalls and Network Security, Data and message Security	К5
CO6	Gain Confidence in creation of EDI Software independently	K6

II SEMESTER Marketing of Financial Services

Course Outcomes

СО	CO Statement	Knowledge
Number		Level
CO 1	Acquire the basic knowledge about capital market, money market, bond market, stock exchange market, credit cards, debit cards, commercial bill market, general Insurance and life insurance, bancassurance, securitization and real estates.	K1
CO 2	Understand the concepts of financial assets, importance of capital and money market, functions of stock exchange, benefits and demerits of debit and credit card and types of insurance schemes.	K2
CO 3	Familiarize the financial markets and intermediaries, investors' protection, new financial products, insurance service and investment avenues.	K3
CO 4	Analyse the growth, development and weakness of Indian financial system, challenges of Indian financial market, stock exchange market, real estate business and SWOT analysis of various securities.	K4
CO 5	Evaluate the reasons for price changes in stock exchange market, slow growth of Indian financial market, creditability of financial instruments and Indian Debt market.	K5
CO6	Gain confidence to provide quality financial services	K6

II SEMESTER INDIAN STOCK EXCHANGES

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge in capital market, new issue market, stock exchange, listing, and internet stock trading.	K1
CO2	Understand the advantages of primary markets, functions of stock exchange, organisational structure, Securities Contract Act 1956 and speculation.	K2
CO3	Familiarize the applications in the methods of floating new issues, Defence of India Rule, Capital Issues Control Act, Securities Contract Regulation)1956 and Stock index futures.	К3
CO4	Analyse the methods of stock exchange trading, jobber vs. brokers, speculation vs. gambling, investor vs. speculator, functions and working of SEBI.	K4
CO5	Evaluate the measures of restructuring Indian Stock Exchange, regulating internet stock trading, e-commerce act and internet stock trading.	K5
CO6	Gain the exposure in the stock exchange operations.	

II SEMESTER EXPORT AND IMPORT TRADE PROCEDURES

Course Outcomes

CO Number	CO Statements	Knowledge Level
CO1	Acquire knowledge of export, import, export license, letter of credit, customs duty, bill of lading and consular invoice.	K1
CO2	Understand the concepts of deemed export, packaging and labeling of export goods, marine risks, balance of payment and customs duty.	K2
CO3	Develop the application of various export and import documents, quality control and pre-shipment inspection, registration of importers and documents required for customs clearance.	К3
CO4	Analyse the rules for exporting, Overseas agents, shipping documents for export, import trade laws and imports under special schemes.	K4
CO5	Evaluate the measures to increase the exports, institutional support for exports, liberalization of imports and procedure for starting import business.	K5
CO6	Gain the exposure to familiarize the procedure for import and export business.	K6

CYBER SECURITY

Course Outcomes

СО	CO Statement	Knowledge Level
Number		
CO1	Understand the basic concepts of information security and its types.	K1
CO2	Obtaining the knowledge thoroughly on cyber security and its principles.	K1
CO3	Deals with risk management and threats.	K1,K2
CO4	Gain detailed knowledge on security issues in social media.	K3,K4
CO5	Apply and work with cyber security applications in real world.	K5,K6

ACCOUNTING FOR MANAGERIAL DECISION MAKING

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge in management accounting such as scope, objectives, functions and tools of management accounting.	K 1
CO2	Familiarize and understand the differences between financial accounting, cost accounting and management accounting, financial statements, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, balance sheet and Income statement significance and limitations in the preparation of fund flow and cash flow statement.	K2
CO3	Develop the application skills to evaluate the profitability and financial position of the company using comparative, common size financial statements and trend analysis, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K3
CO4	Analyzing the financial statement using short-term, long-term, profitability, ratios, fund flow and cash flow statements, break even analysis.	K4
CO5	Evaluation of cash flow and fund flow position of the company and managerial applications of marginal costing.	K5
CO6	Gain exposure in construction of balance sheet with the help of ratio analysis and reporting to the management.	K6

APPLIED DIRECT TAX

Course Outcomes

СО	CO Statement	Knowledge Level
Number		
CO1	Acquire the knowledge about the basic concepts of income tax like income, assessee, previous year, assessment year, agricultural income, residential status, exempted incomes and tax authorities.	K1
CO2	Understand the rules and provisions of income tax under the five heads of income, Salaries, House Property, Profits and Gains of Business or profession and Capital gain.	K2
CO3	Familiarize with the computation of income tax for an individual and the procedure for e-filing of returns.	K3
CO4	Analyse and apply the permissible exemptions and deductions in income under Income tax Act.	K4
CO5	Assess the income of an individual and suggest suitable tax planning measures to get maximum tax benefit admissible under Indian Income tax Act.	K5
C06	To gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K6

FINANCIAL MANAGEMENT

Course Outcomes

CO		Knowledge Level
Number	CO Statement	
CO1	Acquire the basic knowledge on financial management, risk, return, capital structure, trading on equity, leverage, cost of capital, capital budgeting, payback period, capital rationing, dividend payout, retained earnings, gross working capital and net working capital.	K1
CO2	Understand the concept of financial decisions, theories of capital structure, operating and financial leverage, determination of cost of capital, capital budgeting process, relevance and irrelevance concept of dividend policy, components of working capital management such as cash, credit and inventory management.	K2
CO3	Develop the application skill on the organizational structure of financial management, optimum security mix of total capitalization, methods of calculation of cost of capital for different securities, capital budgeting techniques, dividend policy decisions and estimating working capital requirements of a firm.	К3
CO4	Analyse the role of financial manager in financial decision making such as capital structure decisions, capital budgeting decisions, dividend policy decision and working capital decisions.	K4
CO5	Evaluate the theories of capital structure, capital budgeting proposals, theories of dividend policy and evaluation of credit and collection policies.	K5
CO6	Gain confidence to become a dynamic financial manager.	K6

III SEMESTER ELEMENTS OF TAXATION

Course Outcomes

CO	CO Statement	Knowledge Level
Number		
CO1	Acquire the knowledge in definitions of taxation, income, assessee, assessment year, previous year and GST	K1
CO2	Familiarise and understand the canons of taxation, advantages and limitations of direct and indirect tax, GST and Customs duty.	K2
CO3	Develop the application skills to compute salary income, house property income and Income from other sources	К3
CO4	Analyse the applicability of appropriate deductions in income tax to individuals.	K4
CO5	Evaluate the direct and indirect taxation system in India.	K5

MARKETING OF HEALTH SERVICES

Course Outcomes

CO Number	CO Statement	Knowledge Level
CO1	Familiarize the concept of marketing plan for services, hospital services, marketing mix for hospitals, online health services.	K1
CO2	Acquire the knowledge of customer focused services, selecting the health care professionals, product mix, promotion mix, price mix, place mix, consumer rights and protection.	К2
CO3	Develop the skills in strategy formulation, resource allocation and monitoring services, communication strategy and organization of online health care, food and nutrition security in India.	К3
CO4	Analyze the service quality and thrust areas or Medicare services.	K4
CO5	Evaluate service quality, SERQUAL model, emerging trends in Medicare, marketing Medicare, on-line marketing and on-line financial and clinical transaction, health promotion agencies.	К5

FUTURES AND OPTIONS

Course Outcomes

CO Number	CO Statements	Knowledge Level
CO1	Acquire basic knowledge in derivatives, stock exchange, index, futures, options, pay-off, hedging and speculation.	K1
CO2	Understand the importance of derivative products, significance of index, difference between future and forward contract, futures and options, pay off for buyers and sellers, Indian commodity and commodity market in abroad.	K2
CO3	Familiarize the application of stock exchange, skills in Nifty and Sensex, spot and forward market and commodity markets of different countries.	К3
CO4	Analyse the different derivative products, movement of indices, pay off profits for buyers, call and put option and to make a comprehensive study of commodity markets.	K4
CO5	Evaluation of derivatives market, types of indices, speculation, hedging and arbitrage in options and compare the different commodity boards.	K5
CO6	Gain exposure in trading in stock market independently.	K6

INSTITUTIONS FACILITATING INTERNATIONAL TRADE

Course Outcomes

CO	CO Statements	Knowledge
Number		Level
CO1	Acquire the basic knowledge in export, export promotion,	K 1
	commodity boards, WTO, TRIMS, TRIPS, special drawing	
	rights and basic principles of UNCTAD.	
CO2	Understand the importance of export promotion council,	K2
	objectives of EXIM bank, ECGC, WTO, guiding principles of	
	World Bank and objectives and principles of UNCTAD.	
CO3	Develop the application skill of the role of State Trading	K3
	Corporations, Commercial banks, WTO agreements and loan	
	assistance of international financial corporation.	
CO4	Analyse the effectiveness of EPCs, EXIM bank, GATT, ADB,	K4
	international trade centre, IMF and IFC.	
CO5	Evaluate the performance of STC, ECGC, SIDBI, TRIPS, WTO	K5
	and IMF.	
CO6	Gain confidence in availing institutional financing to promotion	K6
	of trade and development.	

BANKING AND INSURANCE

Course Outcomes

On the successful completion of the course, students will be able to

Course Outcomes:

CO	CO Statement	Knowledge Level
Number		Lever
CO1	Gain the conceptual knowledge of banking, Banker and Customer, Electronic banking, insurance, Life insurance and Non-life insurance	K1
CO2	Understand the functions of commercial banks and central banks- kinds of insurance and advantages of insurance	K2
CO3	Enrich the knowledge in application of electronic banking, Electronic Clearing Services (ECS) and Electronic Fund Transfer(EFT), Telemarketing-electronic cheque-credit cards-debit cards-smart cards, Insurance documents-nomination and assignments-alteration-	K3
CO4	Analyze the Recent Developments in Banking, IRDA- Mission - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning.	K4

IV SEMESTER

INTERNATIONAL BUSINESS

Course Outcome

СО	CO Statement	Knowledge Level
Number		
CO1	Acquire the basic knowledge of the terms used in international business such as foreign trade, current account, capital account, balance of payment, Euro currency market, international monetary fund, export marketing, Tariff /Non Tariffs and foreign exchange rate.	K1
CO2	Understand the role of foreign trade – Trends / principles of BOP – Euro Currency market- Role of GATT, WTO, World Bank and IMF in foreign trade.	K2
CO3	Acquire the application skills in correction of adverse BOP, export Vs domestic marketing and documents used in foreign trade.	К3
CO4	Develop the analytical skills in past trends, present position and prospects of composition and direction of foreign trade, analysis of export market- factors influencing fluctuations in foreign exchange, project consultancy and export services.	K4
CO5	Evaluation of conditions of favourable and adverse balance of payment, functions of export marketing, feasibility of market entry, exchange control system in India – position of balance of payments through current and capital account – determination of foreign exchange rates.	K5

IV SEMESTER INVESTMENT MANAGEMENT

Course Outcomes

CO		Knowledge Level
Number	CO Statement	
CO1	Acquire the basic knowledge on investment, speculation, gambling, capital market, new issue market, investment in bonds, equity and preference shares, fundamental and technical analysis and investment portfolio management.	K1
CO2	Understand the concepts of investment media, features of investment programme, listing of securities, investment in mutual fund, National savings scheme, company analysis, industry analysis, methods of portfolio management, capital assets pricing model.	К2
CO3	Application of fundamental and technical analysis for security evaluation, portfolio selection and diversification of portfolio	К3
CO4	Analyse the functions of stock exchange, B.S.E, N.S.E trading activities, technical analysis and impact on capital assets pricing model.	K4
CO5	Evaluation of capital market, stock exchange market, security evaluation, Markowitz and Sharpe's Model.	K5
CO6	Gain confidence in taking investment decisions in real life situation.	K6

IV SEMESTER APPLIED INDIRECT TAX

Course Outcomes

CO Number	CO Statements	Knowledge Level
CO1	Understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K1
CO2	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, time of supply of goods, Levy and collection of GST and Registration of GST	K2
CO3	Familiarize the difference between direct and indirect taxation, advantages of GST, procedure for registration under GST.	К3
CO4	Analyse the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit.	K4
CO5	Evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K5
CO6	To gain confidence in valuation of GST.	K6

IV SEMESTER TRAVEL AND HOSPITALITY SERVICES

Course Outcomes

CO Number	CO Statement	Knowledge Level
1,0110,01		
CO1	Understand the basic concept of tourism, significance of tourism, tourism marketing, marketing mix, hospitality services, definition of tourist and foreign tourist.	K1
CO2	Obtain the knowledge of classification of tourism, users of tourism services, elements of tourism, classification of hotels.	K2
CO3	Familiarize with the geographical components of tourism- product mix, promotion mix, price mix, place mix, the people, and marketing mix for hotels.	K3
CO4	Analyse the product planning and development, market segmentation, classification of hotels by price level.	K4

IV SEMESTER

FUNDAMENTAL AND TECHNICAL ANALYSIS

Course Outcomes

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge in investment, risk, return, safety and liquidity of investment.	K1
CO2	Understand importance of investment, concepts of fundamental and market analysis and company analysis.	K2
CO3	Develop the application skills of various theories for strengthening the investment opportunities.	К3
CO4	Analyse the various securities, fundamental analysis, technical analysis to prevent the risk of investors.	K4
CO5	Evaluate the Indices of BSE, NSE, DOW theory, Elliot Wave Theory for technical analysis.	K5
CO6	Gain exposure in application of various investment analysis techniques for effective investment channels.	K6

IV SEMESTER

INDIA'S INTERNATIONAL TRADE

Course Outcomes

CO	CO Statements	Knowledge
Number		Level
CO1	Acquire the basic knowledge in foreign trade, export and import, exchange control, export of services and IPR	K1
CO2	Understand the India's foreign trade policy, legal framework of India's foreign trade, objectives of export promotion and factors determining export and imports.	К2
CO3	Develop the application skills of various foreign trade policies, technology and environment policy and law relating to IPR.	К3
CO4	Analyse the features of EXIM policy, Foreign Trade regulation rules and problems of India's export sector.	K4
CO5	Evaluation the foreign trade policy since 1951, foreign Trade Act 1992 and recent trend in foreign policy.	K5
CO6	Gain exposure in India's Foreign trade policy for exporting and imports.	K6