

**M.Com**  
**Course Outcome**

S.No	Title Paper	Course Outcome
1	Core -I- Advanced Accounting	<p>CO1 Determine appropriate accounting method required under various share ownership scenarios.</p> <p>CO2 Determine Goodwill and prepare a consolidated balance sheet at the date acquisition for business combinations.</p> <p>CO3 Translate the financial statements a foreign subsidiary using the appropriate method.</p> <p>CO4 Prepare consolidated financial statements.</p> <p>CO5 Differentiate between not- for-prit and for prit accounting.</p>
2	Core -II- Managerial Economics	<p>CO1 Apply economic reasoning to the analysis selected contemporary economic Problems.</p> <p>CO2 Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity goods and services produced and consumed</p> <p>CO3 Analyze the efficiency and equity implications government interference in markets</p> <p>CO4 Evaluate the intent and outcomes government stabilization policies designed to correct macroeconomic problems</p> <p>CO5 Use economic problem solving skills to discuss the opportunities and challenges the increasing globalization the world economy.</p>
3	Core -III- Human Resource Management	<p>CO1 Contribute to the development, implementation, and evaluation employee recruitment, selection, and retention plans and processes.</p> <p>CO2 Administer and contribute to the design and evaluation the performance management program.</p> <p>CO3 Develop, implement, and evaluate employee orientation, training, and development programs.</p> <p>CO4 Facilitate and support effective employee and labour relations in both non-union and union environments.</p> <p>CO5 Research and analyze information needs and apply current and emerging information technologies to support the human resources function</p>
4	Core- IV- Marketing	<p>CO1 Identify core concepts marketing and the role marketing in</p>

	<b>Management</b>	<p>business and society</p> <p><b>CO2</b> Knowledge social, legal, ethical and technological forces on marketing decision-making</p> <p><b>CO3</b> Appreciation for the global nature marketing and appropriate measures to operate effectively in international settings.</p> <p><b>CO4</b> Ability to develop marketing strategies based on product, price, place and promotion objectives.</p> <p><b>CO5</b> Ability to apply knowledge and skills to real-world experiences in an internship experience</p>
5	<b>Core - Practical – MS Excel</b>	<p><b>CO1</b> Students will be able to identify the different components the Excelworksheet.</p> <p><b>CO2</b> Students will be able to differentiate between an Excel workbook &amp; worksheet</p> <p><b>CO3</b> Students will be able to construct. formulas to manipulate numeric data in an excel worksheet.</p> <p><b>CO4</b> Students will be able to enhance alpha and numeric date in an Excel Worksheet.</p> <p><b>CO5</b> Students will be able to access and manipulate data using the databasefunctions Excel.</p>
6	<b>Core -V- Business Environment</b>	<p><b>CO1</b> Identify the main features the business environment and its main institutions.</p> <p><b>CO2</b> Familiarize with the nature business environment and its components</p> <p><b>CO3</b> The students will be able to demonstrate and develop conceptual framework bus environment and generate interest in international business</p> <p><b>CO4</b> Understand the definition ethics and the importance and role ethical behaviour in the business world today.</p> <p><b>CO5</b> The students will be able to Know how political, legal and social factors impact on business.</p>
7	<b>Core -VI- Financial Management</b>	<p><b>CO1</b> To Measure risk and return and explain the trade-f between risk and return.</p> <p><b>CO2</b> Calculate the value various financial assets</p> <p><b>CO3</b> List the primary sources capital and incorporate their cost when making Investment decisions</p> <p><b>CO4</b> Estimate project cash flows to distinguish between value-creating and value Destroying investments</p>

		<b>CO5</b>	Estimate cash flows from a project, including operating, net working capital, and capital spending
<b>8</b>	<b>Core -VII- Advanced Cost Accounting</b>	<b>CO1</b>	To predict the Use job-order costing to cost one or a small number jobs which require different types and amounts direct materials, direct labor and indirect costs.
		<b>CO2</b>	Recognize that job-order and process costing are being used in service, merchandising as well as manufacturing sectors.
		<b>CO3</b>	Use the process costing system to prepare and analyze production reports where a large number homogeneous products are manufactured.
		<b>CO4</b>	Estimate the cost defective units in a process costing environment.
		<b>CO5</b>	Summarize company strategy, and explain how the Balanced Scorecard is used to implement company strategy, enabling the company to analyze the profitability resulting from implementing its strategy.
<b>9</b>	<b>Core -VIII- Business Research Methods</b>	<b>CO1</b>	Clearly identify and analyse business problems and identify appropriate and effective ways to answer those problems.
		<b>CO2</b>	Understand and apply the major types research designs.
		<b>CO3</b>	Formulate clearly defined research questions.
		<b>CO4</b>	Evaluate and conduct research.
		<b>CO5</b>	Understand the ethical issues associated with the conduct research.
<b>10</b>	<b>Core –IX-Legal Aspects Business</b>	<b>CO1</b>	To provide an overview important laws that have a bearing on the conduct business in India.
		<b>CO2</b>	To examine the various legal forms that a business entity can take and the relative advantages and disadvantages each these forms.
		<b>CO3</b>	To understand various modes dispute resolution in business Transactions.
		<b>CO4</b>	Students are able to appreciate the importance law and legal institutions in Business.
		<b>CO5</b>	Students are able to have a basic understanding the laws relating to contract, consumer protection, competition, companies and dispute resolution.
<b>11</b>	<b>Core Practical- II- Tally-I</b>	<b>CO1</b>	To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
		<b>CO2</b>	To learn to maintain accounts using cost Centre.

		<p><b>CO3</b> To create security using passwords.</p> <p><b>CO4</b> To discuss accounting, inventory management system and payroll management.</p> <p><b>CO5</b> To make students ready with required skill for employability in the job market</p>
12	<b>Core -X-Tax Planning</b>	<p><b>CO1</b> The problem solving skills related to taxation individuals, flow through entities, and corporations. In addition, students will recognize potential opportunities for tax savings and tax planning.</p> <p><b>CO2</b> Professional Development terminology into language that translates to non-technical audiences.</p> <p><b>CO3</b> Systems to thoroughly research and analyze tax codes, tax law, rulings and interpretations, providing for adaptability as the tax law changes over time.</p> <p><b>CO4</b> Ethical Principles and Professional Standards Students will demonstrate understanding and apply consistently the ethical principles and professional standards related to the profession, including the standards in taking a tax position</p> <p><b>CO5</b> Globalization and Diversity Students will be able to explain key differences in taxing policies related to expatriates and the countries they live and work in allowing them to reflect on cultural and ethnic differences in approaches to business and taxation policies.</p>
13	<b>Core – XI- EXIM Finance</b>	<p><b>CO1</b> Communicate effectively using basic international business vocabulary with specific emphasis on terms associated with international trade and import / export operations.</p> <p><b>CO2</b> Select between common modes export in order to fit the business needs exporting organizations.</p> <p><b>CO3</b> Identify factors that indicate strong potential export markets in order to define market selection models or drive market selection systems.</p> <p><b>CO4</b> Identify major governmental and non-governmental sources information and import/export assistance and apply that knowledge through development marketing plans tied to global business activity and country-specific business conditions</p> <p><b>CO5</b> Identify sources information on export restrictions and documentation associated with foreign shipping in order to facilitate export compliance for the exporting organization</p>
14	<b>Elective-I: E-</b>	<p><b>CO1</b> Identify core concepts marketing and the role marketing in</p>

	<b>Marketing</b>	<p>business and society.</p> <p><b>CO2</b> Knowledge social, legal, ethical and technological forces on marketing decision- making.</p> <p><b>CO3</b> Appreciation for the global nature marketing and appropriate measures to operate effectively in international settings.</p> <p><b>CO4</b> Ability to develop marketing strategies based on product, price, place and promotion objectives.</p> <p><b>CO5</b> Ability to create an integrated marketing communications plan which includes promotional strategies and measures effectiveness.</p>
15	<b>Elective – I : Financial Markets and Services</b>	<p><b>CO1</b> Identify core concepts Financialmarketing and the role marketing in business.</p> <p><b>CO2</b> Knowledge different kinds financial instruments in India.</p> <p><b>CO3</b> To gain the knowledge Primary and Secondary Markets with SEBI Guidelines.</p> <p><b>CO4</b> Ability to develop Foreign exchange and identify the Risk management Tools.</p> <p><b>CO5</b> Ability to create the credit rating system in financial instruments</p>
16	<b>Elective - I : EXIM policies and procedures</b>	<p><b>CO1</b> Understand the implications foreign trade policy.</p> <p><b>CO2</b> Evaluate the legal implications in the area exports and imports.</p> <p><b>CO3</b> Assess the various terms and conditions export finance.</p> <p><b>CO4</b> Develop the ability to critically examine the EXIM policy framework.</p> <p><b>CO5</b> Understand the role govt. &amp; semi-govt. organizations.</p>
17	<b>Elective-II International Marketing</b>	<p><b>CO1</b> To understanding major issues related to international marketing.</p> <p><b>CO2</b> Developed skills in researching and analyzing trends in global markets and in modern marketing practice.</p> <p><b>CO3</b> Be able to assess an organization’s ability to enter and compete in international Markets.</p> <p><b>CO4</b> Apply basic international marketing theories and concepts to understand the environment.</p> <p><b>CO5</b> Undertake strategic business analysis in order to develop appropriate international marketing objectives and strategies.</p>
18	<b>Elective-II Investment Management</b>	<p><b>CO1</b> Understand what institutional investors are and how they operate.</p> <p><b>CO2</b> Identify the characteristics the principal asset classes.</p> <p><b>CO3</b> Identify and distinguish between the principal investment</p>

		<p>products.</p> <p><b>CO4</b> Understand the importance establishing investor preferences.</p> <p><b>CO5</b> Understand the basic principles portfolio construction.</p>
19	<b>Elective – II : Management Information System</b>	<p><b>CO1</b> Describe the role information technology and information systems in business.</p> <p><b>CO2</b> Record the current issues information technology and relate those issues to the firm.</p> <p><b>CO3</b> Reproduce a working knowledge concepts and terminology related to information technology.</p> <p><b>CO4</b> Appraise the knowledge previously acquired Microsoft office.</p> <p><b>CO5</b> Interpret how to use information technology to solve business problems.</p>
20	<b>Core Practical- III-Tally- II</b>	<p><b>CO1</b> To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.</p> <p><b>CO2</b> To learn to maintain accounts using cost Centre.</p> <p><b>CO3</b> To create security using passwords.</p> <p><b>CO4</b> To discuss accounting, inventory management system and payroll management.</p> <p><b>CO5</b> To make students ready with required skill for employability in the job market.</p>
21	<b>Core-XI- Ecommerce</b>	<p><b>CO1</b> Demonstrate an understanding the foundations and importance E-commerce.</p> <p><b>CO2</b> Demonstrate an understanding retailing in E-commerce byanalyzing branding and pricing strategies.</p> <p><b>CO3</b> Analyze the impact E-commerce on business models and strategy.</p> <p><b>CO4</b> Describe Internet trading relationships including Business to Consumer, Business- to-Business, Intra-organizational.</p> <p><b>CO5</b> Describe the key features Internet, Intranets and Extranets and explain how they relate to each other.</p>
22	<b>Core X- Security Analysis &amp; Portfolio Management</b>	<p><b>CO1</b> Students will understand the characteristics different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.</p> <p><b>CO2</b> Students will understand the benefit diversification holding portfolio assets, and the importance played by the market portfolio.</p>

		<p><b>CO3</b> Students will know how to apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.</p> <p><b>CO4</b> Students will understand the benefit diversification holding a portfolio asset, and the importance played by the market portfolio.</p> <p><b>CO5</b> Students will have the knowledge and skills to analyze companies for investment purposes.</p>
23	<b>Core- XII- Corporate Ethics and Governance</b>	<p><b>CO1</b> student will be able to explain and evaluate the part which corporate governance plays in maintaining the stability markets and retaining public confidence in public intuitions.</p> <p><b>CO2</b> Student will be able to describe and analyse the primary parts corporate governance frameworks.</p> <p><b>CO3</b> Student will be able to describe and analyse the ecological environmental issues in the Indian context.</p> <p><b>CO4</b> Student will be able to explain and evaluate the roles and responsibilities executive directors, non-executive directors, auditors and company secretaries in ensuring effective corporate governance.</p> <p><b>CO5</b> Student will be aware the essential role ethical values in business relations and the importance the ethical treatment others for individual and Organizational success.</p>
24	<b>Elective-III Services Marketing</b>	<p><b>CO1</b> Develop familiarity with the concepts Services Marketing.</p> <p><b>CO2</b> To show that the characteristics services affect a real-life customer experience.</p> <p><b>CO3</b> Enhance their abilities to apply target marketing strategies in various and specific marketing situations.</p> <p><b>CO4</b> Develop an awareness and appreciation research applicable to Services Marketing.</p> <p><b>CO5</b> Discuss how marketing managers go about developing profitable customer relationships in the Services marketing area.</p>
25	<b>Elective – III Business Strategic Management</b>	<p><b>CO1</b> Analyze strategic macro environmental issues.</p> <p><b>CO2</b> Analyze industry factors, and identify their impact on profitability and strategic positioning.</p> <p><b>CO3</b> Assess organizational performance.</p> <p><b>CO4</b> Identify strategic capabilities and gaps.</p> <p><b>CO5</b> Assess and evaluate SBU strategies; and analyze and implement strategy at the single business unit level.</p>
26	<b>Elective - III</b>	<p><b>CO1</b> To describe major logistics functions and activities.</p>

	<b>International Logistics and Supply Chain Management</b>	<b>CO2</b>	To differentiate logistics and supply chain management.
		<b>CO3</b>	To describe alternative ways to organize for supply chain management.
		<b>CO4</b>	To Describe methods inventory planning.
		<b>CO5</b>	To explain how technology has and continues to change logistics and supply chain Management.