

# MASTER OF COMMERCE

## COURSE OUTCOMES (COs)

On completion of the course students will be able to

COURSE COMPONENT	COURSE	COURSE OUTCOME
CORE THEORY	ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS	<p><b>CO1:</b> Facilitate with principles of accounting based on Indian Accounting Standards (IAS) and determine its applicable into various types of organization.</p> <p><b>CO2:</b> Understanding the computations relating to final accounts of Joint Stock Companies.</p> <p><b>CO3:</b> Determine and ensure with the methods adopted for Acquisition, Amalgamation and Reconstruction schemes of companies.</p> <p><b>CO4:</b> Analyze the computations relating to preparation of Consolidated final statement of Holding companies and subsidiary companies.</p> <p><b>CO5:</b> Apply their acquired knowledge on Voyage accounts, Government accounts and Duties and responsibilities of comptroller and Auditor General of India in regard to accounts</p>
CORE THEORY	ADVANCED MANAGEMENT ACCOUNTING & DECISION MAKING	<p><b>CO1:</b> Facilitate to prepare sound financial policies and determine the financial consequences of business</p> <p><b>CO2:</b> Understanding the profitability of the company and analysis of operational efficiency of the firms</p> <p><b>CO3:</b> Ensure that spending limits are adequate through budgetary control</p>

		<p><b>CO4:</b> Ascertainment of marginal costs and its significance in decision making</p> <p><b>CO5:</b> Apply the technique of variance analysis as a controlling tool</p>
<b>CORE THEORY</b>	<b>MARKETING MANAGEMENT</b>	<p><b>CO1:</b> Concentration with Marketing Concepts and Philosophies and develops marketing strategies based on segmentation, target marketing and positioning</p> <p><b>CO2:</b> Knowledge of different services and product planning and strategies</p> <p><b>CO3:</b> Acquires knowledge in pricing and sales promotion techniques.</p> <p><b>CO4:</b> Apply knowledge to create green market and online purchasing</p> <p><b>CO5:</b> Ability to analyse marketing control techniques and can understand strategies related to marketing information system.</p>
<b>CORE THEORY</b>	<b>ADVANCED MANAGEMENT THEORY</b>	<p><b>CO1:</b> Perceive the integration of various management concepts.</p> <p><b>CO2:</b> Ability to analyse the competitive environment and thoughtful decisions by organizing relevant information and defining alternatives.</p> <p><b>CO3:</b> Describe the responsibilities of industries for developing standards to promote quality and efficiency</p> <p><b>CO4:</b> Analyze the various business processes that allows organisation to concentrate on inefficiencies.</p> <p><b>CO5:</b> Gain adequate knowledge about the</p>

		management contemporary concepts and issues
<b>CORE ELECTIVE I</b>	<b>MANAGERIAL ECONOMICS</b>	<p><b>CO1:</b> Define the application of the economic concepts, theories and methods used to solve the business problems.</p> <p><b>CO2:</b> Ability to analyse and discuss the about management decision making with respect to demand</p> <p><b>CO3:</b> Compute the profit and loss of the firm.</p> <p><b>CO4:</b> Acquire the importance of market strategy and structure.</p> <p><b>CO5:</b> Gain adequate knowledge about markup percentage to costs</p>
<b>CORE THEORY</b>	<b>ADVANCED COST ACCOUNTING</b>	<p><b>CO1:</b> Understand the concept of cost accounting and its aid to management</p> <p><b>CO2:</b> Identify the cost for preparation of tenders and quotations</p> <p><b>CO3:</b> Evaluate the application of process costing to ascertain the cost of a product</p> <p><b>CO4:</b> Analyzing the different processes and procedures employed in the preparation of different methods of costing</p> <p><b>CO5:</b> Understanding the usage of service costing and knowing the stages involved in cost audit programme</p>
<b>CORE THEORY</b>	<b>QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS</b>	<p><b>CO1:</b> Depicts the expected outcome of the possible values for a given data. .</p> <p><b>CO2:</b> Ability to work on testing the hypothesis and goodness of fit.</p> <p><b>CO3:</b> Compute the One way and two way analysis of variance.</p> <p><b>CO4:</b> Acquire the importance of applying linear</p>

		<p>programming techniques in an organization.</p> <p><b>CO5:</b> Apply the theoretical concepts of Queuing, Game and Decision tree analysis.</p>
<b>CORE THEORY</b>	<b>CORPORATE LAWS</b>	<p><b>CO1:</b> Gain an expansive knowledge on the SEBI role and its various provisions under SEBI Act</p> <p><b>CO2:</b> Have an in-depth knowledge on the important provisions in FEMA and Competition Act 2002</p> <p><b>CO3:</b> Evaluate the important provisions related to Intellectual Property Rights Act and Information Technology Act 2000.</p> <p><b>CO4:</b> Analyze the significance of Companies Amendment Act 2013</p> <p><b>CO5:</b> Acquire an adequate knowledge relating to Insolvency and Bankruptcy Code 2016</p>
<b>CORE THEORY</b>	<b>BUSINESS ENVIRONMENT AND POLICY</b>	<p><b>CO1:</b> Identify internal &amp; external factors of business environment and its impact on policy formulation.</p> <p><b>CO2:</b> Evaluate the Economic reforms introduced in India and the policies towards foreign direct investment.</p> <p><b>CO3:</b> Identify and Evaluate MNC policies and its performance</p> <p><b>CO4:</b> Explain the term Policy and various types of business strategies.</p> <p><b>CO5:</b> Identify the concept of Business ethics &amp; Activities of (CSR) corporate social responsibility policies and challenges</p>
<b>CORE ELECTIVE II</b>	<b>SERVICES MARKETING</b>	<p><b>CO1:</b> understanding services marketing concepts, essential</p>

		<p>services mix for market implication</p> <p><b>CO2:</b> Acquiring knowledge of customer expectation and services quality in service business sectors.</p> <p><b>CO3:</b> Application of financial services in current scenario.</p> <p><b>CO4:</b> develop the modern retail in India for services sector</p> <p><b>CO5:</b> Explain the role of globalization in services sector</p>
<b>CORE THEORY</b>	<b>ENTREPRENEURSHIP AND SMALL BUSINESS PROMOTION</b>	<p><b>CO1:</b> Gain an expansive and deep appreciation of entrepreneurship and its role in the economy.</p> <p><b>CO2:</b> Ability to navigate the opportunities and challenges of entrepreneurship more effectively with additional insights available</p> <p><b>CO3:</b> Evaluate the technical, financial and marketing aids provided by various financial institutions</p> <p><b>CO4:</b> Analyze the various Government schemes towards women entrepreneurship</p> <p><b>CO5:</b> Acquire adequate knowledge about the incentives, subsidies, central and state government schemes provided to small scale Industries</p>
<b>CORE THEORY</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<p><b>CO1:</b> Understand the vital approach to the effective management of people in a Company.</p> <p><b>CO2:</b> Impart the insight about hiring the work force in an organization</p> <p><b>CO3:</b> Describe the methods of employees performance appraisal that contributes to the overall welfare of the</p>

		<p>organization</p> <p><b>CO4:</b> Persuade on the employees financial compensation and rewards provided by the organization.</p> <p><b>CO5:</b> Ability to apply the companies aim to train and develop employees.</p>
<b>CORE THEORY</b>	<b>RESEARCH METHODOLOGY</b>	<p><b>CO1:</b> Evaluate the types of research, Research Design, steps in research process and review of literature.</p> <p><b>CO2:</b> Apply the skill of Testing of Hypothesis in various sample sizes.</p> <p><b>CO3:</b> Identify the techniques of reliability, data collection and make them aware of the test of validity and</p> <p><b>CO4:</b> Solve the problems by applying data for descriptive statistics and Multi-variate analysis technique</p> <p><b>CO5:</b> Learn to prepare different types of reports and its styles</p>
<b>CORE THEORY</b>	<b>FUNDAMENTALS OF INFORMATION TECHNOLOGY</b>	<p><b>CO1:</b> Understand the word processing program used primarily to create documents</p> <p><b>CO2:</b> Ability to analyse the practical usage of spreadsheets for data collection.</p> <p><b>CO3:</b> Describe the use of power point in creating dynamic informational slides through text, graphs and animation.</p> <p><b>CO4:</b> Acquire the importance of accounting software used in organisation for accounts management.</p> <p><b>CO5:</b> Gain adequate knowledge about data analysis software that are used by researchers to analyse data</p>
<b>CORE ELECTIVE</b>	<b>LABOUR LEGISLATIONS</b>	<b>CO1:</b> Apply their knowledge

<b>III</b>		<p>on Industrial law &amp; Lab our law and Factories Act, 1948.</p> <p><b>CO2:</b> Evaluate the important provisions in Trade union Act, 1926.</p> <p><b>CO3:</b> Analyze the provisions on Industrial Disputes Act, 1947</p> <p><b>CO4:</b> Identify the important provisions in Employee's Compensation Act, 1923.</p> <p><b>CO5:</b> Apply their acquired knowledge on the important provisions relating to ESI Act1948,Payment of Bonus Act1965 and Payment Of Gratuity Act 1972</p>
<b>CORE THEORY</b>	<b>ORGANISATIONALBEHAVIOUR</b>	<p><b>CO:1</b> In-depth understanding of organisationalbehaviour</p> <p><b>CO2:</b> Ability to analyse challenges and opportunities in the field of organizational behaviour</p> <p><b>CO3:</b> Understanding of group behaviour and its impact on organisation decision making</p> <p><b>CO4:</b> application of motivation and other concepts for work culture</p> <p><b>CO5:</b> develop the leadership quality through early and modern theories</p>
<b>CORE THEORY</b>	<b>ADVANCED FINANCIAL MANAGEMENT</b>	<p><b>CO1:</b> Understanding the role of Finance Manager in the present scenario</p> <p><b>CO2:</b> Acquire knowledge in the determination of optimum capital structure</p> <p><b>CO3:</b> Identify and discuss various short and long term sources of Finance</p> <p><b>CO4:</b> Ensure financial discipline in Investment, Financing and Dividend decisions</p> <p><b>CO5:</b> Ability to apply the risk-</p>

		return implications of Leverage
<b>CORE ELECTIVE IV</b>	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>	<b>CO1:</b> Understand the CRM concepts and best practices <b>CO2:</b> Evaluate the benefits of CRM to companies and consumers <b>CO3:</b> Identify the significance of technology for CRM and how to choose the right technology for CRM <b>CO4:</b> Analyze the importance of shifting from a short term customer transaction based mode of operation to a long-term relationship mode <b>CO5:</b> Know to apply CRM best practices successfully for long-term profitability
<b>CORE ELECTIVE V</b>	<b>FINANCIAL MARKETS AND :SERVICES</b>	<b>CO1:</b> Understand financial markets and its segment <b>CO2 :</b> determine the capital markets functions <b>CO3:</b> Acquires knowledge of derivative market and its application in India <b>CO4:</b> Express the proficiency stock market system <b>CO5:</b> Ability to utilize financial services like merchant banking, leasing, and mutual funds