



# St. George's College *Aruvithura*

Est. 1965

# OBE HANDBOOK

LEARNING  
OUTCOMES

PO, PSO & CO

Department of **Commerce**

**ST. GEORGE'S COLLEGE ARUVITHURA  
DEPARTMENT OF COMMERCE**

**OBE HANDBOOK**

**LEARNING OUTCOMES  
PO, PSO & CO**

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## PROGRAMME OUTCOMES

**PO1: Effective Communication** - Speak, read, write, and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media, and technology.

**PO2: Self-directed and Lifelong Learning** - Acquire the ability to engage in independent and life-long learning in the broadest context of socio-technological changes

**PO3: Effective Social Interaction** - Elicit views of others, mediate disagreements, and help reach conclusions in group settings.

**PO4: Evaluative Thinking** - Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

**PO5: Ideal Citizenship** - Demonstrate empathetic social concern and equity-centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

**PO6: Ethics** - recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

**PO7: Environment and Sustainability** - Understand the issues of environmental contexts and sustainable development

**PO8: Digital Knowledge System:** Adequate training in the application of digital knowledge in higher education and the workplace.

## **BACHELOR OF COMMERCE**

### **PROGRAMME SPECIFIC OUTCOME**

**PSO1:** Apply the Generally accepted principles, standards, and practices of accounting

**PSO2:** Demonstrate knowledge and skills in technology to meet the challenges of modern-day business organizations

**PSO3:** Apply the acquired theoretical knowledge on establishing and managing a business.

**PSO4:** Apply the acquired research and data analysis skills to interpret results and draw conclusions through critical judgments.

**PSO5:** Demonstrate skills and competencies essential for succeeding in the modern business world

### **COURSE OUTCOMES**

#### **SEMESTER 1**

#### **CO1CRT01 - Dimensions and Methodology of Business Studies**

**CO1:** Understand Business and Business Environment

**CO2:** Describe E-Commerce and different E-Payment systems

**CO3:** Remember the development of business in India

**CO4:** Explain Corporate Governance and its Principles

**CO5:** Understand Business Research and Research Report



### **CO1CRT02 - Financial Accounting I**

**CO1:** Acquire the skill of preparing accounts and financial statements of various types of business units

**CO2:** Discuss the various accounting treatments relating to Single entry system.

**CO3:** Explain the procedures for the preparation of royalty accounts

**CO4:** Discuss the accounting treatment relating to consignment accounts

**CO5:** Prepare final accounts of a farmer

### **CO1CRT03 - Corporate Regulations and Administration**

**CO1:** Understand the history of Company Law in India

**CO2:** Apply the provisions regarding the promotion and formation of companies to incorporate a company

**CO3:** Understand share capital, kinds of shares, and rules regarding the issue and redemption of securities.

**CO4:** Describe the modes of membership in the company.

**CO5:** Apply different ways of winding up companies.

### **CO1CMT01 - Banking and Insurance**

**CO1:** Understand the theory and practice of banking

**CO2:** Understand the various innovations and reforms in banking

**CO3:** Analyse the relation between a banker and a customer

**CO4:** Understand the concepts and principles of insurance

**CO5:** Analyse the various types of insurance

### **CO1CMT03 - Business Communication and Management Information System**

**CO1:** Understand the types, channels, elements, and barriers of communication.

**CO2:** Acquire skills to prepare partnership deed.

**CO3:** Attain oral communication skill for effective oral presentation.

**CO4:** Acquire skills to write business letters.

**CO5:** Understand basics of ERP.

## **SEMESTER 2**

### **CO2CRT04 - Financial Accounting II**

**CO1:** Solve accounting problems relating to hire purchase and differentiate between hire purchase and installment payment

**CO2:** Prepare branch accounts using different methods and also solve accounting problems

**CO3:** Prepare Departmental account under different circumstances

**CO4:** Understanding the accounting procedures relating to the dissolution of partnership firms

**CO5:** Remember the various accounting standards relating to the preparation of Financial Statements.

### **CO2CRT05 - Business Regulatory Framework**

**CO1:** Create a contract which satisfy all the essential elements of a valid contract

**CO2:** Compare and contrast the contract of Bailment and Pledge

**CO3:** Compare and relate Contract of Indemnity and Guarantee.

**CO4:** Develop competency in creating contract of Agency

**CO5:** Distinguish between sale and agreement to sell and analyse the legal principles of contract of sale.

### **CO2CRT06 - Business Management**

**CO1:** Understand management principles and aspects of business management to solve corporate problems

**CO2:** Describe planning process and its components

**CO3:** Discuss the principles of organising and its elements

**CO4:** Acquire leadership skills for managing business

**CO5:** Evaluate various management techniques .

### **CO2CMT02 - Principles of Business Decisions**

**CO1:** Understand the concepts and theories of micro and macroeconomics and its role in business decisions.

**CO2:** Evaluate the different theories of demand for estimating demand and other incidental business decisions

**CO3:** Apply the theories and laws of production in economics for better business decision-making.

**CO4:** Apply the cost function in economics for managerial decision-making.

**CO5:** Evaluate the different pricing theories under different market forms.

### **CO2CMT04 - Business Environment**

**CO1:** Understand the elements of the environment and their impact on business

**CO2:** Understand the economic environment of business

**CO3:** Understand Government policies in business promotions

**CO4:** Describe economic role of government in India

**CO5:** Explain the new technology ,policy and legal protection for natural environment & their impact on business

## SEMESTER 3

### **CO3CRT07 - Corporate Accounts I**

**CO1:** Enumerate the provisions and accounting procedures relating to issues of, forfeiture, redemption, Bonus issue, buy back and right issue of shares

**CO2:** Understand the accounting procedure relating to the underwriting of shares

**CO3:** Prepare final statements of Joint Stock Companies as per schedule - III of the Companies Act 2013

**CO4:** Prepare investment accounts as per Accounting standards

**CO5:** Understand the procedure of computation of admissible claim under loss of stock policy and loss of profit policy

### **CO3CRT08 - Quantitative Techniques for Business- 1**

**CO1:** Understand the basic concepts of statistics .

**CO2:** Understand the tools and procedures applied in collection and analysis of data

**CO3:** Apply Measures of Central Tendency

**CO4:** Calculate and interpret Measures of dispersion,skewness,moments and kurtosis

**CO5:** Apply the various methods of interpolation and extrapolation

### **CO3CRT09 Financial Markets and Operations**

**CO1:** Describe the structure and components of the Indian Financial system

**CO2:** Evaluate primary market and the methods of new issue

**CO3:** Describe secondary market and its functioning

**CO4:** Describe mutual fund and its types

**CO5:** Classify different type of derivatives

### **CO3CRT10 - Marketing Management**

**CO1:** Understand the concepts of Marketing, Marketing Management and STP (Segmentation, Targeting and Positioning).

**CO2:** Explain product, product life cycle and new product development .

**CO3:** Understand the concepts of Brand Equity, Brand Loyalty, Trademark, Product packaging and labelling.

**CO4:** Describe various pricing methods, strategies and RPM

**CO5:** Explain the concepts of logistics, SCM, functions and types of intermediaries.

### **CO30CT01-Goods and Services Tax**

**CO1:** Describe the structure of GST and define the basic concepts of GST in India

**CO2:** Understand the process of charging and collection of GST

**CO3:** Determine the tax liability of a supplier by applying the provisions of GST in relation to place, time and value of supply

**CO4:** Apply the concepts of input tax credit and to describe the concepts like E-ledgers, refund of tax

**CO5:** Apply GST registration, return filing based on suitable assessment procedure under GST

### **CO3OCT02- IT for Business (Theory)**

**CO1:** Understand the hardware and software components of Computer System

**CO2:** Evaluate the Applications of IT in commerce

**CO3:** Understand the different computer Networks and generations in communication

**CO4:** Understand the structure of webpages

**CO5:** Describe the concept of Internet and various internet protocols

### **CO3OCT03 - Basics of Co-operation**

**CO1:** Understand the meaning and benefits of co-operation.

**CO2:** Describe co-operation and other economic systems.

**CO3:** Explain the principles of cooperation

**CO4:** Understand various types of co-operatives in india and in kerala.

**CO5:** Explain Co-opeartive Movement in foreign countries.

### **CO3CMT05-Business Ethics and Corporate Social Responsibility**

**CO1:** Understand the meaning of Ethics and Business Ethics.

**CO2:** Use the various dimensions of Ethical decision making.

**CO3:** Describe corporate social responsibility

**CO4:** Understand the concepts of Corporate Governance

**CO5:** Explain the ethics in various functional areas.

**CO3OCP01- IT for Business (Practical)**

**CO1:** Create simple Web pages using HTML

**CO2:** Apply the tags needed for the creation of a web page

**CO3:** Apply the operations of links, lists, Images, Forms and Frameset in a web page

**CO4:** Develop HTML tags to create web pages

**CO5:** Design web pages with animation effects

## SEMESTER 4

### **CO4CRT11 - Corporate Accounts II**

**CO1:** Construct the final accounts of Insurance Companies.

**CO2:** Prepare banking companies accounts .

**CO3:** Apply the provisions of Internal reconstruction and prepare Balance Sheet as per the Companies Act 2013

**CO4:** Prepare the accounts of companies for amalgamation in the nature of merger and purchase.

**CO5:** Prepare the liquidator's final statements of account in the liquidation process

### **CO4CRT12 - Quantitative Techniques for Business- II**

**CO1:** Apply an appropriate method of correlation on a given set of data and interpret the results

**CO2:** Apply regression analysis to predict the value of a dependent variable from a given set of independent variable/s.

**CO3:** Construct different types of index numbers using appropriate methods .

**CO4:** Apply Time Series Analysis for calculating trends and doing prediction. .

**CO5:** Calculate probability of occurrence of an event using various theorems of probability

### **CO4CRT13- Entrepreneurship Development and Project Management**

**CO1:** Understand the basic concepts and types of Entrepreneurship

**CO2:** Explain the concept of Project and Project Identification

**CO3:** Undertstand project formulation and preparation of project report

**CO4:** Explain entrepreneurial Support system in India

**CO5:** Describe Women Entrepreneurship and problems faced by Women Entrepreneurs



### **CO4OCT01 Financial Services**

**CO1:** Explain Financial services and Types of Financial services

**CO2:** Demonstrate knowledge on venture capital and related aspects

**CO3:** Describe securitisation of Debt and its process, leasing and various types of leasing, Compare Factoring and Forfeiting

**CO4:** Understand Credit Rating

**CO5:** Describe expansion of business firm and its methods

### **CO4OCT02- Information Technology for Office (Theory)**

**CO1:** Configure and apply Microsoft Word

**CO2:** Understand Desktop Publishing using Pagemaker 7.0

**CO3:** Apply spreadsheet package like Microsoft excel

**CO4:** Demonstrate advanced features of Microsoft Excel

**CO5:** Demonstrate Presentation skill using Microsoft Powerpoint

### **CO4OCT03--Management of Co-operative Enterprises**

**CO1:** Apply knowledge about Co-operative management, democracy in co-operatives and Corporate Governance.

**CO2:** Evaluate various types of issues in co-operative management.

**CO3:** Understand administrative set up of co-operative department in kerala.

**CO4:** Describe arrangements for co-operative education and training system in India and in Kerala

**CO5:** Explain about management and working of major co-operative organisations and institutions in aid of co-operatives.

### **CO4CMT06-Logistics and Supply Chain Management**

**CO1:** Understand the meaning of Logistics Management.

**CO2:** Use the various types of inventory control.

**CO3:** Describe Supply Chain Management.

**CO4:** Understand the concepts of Value Chain

**CO5:** Explain the role of a manager in supply chain

**CO4OCP01-Information Technology for Office (Practical)**

**CO1:** Create new word documents with various user interface elements

**CO2:** Apply various pagemaker tools and objects in Pagemaker 7.0

**CO3:** Create new excel work sheets and workbooks with various user interface elements

**CO4:** Design various worksheets with the advanced features of Excel

**CO5:** Create powerpoint slides for effective presentations

## SEMESTER 5

### **CO5CRT14 - Cost Accounting - 1**

**CO1:** Apply the basic concepts of cost accounting for accounting and control of cost.

**CO2:** Describe material purchase procedure ,material pricing and techniques of material control

**CO3:** Understand the various systems of wage payment and labour cost controlling techniques.

**CO4:** Illustrate the various Methods for allocation and absorption of overhead

**CO5:** Prepare a cost sheet of a manufacturing concern

### **CO5CRT15 - Environment Management and Human Rights**

**CO1:** Understand basic concepts of various environmental aspects

**CO2:** Describe bio diversity and it's conservation

**CO3:** Develop a plan to counter the overall impact of environmental issues and hazards.

**CO4:** Analyze the various green initiatives in the field of commerce

**CO5:** Remember the legislations and provide awareness on Human Rights

### **CO5CRT16 -Financial Management**

**CO1:** Understand the basic concepts of financial management needed for taking various financing decisions.

**CO2:** Explain various sources of capital and computation of cost of capital.

**CO3:** Apply various techniques of capital budgeting in various business situations.

**CO4:** Illustrate different working capital concepts and techniques for estimating working capital requirements.

**CO5:** Apply various dividend decisions to develop a suitable dividend policy for a business organisation

### **CO5OP01 - Fundamentals of Banking and Insurance**

- CO1:** Understand the theory and practice of banking
- CO2:** Understand the various innovations and reforms in banking
- CO3:** Analyse the relation between a banker and a customer
- CO4:** Understand the concepts and principles of insurance
- CO5:** Analyse the various types of insurance

### **CO5OCT01-Income Tax 1**

- CO1:** Explain the history and structure of direct tax law of the country
- CO2:** Determine the residential status and Incidence of tax
- CO3:** Assess the salary income of an individual assessee
- CO4:** Compute Income from House Property as per Income tax act
- CO5:** Assess the Profits and Gains from Business and Profession

### **CO5OCT02 - Computerised Accounting(Theory)**

- CO1:** Apply computerised accounting, company creation, alteration and deletion using tally software
- CO2:** Explain the steps for creating various groups, ledgers and generate reports in tally software
- CO3:** Explain different accounting and inventory vouchers
- CO4:** Demonstrate knowledge on GST-types, reports, forms, TCS, and TDS for taxation in computerised accounting system
- CO5:** Understand the process for generation of payroll reports , payroll documents, pay head creation, statutory deductions and contributions in computerised accounting system

### **CO50CT03-Co operative Legal System**

**CO1:** Describe prevailing co operative legal system.

**CO2:** Explain legal framework of co operation in india and kerala.

**CO3:** Understand the Evolution and the contribution of co operative legislation in India .

**CO4:** Discuss the cooperative management system and its working

**CO5:** Discover the issues in the process of management and administration of co-operatives.

### **CO5OCT05 - Marketing Research**

**CO1:** Understand marketing research and its types .

**CO2:** Understand Research design and its types

**CO3:** Explains various methods of data collection for marketing research

**CO4:** Illustrate methods of Data processing , hypothesis formation and analysis

**CO5:** Apply report writing methods for preparation of different types of research reports

### **CO5OCT07 - Office management and Administration**

**CO1:** Understand working of an office, role of manager,functions

**CO2:** Describe the factors which contributes to sound scheme of office environment

**CO3:** Explain different methods of files , indexes and duties of employees in an office

**CO4:** Understand different systems through which works are carried out, and different types of machines used in modern office

**CO5:** Discuss recent trends in office practices

### **CO5CMT07 - E – Commerce**

**CO1:** Explain different types of E-Commerce and E-Commerce business models.

**CO2:** Understand the applications of E - Commerce in various fields.

**CO3:** Apply the various electronic payment systems.

**CO4:** Examine various E -Commerce threats and security measures

**CO5:** Acquire Website development skills

### **CO5CMT08 - Programming in C (Theory)**

**CO1:** Understand the basic principles of C programming

**CO2:** Describe the concept of program designing

**CO3:** Discuss the procedure of designing programs in high level languages

**CO4:** Learn the syntax and semantics of C programming language

**CO5:** Understand the process of problem solving to write solutions in C language

### **CO5OCP01 Computerised Accounting (Practical)**

**CO1:** Apply the process of company creation in tally software

**CO2:** Demonstrate the steps in the creation of groups, accounts and ledgers in Tally software

**CO3:** Apply the steps for voucher entry inTally software

**CO4:** Understand the process of GST calculations in Tally software

**CO5:** Apply the steps for payroll processing in tally software

### **CO5CMP01 Programming in C (Practical)**

**CO1:** Apply the skills in writing algorithm and flow chart

**CO2:** Demonstrate the steps in writing programs in C

**CO3:** Apply the control statements in C

**CO4:** Apply array, function and structure in C

**CO5:** Demonstrate the operations of pointer in C

### **CO5OP03 Fundamentals of Accounting (Open Course)**

**CO1:** Understand basic ideas and concepts of accounting

**CO2:** Apply acquired skills for making journal entries in books of accounts.

**CO3:** Apply acquired skills for preparation of ledgers

**CO4:** Apply acquired skills for preparation of trial balance

**CO5:** Apply acquired skills for preparation of financial statements.

### **CO5OP02 Capital Market And Investment Management (Open Course)**

**CO1:** Describe the structure and components of the Indian Financial system

**CO2:** Understand primary market and secondary market

**CO3:** Analyze the working of various derivatives

**CO4:** Describe investment management process

**CO5:** Understand different investment avenues in Indian context

## SEMESTER 6

### **CO6CRT17 - Cost Accounting - 2**

**CO1:** Prepare a cost sheet for determining the cost for a job and batch

**CO2:** Ascertain the cost of a contract ,progress payment ,retention money,value of work certified and uncertified,estimated profit from a contract

**CO3:** Prepare process account to determine the cost of a given process and also apportion the joint cost to joint products and to By products

**CO4:** Discuss the applications of Marginal costing

**CO5:** Prepare budgets and do its applications in business

### **CO6CRT18 - Advertisement and Sales Management**

**CO1:** Describe the concepts, ethics and regulations of advertisement.

**CO2:** Describe various advertisement techniques

**CO3:** Evaluate different methods of measuring effectiveness of advertising.

**CO4:** Demonstrate knowledge in different methods and techniques of sales promotion.

**CO5:** Understand personal selling and sales force management.

### **CO6CRT19 - Auditing and Assurance**

**CO1:** Understand the meaning, nature and concepts of auditing

**CO2:** Describe Audit Engagement, Documentation, Evidences and Working papers.

**CO3:** Discuss the concepts of Internal control, Internal Check, and Internal Audit.

**CO4:** Explain vouching, verification and valuation of assets and liabilities.

**CO5:** Describe the duties, responsibilities , qualifications of auditors, and the process of audit.



### **CO6CRT20 - Management Accounting**

**CO1:** Explain the basic concepts & functions of Management Accounting.

**CO2:** Prepare the Vertical form of financial statements, and apply tools of financial analysis such as Trend Analysis, Comparative Analysis and Common Size Statement.

**CO3:** Apply the various financial ratios for managerial decision making

**CO4:** Prepare cashflow statements using Indirect method.

**CO5:** Demonstrate skill in management accounting techniques for the analysis and interpretation of financial statements

### **C06OCT01-Income Tax II**

**CO1:** Remember the prevailing Income Tax Rules regarding Capital Gain

**CO2:** Compute income from other sources

**CO3:** Calculate Total income and tax liability of an individual as per the provisions of the Income Tax Act

**CO4:** Remember the Basic deductions under chapter VI of income tax act

**CO5:** Demonstrate filing of income tax return and assessment of income

### **CO6OCT03-Accounting for Co-operative Societies.**

**CO1:** Understand the special features of co operative accounting and auditing.

**CO2:** Demonstrate the procedure of co operative audit.

**CO3:** Apply the steps for preparation of Final accounts in co operatives.

**CO4:** Understand the different state aids provided for the development of cooperative sector.

**CO5:** Analyse the essential features of co operative accounting.

### **CO6OCT05 - International Marketing**

**CO1:** Understand basic concepts of international marketing

**CO2:** Explain the process of international marketing research and entry strategies.

**CO3:** Explain different international marketing environments, effect of globalization and Barriers of trade

**CO4:** Understand foreign trade strategy and policies,documentation, and problems in international trade.

**CO5:** Analysing elements of international marketing mix and international marketing scenario

### **CO6OCT07 - Secretarial Practice**

**CO1:** Describe the qualifications of a company secretary, identify the scope, role, and functions of a company secretary in an organization

**CO2:** Explain the procedure for filing documents related to share subscription and allotment

**CO3:** Remember various statistical books, statutory books and annual reports prepared by an organization

**CO4:** Acquire skills to conduct meetings in an organization, preparation of agenda, minutes and resolutions

**CO5:** Understand the legal implications regarding payment of dividends and interest in an organization.

### **CO6CMT10 - Database Management System for Business(Theory)**

**CO1:** Understand the basic concept of database management system

**CO2:** Describe the fundamental elements of relational database management system

**CO3:** Create database design with basic database storage structures and access techniques

**CO4:** Acquire skills to handle database management system for business firms

**CO5:** Understand the process of making tables, queries, forms and reports in database management system

### **CO6CMT12 - Consumer Behaviour**

**CO1:** Understand the basic concept of consumer behaviour and its application

**CO2:** Explain theories in Consumer Behaviour

**CO3:** Describes how various social groups and culture influence Consumer Behaviour

**CO4:** Explain consumer decision making process and models.

**CO5:** Discuss consumerism, organisational behaviour and consumer protection act

### **CO6CMP01- Database Management System for Business(Practical)**

**CO1:** Apply the steps in creating a database system

**CO2:** Apply the basic database operations

**CO3:** Apply the process of creating relationships in a database

**CO4:** Acquire the skills for creating different types of queries

**CO5:** Apply different types of forms and reports in a database system

**CO6OCT02- Software for Business and Research(Theory)**

**CO1:** Understand the concept of data processing life cycle

**CO2:** Understand the basic operations in SPSS

**CO3:** Demonstrate the steps for doing data analysis in SPSS

**CO4:** Understand the word processing operations through Open Office Write

**CO5:** Understand the operations in Open Office Calc

**CO6OCP01- Software for Business and Research(Practical)**

**CO1:** Apply the steps for creating and importing data files in SPSS

**CO2:** Apply the data analysis operations in SPSS

**CO3:** Apply the operations for preparing charts and graphs in SPSS

**CO4:** Demonstrate the skill on preparing documents in Open Office Write

**CO5:** Apply the operations in Open Office Calc

**CO6PR01 Project and Viva**

**CO1:** Apply knowledge and skills in functional areas of Commerce to identify a research problem

**CO2:** Acquire skills to conduct a literature review and identify research gap

**CO3:** Acquire skills to organise and conduct a research study

**CO4:** Apply skills in data collection for making interpretations from analysis

**CO5:** Create and publish the findings of the research study

## **MASTER OF COMMERCE**

### **PROGRAMME SPECIFIC OUTCOMES**

**PSO1:** Use managerial skills and theoretical knowledge for managing business units with a special focus on functional areas of business and management

**PSO2:** Apply advanced accounting knowledge and skills

**PSO3:** Apply advanced theoretical knowledge on research methods and techniques

**PSO4:** Acquire expertise in specialised fields like finance, taxation, marketing, management, and information technology

**PSO5:** Acquire expertise in quantitative aptitude and analytical skills

### **COURSE OUTCOMES**

#### **SEMESTER 1**

#### **CM010101 - Specialised Accounting**

**CO1:** Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.

**CO2:** Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.

**CO3:** In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements

**CO4:** Develop a clear understanding about different types of NBFCs, their provisioning norms and to understand the concept of NAV of mutual funds through its computation.

**CO5:** Acquaint with the theoretical aspects of emerging areas in accounting

### **CM010102 - Organisational Behaviour**

**CO1:** Basic understanding about the concepts of organisation behaviour.

**CO2:** A very good understanding about the individual behaviour, personality and motivation.

**CO3:** Imparting deep understanding about group behaviour and leadership related to organisational behaviour.

**CO4:** Add the knowledge base of the learner regarding change management and deal with stress.

**CO5:** Impart knowledge about the role of organisational culture and conflict on organizational behavior.

### **CM010103 Marketing Management**

**CO1:** The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.

**CO2:** The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies.

**CO3:** Develop an idea about consumer behaviour and its impact.

**CO4:** Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image.

**CO5:** Develop sound ideas regarding services marketing and service quality.

### **CM010104 - Management Optimisation Technique**

**CO1:** Develop a theoretical understanding about various business optimisation models.

**CO2:** Ability to develop Linear Programming Models for business problems and Solve the same.

**CO3:** Application of Linear Programming in the areas of transportation and assignment.

**CO4:** Develop decision making skills under uncertainty, risk and replacement of assets.

**CO5:** Understand and apply network analysis techniques for project implementation.

### **CM010105 - Methodology For Social Science Researches**

**CO1:** Develop a thorough understanding about the basic concepts of social science research

**CO2:** The learner should be able to formulate a research design

**CO3:** To develop the theoretical aspects of sampling design , the learner should be able to draw a sampling design

**CO4:** Impart knowledge about the instrument development, its validation and different forms of scaling

**CO5:** Understand the technique of research reporting and able to prepare a layout of research report .

## SEMESTER 2

### **CM010201 - Advanced Corporate Accounting**

**CO1:** The learner should be able to prepare consolidated financial statements of group companies.

**CO2:** Preparation of the financial statements of public utility companies and deal with the disposal of surplus.

**CO3:** Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.

**CO4:** Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.

**CO5:** Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.

### **CM010202 - Human Resource Management**

**CO1:** Acquaintance with basic concepts of HRM and performance appraisal.

**CO2:** Understanding human resource development, stress management and work-life management.

**CO3:** High-level knowledge about various aspects of training.

**CO4:** Understanding various aspects of industrial relations so as to evaluate the real cases of industrial relations.

**CO5:** High level of knowledge about HR outsourcing and its applications.



### **CM010203 International Business and Finance**

**CO1:** Familiarization with globalization, internationalization of business and the international business environment

**CO2:** Understanding about theories of international trade, trade barriers and trade blocks

**CO3:** Imparting idea about various economic institutions related to international trade.

**CO4:** Achieve high level knowledge about various aspects of international monetary system

**CO5:** Develop an understanding about the international investment environment

### **CM010204 Quantitative Techniques**

**CO1:** Understanding about the applications of quantitative techniques.

**CO2:** The course intends to give understanding about the applications of quantitative techniques.

**CO3:** The student should be in a position to identify appropriate parametric test for testing the hypotheses.

**CO4:** The learner should be equipped with the skills to identify the most suitable non-parametric test for testing a hypothesis.

**CO5:** The learner should be equipped with the skills of different statistical tools

## **CM010205 Strategic Management**

**CO1:** Strong understanding about the theoretical foundations of strategic management.

**CO2:** Clear understanding about various models of environmental and internal analysis.

**CO3:** Development of an idea about the strategy formulation process at the corporate level.

**CO4:** Familiarization with various tools strategic planning and evaluation

**CO5:** Understanding about the modes of implementation and control of strategies.

## SEMESTER 3

### **CM010301 - Strategic Financial Management**

**CO1:** Learn the theoretical foundations of financial management and financial management decisions.

**CO2:** Evaluate the feasibility of different options regarding discount, credit period, storage cost etc related to current assets and current liabilities and estimate working capital requirements.

**CO3:** Evaluate long-term proposals and evaluate the risk associated with long term investment.

**CO4:** Evaluate the decisions regarding leasing of capital assets.

**CO5:** Evaluate and Compare the performance of business entities.

### **CM010302 - Income Tax – Law and Practice**

**CO1:** Acquire knowledge regarding the basic concepts of Income Tax.

**CO2:** Able to compute the income from salary and house property.

**CO3:** Determine the taxable profit of a business or profession.

**CO4:** Able to compute capital gain and income from other sources. Able to calculate the Gross Total Income of an individual.

**CO5:** The learner shall be able to determine eligible deductions and compute the Taxable Income and tax liability of an individual.

### **CM010303 Security Analysis and Portfolio Management**

**CO1:** Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment information for selecting the securities.

**CO2:** Understanding the types of risk in security market and Applying various tools for the valuation of bonds as well as economic indicators to predict the market.

**CO3:** Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.

**CO4:** Applying Modern portfolio theories and construct optimum portfolios.

**CO5:** Revising constructed portfolios as per risk and return association by using different strategies.

### **CM800301 Indirect Tax Laws**

**CO1:** Understand the basic concepts of the Goods and Services Tax

**CO2:** Develop a clear idea about the levy and collection of tax and tax credit

**CO3:** Develop the knowledge about the provisions regarding registration , preparations of books of accounts and filing of returns under the Act

**CO4:** Understand about the powers of GST authorities regarding inspection, search and seizure

**CO5:** Basic understanding about the Customs Law in India and World

## SEMESTER 4

### **CM010401 Advanced Cost and Management Accounting**

**CO1:** Apply Activity Based Absorption methods instead of Conventional absorption method.

**CO2:** Apply the marginal costing principles in Decisionmaking situations of Businesses.

**CO3:** Dealing with practical cases of pricing decisions in different situations.

**CO4:** Understand the concepts of Standardcosting,and the process of cost control through it.

**CO5:** Deal with the practical issues related to Transfer pricing.

### **CM010402 Income Tax-Assessment and Procedure**

**CO1:** Compute the total income and tax liability of different categories of tax payers.

**CO2:** Carry out assessment of companies and determine their tax liability

**CO3:** Make the assessment of co operative societies and trusts.

**CO4:** Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations

**CO5:** Learn tax planning concepts and apply the same

### **CM800401 - Derivatives and Risk Management**

**CO1:** Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations

**CO2:** Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks

**CO3:** Analyse the operation and pricing of various features

**CO4:** Understand the concepts and methodology of option trading and apply the models of pricing of options Contracts

**CO5:** Develop an idea of exchanges through swaps

### **CM800402 Personal Investment and Behavioral Finance**

**CO1:** Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation

**CO2:** Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and to understand the different elements/steps in Personal Financial Planning to attain Financial Well Being and Evaluate the

**CO3:** Know the meaning of Behavioural Finance, its evolution and related theories

**CO4:** To understand different Heuristics, Biases and other Irrational Investment Behaviours

**CO5:** Understand the relationship between biases and to adopt techniques to lower the impact of biases

### **CM010403 Project Report**

**CO1:** Apply knowledge and skills in functional areas of Commerce to identify a research problem

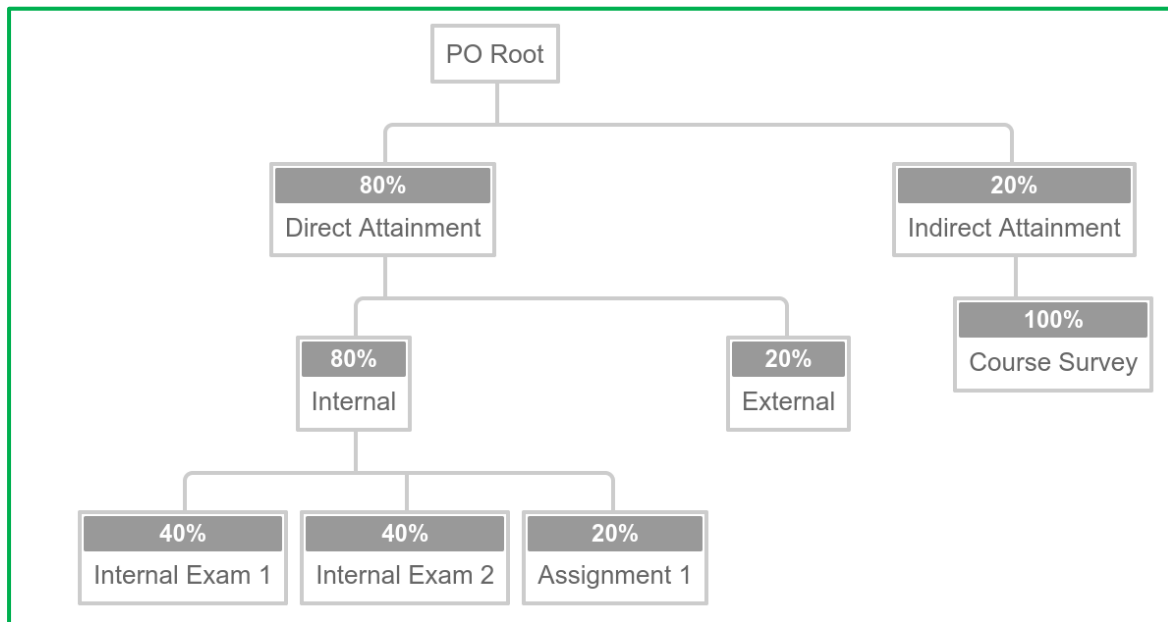
**CO2:** Acquire skills to conduct a literature review and identify research gap

**CO3:** Acquire skills to organise and conduct a research study

**CO4:** Apply skills in data collection for making interpretations from analysis

**CO5:** Create and publish the findings of the research study

## PO Calculation



CO1 Average = Sum of CO1 values of all students / No of students

CO1 Attainment Level =  $(\text{CO1 Average}/100) * \text{Max Descriptor}$