

**M.Com – I,II,III & IV Semesters**

Code	Course Name	Course Outcomes
<b>M.Com – I Semester</b>		
<b>PCOT12</b>	<b>International Trade And Practices</b>	<p>Describe and interpret core functional areas of International Trade and Practices and the assumptions and structure of standard models of international trade theory and policy <b>(k6)</b></p> <p><b>CO1.</b>Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities. Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects <b>(k5)</b></p> <p><b>CO2.</b>Identify major recent developments in the world trading system, and be able to critically analyse key issues raised both by the current round of WTO negotiations and by the spread of regional trading arrangements. <b>(k4)</b></p> <p><b>CO3.</b>Conduct, evaluate and present market research to support an organization's international business decision-making. Create evidence-based solutions to business problems or opportunities. <b>(k6)</b></p> <p><b>CO4.</b>Demonstrate and interpret how institutions and policy affect international trade. <b>(k3)</b></p>
<b>PCOT13</b>	<b>Advanced Financial Management</b>	<p>Explains the role of financial management in business firms and the essentials of corporate finance. They are able to relate the concept and mechanics of the time value of money, capital budgeting techniques, and the theory of capital structure to assess a firm's leverage and the cost of capital. <b>(k1, k6 )</b></p> <p><b>CO1.</b>Critically evaluate the financial objectives of various types of organizations' and the requirements of stakeholders <b>(k6)</b></p>

		<p><b>CO2.</b> Explain alternative sources of finance and investment opportunities and their suitability in particular circumstances <b>(k2)</b></p> <p><b>CO3.</b> Analyse the complexities associated with management of cost of funds in the capital Structure <b>(k4)</b></p> <p><b>CO4</b> Assess the factors affecting investment decisions and opportunities presented to an organisation. Select and apply techniques in managing working capital, analyse a company's performance and make appropriate recommendations. <b>(k6)</b></p>
<b>PCOP11</b>	<b>Computerized Accounting with Tally</b>	<p>Identify the key components of Tally (Students are familiarized with the statutory features of Tally like VAT, CST, TCS, TDS, FBT, and Goods and Service Tax. Students are also familiarized with the Point of Sale and Payroll features of Tally.) <b>(K1)</b></p> <p><b>CO1.</b> Process and record the business transactions and manage the accounts information <b>(K3)</b></p> <p><b>CO2.</b> Calculate the amount of tax that needs to be paid at the end of a particular accounting period <b>(K3)</b></p> <p><b>CO-</b> Student will do by their own create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software <b>(k5)</b></p> <p><b>CO4.</b> To be employed as Tally data entry operator as an accountant and as a Chief Financial Officer (CFO) in companies. <b>(k3)</b></p>
<b>PCOE11</b>	<b>Managerial Economics</b>	<p>Recognize applications of managerial economics. <b>(k1)</b></p> <p><b>CO1.</b> Explains the relationships between short-run and long-run costs. <b>(k2)</b></p> <p><b>CO2.</b> Explains uniform pricing and how it relates to price</p>

		discrimination and total revenue.(k2, k4)  <b>CO3.</b> Recognize is a role of the government to play in managerial economies (k1)  <b>CO4.</b> Integrate the concept of price and output decisions of firms under various market structure.(k6)s
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<b>M.com – II Semester</b>		
<b>PCOT21</b>	<b>Modern Banking And Insurance</b>	Able to describe fundamental concepts behind modern banking technologies. (k1)  <b>CO1.</b> Explains how internet can help in growth of the business.(k2)  <b>CO2.</b> Express the importance of security, privacy and ethical issues as they relate to E-Commerce.  Explain the nature and principles of insurance and the regulatory framework of it in India (k2)  <b>CO3.</b> Describe the features of General Insurance (k1)
<b>PCOT22</b>	<b>Advanced Cost Accounting</b>	Able to : Recognize the basic concepts and processes used to determine product costs, able to interpret cost accounting statements, (K1)  <b>CO1.</b> Analyze and evaluate information for cost ascertainment, planning, control and decision making, and (K4,K5)  <b>CO2.</b> Prepare Cost Sheet, Tender and Quotations. Various aspects of material cost control and Analyze inventory control methods (K3)  <b>CO3.</b> Calculate Labour, Contract , Process Costing (K3)  <b>CO4.</b> Interpret the cost accounting records (k5)
<b>PCOT23</b>	<b>Business Research</b>	To identify empirical and analytical problems affecting

	<b>Methods</b>	<p>the research process and ways to overcome them. <b>(k1)</b></p> <p><b>CO1.</b>To identify a business problem/ need, translate it into a research question, and design an appropriate way to answer it. <b>(k1, k2)</b></p> <p><b>CO2.</b>Design an experiment as a research method, develop skills in choosing suitable case studies, sampling, measurement, Designing questionnaire, conducting interviews and surveys, leading focus groups. <b>(k6)</b></p> <p><b>CO3.</b>To formulate testable hypotheses and choose the most appropriate tools for testing them.<b>(k6)</b></p> <p><b>CO4.</b>Interpret research findings and their implications in a clear and well organized way, both orally and in writing.<b>(k5)</b></p>
<b>PCOT24</b>	<b>Quantitative Techniques for Business Decisions</b>	<p>Identify the source of a quantifiable problem, recognise the issues involved and produce an appropriate action plan <b>(k1)</b></p> <p><b>CO1.</b>Extrapolate from data interpret the important trends in order to forecast as accurately as possible <b>(k5)</b></p> <p><b>CO2.</b>Employ appropriate mathematical and statistical tools to solve problems <b>(k3)</b></p> <p><b>CO3.</b>Calculate and interpret numerous statistical values and report the findings to the business manager <b>(k3, k5)</b></p> <p><b>CO4.</b>Demonstrate an ability to apply statistical methods and carry out a simple sample survey, analyse the results and present the findings to the class. <b>(k3, k4)</b></p>
<b>PCOE22</b>	<b>Business Environment</b>	<p>Identify and evaluate the various elements of Business environment and complexities of business environment and their impact on the business. <b>(k1, k6)</b></p> <p><b>CO1.</b>Analyze the relationships between Government and Business and understand the political, economic, legal and social policies of the country. <b>(k4)</b></p> <p><b>CO2.</b>Analyze current economic conditions in developing emerging markets, and evaluate present and future</p>

		<p>opportunities.(k4)</p> <p><b>CO3.</b>demonstrate the Industrial functioning and strategies to overcome challenges in competitive markets.(k3)</p> <p><b>CO4.</b>Analyse the principle and the different foreign exchange rate regimes' impact on businesses and Integrate the concept and opening economies of developing countries like India through RTB and multilateral route (WTO). (k4,k6)</p>
<b>PCOE22</b>	<b>Organizational Behaviour</b>	<p>Explain the concept of organizational behaviour and classifies the behaviour of people in the organization. (k1, k2)</p> <p><b>CO2:</b> Demonstrate the applicability of analyzing the complexities associated with management of individual behaviour in the organization. (k3)</p> <p><b>CO3:</b> Analyze the complexities associated with management of the group behavior in the organization. (k4)</p> <p><b>CO4.</b> Describe why conflict resolution, crucial conversations and other communication is necessary to study in organizations (k1)</p> <p><b>CO5.</b> Discuss change management as it functions in organizational behaviour, various ways of change has succeeded and failed in contemporary issues in organizations (k2)</p>

Code	Course Name	Course Outcomes
<b>M.Com – III Semester</b>		
<b>PCOT31</b>	<b>Indirect Taxation</b>	<p>Explain the provisions of levy and collection of GST (k1)</p> <p><b>CO1.</b>Analyse and evaluate the effect of an indirect tax</p>

		<p>on consumers, producers and the government. <b>(k4,k6)</b></p> <p><b>CO2.</b>Summarize various types of Assessment under GST Act <b>(k2)</b></p> <p><b>CO3.</b>Able to compute valuation of goods under Customs Duty <b>(k3)</b></p> <p><b>CO4.</b>Plan for Future Business / Implementation Challenges and Compliances &amp; Assessment Procedures <b>(k6)</b></p>
<b>PCOT32</b>	<b>Financial Markets and Services</b>	<p>List the role and function of the financial system with reference to the macro economy. <b>(k1)</b></p> <p><b>CO1.</b>Demonstrate an awareness of the current structure and regulation of the Indian financial services sector. <b>(k3)</b></p> <p><b>CO2.</b>Evaluate and create strategies to promote financial products and services. <b>(k5)</b></p> <p><b>CO3.</b>Summaries the various speculators and describe the speculative activities <b>(k2)</b></p> <p><b>CO4.</b>Students can describe the different components of a financial system and their role and the trading mechanism in the stock market (k6)</p>
<b>PCOT33</b>	<b>Advanced Corporate Accounting</b>	<p>Demonstrate conceptual knowledge of corporate accounting <b>(k1)</b></p> <p><b>CO2.</b> Perform the skill of recording financial transactions and preparation of reports in accordance with Indian and International Standards <b>(k3)</b></p> <p><b>CO3.</b> Prepare final accounts of Holding, banking and Insurance companies. <b>(k3)</b></p> <p><b>CO4.</b> Perform computerized accounting using Tally package. <b>(k3)</b></p> <p><b>CO5.</b> Explain comprehensive understanding of the advanced issues in corporate accounting <b>(k6)</b></p>
<b>PCOT34</b>	<b>Management</b>	Differentiate between cost accounting, financial

	<b>Accounting</b>	<p>accounting and management accounting <b>(K4)</b></p> <p><b>CO1.</b>Identify Important Information Found On Key Financial Statements And Analyze The Relationships Between Key Financial Statements <b>(K1)</b></p> <p><b>CO2.</b>Perform Cost-Volume-Profit Analysis <b>(K3)</b></p> <p><b>CO3.</b>Perform Standard Costing Variation Analysis Through Standard Costs <b>(K3)</b></p> <p><b>CO4.</b>Prepare In The Analytical Statement For Decision Making, Using Relevant Cost Benefit Analysis Technique<b>(K3,K6)</b></p>
<b>PCOE33</b>	<b>Logistics Management</b>	<p>Analyze how logistical decisions (e.g., facilities, inventory, and transportation) impact the performance of the firm. <b>(K4)</b></p> <p><b>CO1.</b>Analyze the strengths and weaknesses of various transportation modes and perform cost analysis and evaluate the logistics cost calculation methods. <b>(K4)</b></p> <p><b>CO2.</b>Develop the strategies that can be taken to find the best paths to route vehicles to deliver and collect goods at multiple stops. <b>(K6)</b></p> <p><b>CO3.</b>Develop the strategies that can be taken to manage inventories, including deciding the timing and quantity for replenishments. <b>(K6)</b></p> <p><b>CO4.</b>Compile basic characteristics and costs of warehousing and materials handling activities.<b>(K5)</b></p>
<b>PCOE33</b>	<b>Human Resources Management</b>	<p>Effectively manage and plan key human resource functions within an organizations <b>(K5)</b></p> <p><b>CO1.</b>Examine current issues, trends, practices, and processes in HRM and Contribute to employee performance management and organizational effectiveness <b>(K4)</b></p> <p><b>CO2.</b>Ability to handle employee grievance issues and evaluate the new trends in HRM <b>(K6)</b></p> <p><b>CO3.</b>Describe appropriate implementation ,</p>

		<p>monitoring and assessment procedures of training and list training and development need for the 21<sup>st</sup> century <b>(K6)</b></p> <p><b>CO4.</b>State the importance of Human Resource management in planning and staffing organisational man power requirements <b>(K2)</b></p>
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Code	Course Name	Course Outcomes
<b>M.Com – IV Semester</b>		
<b>PCOT41</b>	<b>Income Tax &amp; Tax Planning</b>	<p>Students will know different types of incomes and their taxability, apply various deductions to reduce the taxable income <b>(K3)</b></p> <p><b>CO1.</b>Define the procedure of direct tax assessment. <b>(K1)</b></p> <p><b>CO2.</b>Able to file IT return for individual persons. <b>(K3)</b></p> <p><b>CO3.</b>Appraise the penalties levied in the assessment of income. <b>(K3)</b></p> <p><b>CO4.</b>Give a framework for tax panning measures for different heads of income <b>(K2)</b></p>
<b>PCOT42</b>	<b>Strategic Management</b>	<p>Able to describe major theories, background work, concepts and research output in the field of strategic management. <b>(K1)</b></p> <p><b>CO1.</b>Develop and prepare organizational strategies that will be effective for the current business environment <b>(K6)</b></p> <p><b>CO2.</b>Able to solve practical business problems in the field of strategic management, <b>(K3)</b></p> <p><b>CO3.</b>Able to make their own conclusions and place them in appropriate professional framework, <b>(K5)</b></p>

		<b>CO4.</b> Use critical analysis and synthesis in solving complex multidisciplinary issues in the field of strategic management. <b>(K3)</b>
<b>PCOD41</b>	<b>Project</b>	<p><b>CO1</b> Demonstrate a sound technical knowledge of their selected project topic.<b>(K3)</b></p> <p><b>CO2.</b> Identify problem, formulate and find solution.</p> <p><b>CO3.</b> Design professional solutions to complex problems utilising a systems approach.<b>(K6)</b></p> <p><b>CO4.</b> Conduct project <b>(K5)</b></p> <p><b>CO5.</b> Communicate at large in written an oral forms. <b>(K5)</b></p>