



## **St. Joseph's College of Commerce (Autonomous)**

Affiliated to Bengaluru City University

Accredited with A++ Grade by NAAC in 4<sup>th</sup> Cycle (CGPA of 3.57/4)

College with Potential for Excellence (CPE)

Ranked 93<sup>rd</sup> in NIRF 2022 by the Ministry of Education, Government of India

#163, Brigade Road, Bengaluru - 560025, Karnataka, India

**AQAR: 2021-2022**

**POST GRADUATION - COURSE OUTCOMES****1<sup>st</sup> Year****M.COM – Regular – 1<sup>st</sup> Semester**

Course Code: P116 MC 101

Course Name: FINANCIAL REPORTING AND ANALYSIS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Explain the contents of Annual Report and Financial statements that comply with IND AS Report Framework. |
| CO 2               | Apply Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18.            |
| CO 3               | Justify the treatment of the items as per IND AS 12, 17, 21, 23,24,33,34,36, 37,38 and 40                |
| CO 4               | Evaluate the implications and applicability of list of IND AS and IFRS in India.                         |
| CO 5               | Interpret Financial Statement Analysis by using Ratio, Cash flow and Prospective Analysis.               |

Course Code: P115 MC 102

Course Name: ADVANCED FINANCIAL MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Code:-  |
|--------------------|--|
| CO 1               | Illustrate the Role of Financial Manager in the present state of Affairs         |
| CO 2               | Plan for an optimum Capital structure that minimizes the overall Cost of Capital |
| CO 3               | Compute Risk and Return of portfolio by using CAPM                               |

|      |  |
|------|--|
| CO 4 | Examine Investment Decision by using Capital Budgeting Technique under Risk and Uncertainty                                      |
| CO 5 | Relate the extent to which Capital Markets are efficient and its implications on the role of Capital Market in Merchant Banking. |

Course Code: P115 MC103

Course Name: INTERNATIONAL BUSINESS ENVIRONMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the drivers of International Business in the context of Theories of International Trade and Globalization                               |
| CO 2               | Identify the variables that influence International Business decisions in the context of International Business Environment.                       |
| CO 3               | Compare and Contrast the forms of International Trade and its implications on International Business.  |
| CO 4               | Relate the Role of International Bodies in promoting the Trade and Development of a country (s) in the context of Free Trade and Protection Regime |
| CO 5               | Choose the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations   |

Course Code: P115 AR 101

Course Name: BUSINESS INFORMATION SYSTEM

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the role of Management information system in providing information for Managerial/Business decision making.          |
| CO 2               | Develop information system Audit for Business information system of hypothetical organization.                                  |
| CO 3               | Design an Internet Electronic Data Exchange to take an advantage of advancement of Communication Technology                     |
| CO 4               | Compare and contrast the Transaction Process system of any two E – Commerce and M – Commerce entities of the contemporary world |
| CO 5               | Identify the security issues of Web publishing, learning HTML in the context of existing infrastructure of SOHO, BPO AND KPO.   |

|      |   |
|------|---|
| CO 6 | Illustrate the phases of developing Business continuity Planning and Disaster recovery planning |
|------|---|

Course Code: P118 AR 102

Course Name: RESEARCH METHODOLOGY

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | After completion of the course the students will be able to   |
| CO 2               | Develop review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question |
| CO 3               | Choose an appropriate sampling technique for a given study.   |
| CO 4               | Compare and contrast the methods of collecting primary and secondary data for given study   |
| CO 5               | Select appropriate tool of analysis of data for testing of hypothesis.  |
| CO 6               | Design a research report for research article, Project report and Thesis.   |

### M.COM – International Business – 1<sup>st</sup> Semester

Course Code: P415MC101

Course Name: INTERNATIONAL BUSINESS ENVIRONMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1A              | Illustrate the drivers of International Business in the context of Theories of International Trade and Globalisation.                               |
| CO 2               | Identify the variables that influence International Business decisions in the context of International Business Environment.                        |
| CO 3               | Compare and Contrast the forms of International Trade and its implications on International Business.   |
| CO 4               | Relate the Role of International Bodies in promoting the Trade and Development of a country (s) in the context of Free Trade and Protection Regime. |
| CO 5               | Choose the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations.   |

Course Code: P418 MC 102

Course Name: ACCOUNTING FOR DECISION MAKING

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1A              | Illustrate the role of financial accountant in providing necessary accounting information for decision making .                                       |
| CO 2               | Construct financial statement as per the companies act 1956 and compare with - financial treatment.   |
| CO 3               | Show the accounting for depreciation and valuation of inventory as per accounting standards board of the institute the chartered accountants of India |
| CO 4               | Examine critically the financial statement by using financial statement analytical tools  |
| CO 5               | Illustrate the role of cost accounts in providing necessary information to the concerned for decision making.   |

Course Code: P418MC103

Course Name: MANAGEMENT CONCEPTS & ORGANISATIONAL BEHAVIOUR

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1A              | Illustrate the role of a manager with contemporary and historical management through in the context of business management. |
| CO 2               | Relate the effect of attitude of individuals with personality, perception and recovering process                            |
| CO 3               | Compare and contrast implication of theories of motivation in solving the issues and challenges in work settings.           |
| CO 4               | Create team in work settings so as to bring out the individual and collective excellence into play                          |
| CO 5               | . Examine the relationship between implication leadership theories and development of applicability of leadership stages.   |

Course Code: P418 AR 101

Course Name: BUSINESS STATISTICS AND ANALYSIS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1A              | Justify the applicability of an appropriate tool of measure of central tendency and dispersion in managerial decision making  |
| CO 2               | Select an appropriate tool for business research / application problem  |
| CO 3               | Use decision tree technique for business application problems.  |
| CO 4               | Apply linear equation and affirmative equation to determine cost and revenue funds.   |
| CO 5               | Use excel functions of descriptive statistics – co relation and regression for tabulation, presentation and analysis of data. |

Course Code: P415 AR 102

Course Name: ECONOMICS FOR MANAGERS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1A              | Integrate the basic concepts of economics with the tools of mathematics and statistics in order to analyze and make optimal business decisions. |
| CO 2               | Develop demand forecasting models to estimate the demand  |
| CO 3               | Construct a production functions of short and long term in the context of multi-product firms.  |
| CO 4               | Use the implications of cost theory and revenue concepts in determining Cost and revenue functions.   |
| CO 5               | Determine equilibrium pricing and output under perfect and imperfect competitive market structure.  |
| CO 6               | Illustrate the implications of theories of firm and profit on managerial decision making  |

**M.COM – Financial Analysis – 1<sup>st</sup> Semester**

Course Code: P516MC101

Course Name: COMPANY LEGISLATION & COMPLIANCE

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the stages involved on formation of Public Ltd. Company in compliance with the Companies Act.                              |
| CO 2               | Arrange for raising of capital in compliance with provisions of Companies Act.  |
| CO 3               | Show the procedure for acceptance of deposits by companies in compliance with provisions of Companies Act.                            |
| CO 4               | Illustrate the conduct of meeting of shareholders, directors and others in accordance with provisions of Companies Act.               |
| CO 5               | Plan for declaration of dividend, submission of audited books of accounts and appointment of auditors at annual general body meeting. |
| CO 6               | Illustrate the procedure for appointment of directors in accordance with articles of Association                                      |

Course Code: P516 MC 102

Course Name: ADVANCED FINANCIAL MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course outcome  |
|--------------------|---|
| CO 1               | Illustrate the role of a financial manager in the present state of financial markets and its regulations.               |
| CO 2               | Evaluate the role of optimum capital structure and dividend decision in maximizing the value of the firm.               |
| CO 3               | Evaluate the capital expenditure decision with risk and uncertainty by capital budgeting technique.                     |
| CO 4               | Examine the determinants of optimum working capital management decision by using estimated working capital requirement. |
| CO 5               | Relate the financial policy and strategic management with shareholders value creation.                                  |

Course Code: P5 21 MC103

Course Name: FINANCIAL MARKETS AND REGULATIONS

On completion of the course the student will be able to

| Course Outcome No. | Course outcome   |
|--------------------|--|
| CO 1               | Illustrate the role of financial system and functions of four pillars of Financial system in the promotion of economic development.  |
| CO 2               | Examine the options of short term financing mix and investment decisions by using money market instruments.  |
| CO 3               | Evaluate the implication of capital mix and investment decisions under the dynamics of new issues Market and Secondary Market mechanism.                                     |
| CO 4               | Justify the role of derivatives market with the other global Financial Markets for raising finance and as investing avenues for the corporates                               |
| CO 5               | Examine the implication and applicability of regulations of RBI and SEBI in protecting and promoting the interest of all stakeholders of financial markets and institutions. |
| CO 6               | Compare and contrast the role and implications of each financial services range from Leasing to Securitization of Debt.  |

Course Code: P516 AR 101

Course Name: ECONOMICS FOR MANAGERS

On completion of the course the student will be able to

| Course Outcome No. | Course outcome  |
|--------------------|---|
| CO 1               | Illustrate the role of basic factors/ principles of managerial economics in business decision making.       |
| CO 2               | Develop demand forecasting model by using Qualitative and Quantitative techniques.                          |
| CO 3               | Construct a production functions of short and long term in the context of multi-product firms.              |
| CO 4               | Use the implications of cost theory and revenue concepts in determining Cost and revenue functions.         |
| CO 5               | Determine equilibrium pricing and output under perfect and imperfect competitive market structure.          |
| CO 6               | Illustrate the implications of monetary policies and fiscal policies in correcting inflationary tendencies. |



Course Code: P516 AR 102

Course Name: RESEARCH METHODOLOGY

On completion of the course the student will be able to

| Course Outcome No. | Course outcome  |
|--------------------|---|
| CO 1               | Illustrate the Research process for a hypothetical topic of research.   |
| CO 2               | Develop review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question |
| CO 3               | Illustrate the process and usual content of Research design for a hypothetical topic of research.   |
| CO 4               | Compare and contrast the methods of collecting primary and secondary data for given study   |
| CO 5               | Select appropriate tool of analysis of data for testing of hypothesis.  |
| CO 6               | Design a research report for research article, Project report and Thesis.   |

#### **ALLIED OPTIONS FOR ALL M.COM PROGRAMS – 1<sup>ST</sup> Semester**

Course Code: P119 AO 114

Course Name: (elective paper) ENVIRONMENTAL MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the role of stakeholder's participation in environment   |
| CO 2               | management practices and its implications on sustainable Development in the wake of major environmental issues  |
| CO 3               | Relate the enactment of Environmental laws and its impact on Green Product and Green Marketing in the context of various international summit on environmental issues |
| CO 4               | Illustrate the process of Environment Impact Assessment practice in compliance with the ISO 14000.  |
| CO 5               | Examine the applicability of ethical theories and its implication of establishing of symbiotic relationship between people and environment                            |
| CO 6               | Justify the relevance of Solid waste management practices in alignment with 3 R's of waste management with current waste management issues in your locality.          |

Course Code: P121 AO 116

Course Name: (elective paper) POSITIVE PSYCHOLOGY

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Explain the fundamental ideas of Positive Psychology and its implications on Virtue and Character and Positive thinking   |
| CO 2               | Develop the Positive Emotions of Happiness, Hope, Optimism, Love, Motivation to attain the well-being   |
| CO 3               | Integrate the Happiness traits with Well-being through Happiness and Well Being Therapy.  |
| CO 4               | Create Mindfulness and Positive Thinking in the quest of Social / Emotional Wellbeing and mental health.  |
| CO 5               | Combine the effect and implications of Gratitude and Forgiveness, Gratitude and happiness, Forgiveness and happiness that give rise to Personal transformation and well-being |
| CO 6               | Perform activities that stem from Positive Psychology at work, health, education and everyday life  |

#### GRADED SUBJECTS (VALUED ADDED COURSES) FOR ALL M.COM PROGRAMS- 1<sup>st</sup> Semester

Course Code: P115 MCE 101

Course Name: MANAGERIAL COMMUNICATION – I

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the process of different formats of Managerial communication.  |
| CO 2               | Evaluate the scope of modes of oral communication in the context of large group communication.                          |
| CO 3               | Examine the scope of mode of written communication in the context of creative expression.                               |
| CO 4               | Develop an effective communication by using master listening skills, non-verbal communication and interpersonal skills. |
| CO 5               | Design a model of role plays, cases, lectures, individual and group exercises, films as business communication          |

Course Code: P115 QTLR 101

Course Name: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- I

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Choose the appropriate arithmetic in accordance with nature of problem            |
| CO 2               | Apply geometric techniques to solve the problems related go geometrical in nature |

### M.COM – Regular – 2<sup>nd</sup> Semester

Course Code: P115 MC 201

Course Name: COST MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the role of cost manager in developing cost ascertainment systems.  |
| CO 2               | Examine the applications and implications of marginal cost statement analysis in the context of product mix, pricing, make or buy decisions. |
| CO 3               | Evaluate the applicability of budgetary control in managerial decision making by using functional, fixed and flexible budgets                |
| CO 4               | Compare and contrast the implications of different pricing decisions.  |
| CO 5               | Justify the applicability of contemporary cost concepts in accordance with the merit of the case   |

Course Code: PI15 MC 202

Course Name: BUSINESS ETHICS AND CORPORATE GOVERNANCE

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the role of code of conduct and ethical behavior of a manager at personal, professional, business in corporate governance level. |
| CO 2               | Identify the ethical and unethical issues and practices in the marketing management of a firm   |
| CO 3               | Distinguish between the ethical and unethical issues and practices of Human Resource Management.  |
| CO 4               | Examine the implications of issues and unethical practices in the area of   |

|      |  |
|------|--|
|      | finance and accounts.  |
| CO 5 | Identify the principles, issues and techniques of Corporate Governance and determine Corporate Governance model in India and its obligations to the stakeholders |
| CO 6 | Justify the applicability and implications of sustainable practices of a firm under the companies Act.2013 in CSR  |

Course Code: PI15 MC 203

Course Name: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Distinguish between the nature of Domestic Human Resource Management and International Human Resource Management and its approaches.                               |
| CO 2               | Explain the role and functions of Human Resource Manager in the International context.   |
| CO 3               | Illustrate the HRM practices with respect to Expat training, Repatriation program and International compensation.  |
| CO 4               | Evaluate the benefits of Human resources information system in context of Virtual organization and Global Talent Search.   |
| CO 5               | Justify the need for frame work of international industrial relations in the context of emerging trends in Employee relations and Employee involvement and issues. |

Course Code: P116AR201

Course Name: QUANTITATIVE TECHNIQUES & OPERATIONS RESEARCH

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Develop optimum solution for business decisions by using linear programming models    |
| CO 2               | Develop optimum solution for business decisions by using Transport problems models.   |
| CO 3               | Generate optimum solution for business decisions by using Assignment problems models. |
| CO 4               | Design a solution for Business decision problems by using Monte - Carlo               |

|      |   |
|------|---|
|      | Technique of simulation   |
| CO 5 | Select an appropriate business application or analytical tool for solution in accordance with the basis of the type of probability distribution |
| CO 6 | Generate optimum solution for business decisions by using Decision Tree Technique.  |

Course Code: P115 AR 202

Course Name: MANAGERIAL ECONOMICS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Integrate the basic concepts of economics with the tools of mathematics and statistics in order to analyze and make optimal business decisions. |
| CO 2               | Illustrate the role of basic factors/ principles of managerial economics in business decision making.   |
| CO 3               | Develop demand forecasting technique.   |
| CO 4               | Construct production functions of short term and long term in the context of multi-product firms.   |
| CO 5               | Use the implications of cost theory and revenue concepts in determining Cost and Revenue functions.   |
| CO 6               | Explain the Government Regulations to support Business and to protect consumers, workers and the environment.                                   |

### **M.COM – International Business – 2<sup>nd</sup>Semester**

Course Code: P415 MC 201

Course Name: FINANCE FOR MANAGERS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1A              | Illustrate the role of finance management in the state of affairs.                       |
| CO 2               | Evaluate capital expenditure decisions by using criteria of capital budgeting techniques |
| CO 3               | Compute an overall cost of capital of capital mix of a hypothetical firm.                |
| CO 4               | Design optimal capital structure by using implication of capital structure.              |

|      |   |
|------|---|
| CO 5 | Plan for optimum dividend policy for a hypothetical firm by using the implications dividend theories.   |
| CO 6 | Analyse the role of each component of working capital maintaining optimized working capital by estimating working capital requirements of the firm. |

Course Code: P415 MC 202

Course Name: IMPEX PROCEDURES & DOCUMENTATION

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the steps involved in export procedure and its documentation.   |
| CO 2               | Compare and contrast the procedure to be observed for the shipment of export cargo by sea, by air and by post and its documentation.                               |
| CO 3               | Examine the applicability and implication of changes in marine insurance policy & export credit insurance policy in accordance with demand of clients.             |
| CO 4               | Evaluate the implication of pre-shipment inspection procedures and documentation for the same within the framework of export (Quality Control and Inspection) Act. |

Course Code: P415 MC 203

Course Name: INTERNATIONAL FINANCIAL INSTITUTIONS & MARKETS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the role of International Financial Institutions in the context of financing, banking and international payment and settlements.  |
| CO 2               | Relate the dynamics of foreign exchange market and its effect on flow of goods and services and funds across the countries of the world.   |
| CO 3               | Compare and contrast the risk and return of each international money market instruments and brand market instruments from the perspectives of borrower and investor.   |
| CO 4               | Examine the implication of issue of each instrument of international equity market from the standpoint view of issuer and investors and hedge its risk by using a set of derivatives of international financial market |
| CO 5               | Evaluate the role of securitization process in converting illiquid assets into liquid  |

|  |   |
|--|---|
|  | assets and its impact on derivative market. |
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Course Code: P415 AR 201

Course Name: OPERATIONS RESEARCH FOR BUSINESS DECISIONS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the nature and scope of OR models and its applications for Business problems for decision making. |
| CO 2               | Design optimum solution for business decisions by using linear programming models.                           |
| CO 3               | Design optimum solution for business decisions by using Transport problems and Assignment problems models    |
| CO 4               | Solution for Business decision problems by using Queuing models and simulations.                             |
| CO 5               | Design optimum solution for business decisions by using Gaming theory  |
| CO 6               | Develop a project network diagram and analysis by Pert or CPM method for project management                  |

Course Code: P415 AR 202

Course Name: BUSINESS RESEARCH METHODOLOGY

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Explain the Research process for a hypothetical topic of research.  |
| CO 2               | Design review of literature under conceptual framework/ theoretical framework/ chronological order so as to identify the research gap and question. |
| CO 3               | Explain the process and usual content of Research design for a hypothetical topic of research.  |
| CO 4               | Differentiate from one to other methods of collecting primary and secondary data for given study  |
| CO 5               | Choose appropriate tool of analysis of data for testing of hypothesis   |
| CO 6               | Develop a research report for research article, Project report and Thesis.  |

**M.COM – Financial Analysis – 2nd<sup>st</sup> Semester**

Course Code: P516 MC 201

Course Name: FINANCIAL REPORTING AND ANALYSIS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Explain the contents of Annual Report and Financial statements that comply with IND AS Report Framework. |
| CO 2               | Apply Accounting Concepts, Conventions and Standards relating to IND AS 2, 8, 10, 16, and 18.            |
| CO 3               | Justify the treatment of the items as per IND AS 12, 17, 21, 23, 24,33,34,36, 37,38 and 40.              |
| CO 4               | Evaluate the implications and applicability of list of IND AS and IFRS in India.                         |
| CO 5               | Interpret Financial Statement Analysis by using Ratio, Cash flow and Prospective Analysis.               |

Course Code: P516 MC 202

Course Name: FOREX AND DERIVATIVES

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Relate the link between Foreign exchange market, Equilibrium and disequilibrium of balance of payment and International monetary system for determination of exchange rate                            |
| CO 2               | Illustrate the nature and benefits of functioning of a Forex market markets from the stand point view of speculators, Arbitrageurs Hedgers and investors.   |
| CO 3               | Use Futures and options of equity and currency market instruments for minimizing risk and maximizing the return of the stock and currency from the perspective of Hedgers, Speculators and Investors. |
| CO 4               | Use Interest rate derivative instruments for minimizing risk and maximizing the return of the instruments of credit from the perspective of Hedgers, Speculators and Investors.                       |
| CO 5               | Use credit derivative instruments for minimizing risk and maximizing the return of the instrument of credit from the perspective of Hedgers, Speculators and  |



|      |   |
|------|---|
|      | Investors.  |
| CO 6 | Relate the trading mechanism of currency futures with the clearing, Settlement in Currency Futures. |

Course Code: P515 MC203

Course Name: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the steps involved in investment management process from the perspectives of financial advisor of client.                                |
| CO 2               | Calculate the Risk and return of each avenue of investment (financial Assets) for construction of portfolios.                                       |
| CO 3               | Conduct Fundamental Analysis, Technical analysis and Efficient Market Hypothesis analysis to decide whether to buy or sell or hold financial asset. |
| CO 4               | Examine the profile of each avenues of investment of capital and Money market instruments   |
| CO 5               | Use derivatives for speculation and hedging the risks of stock in futures and options market  |
| CO 6               | Construct optimum portfolio by using Markowitz's efficient portfolios and Sharpe single index Model   |

Course Code: P517 MC 204

Course Name: GOODS AND SERVICES TAX

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Explain the structure and functions of Dual Model under GST Act.   |
| CO 2               | Examine the complimentary role and implication of SGST Act of Karnataka State under the Dual Model of IGST Act |
| CO 3               | Illustrate the procedure and levy under GST for a Casual Non Resident taxable provision                        |
| CO 4               | Compute Tax Liability of an Assesse under GST and file returns for the same                                    |
| CO 5               | Relate the implication of integration of GST system with GSP Eco System  |

Course Code: P515 AR 201

Course Name: BUSINESS INFORMATION SYSTEM

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the role of Management information system in providing information for Managerial/ Business decision making.          |
| CO 2               | Develop information system Audit for Business information system of hypothetical organization.                                   |
| CO 3               | Design an Internet Electronic Data Exchange to take an advantage of advancement of Communication Technology.                     |
| CO 4               | Compare and contrast the Transaction Process system of any two E – Commerce and M – Commerce entities of the contemporary world. |
| CO 5               | Identify the security issues of Web publishing, learning HTML in the context of existing infrastructure of SOHO, BPO AND KPO.    |
| CO 6               | Illustrate the phases of developing Business continuity Planning and Disaster recovery planning                                  |

Course Code: P516 AR 202

Course Name: INTERNATIONAL BUSINESS ENVIRONMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the drivers of International Business in the context of Theories of International Trade and Globalization.                               |
| CO 2               | Identify the variables that influence International Business decisions in the context of International Business Environment.                        |
| CO 3               | Compare and Contrast the forms of International Trade and its implications on International Business.   |
| CO 4               | Relate the Role of International Bodies in promoting the Trade and Development of a country (s) in the context of Free Trade and Protection Regime. |
| CO 5               | Choose the methods of International Payment under FEMA Double Tax Agreement and FDI Laws and Regulations  |

**ALLIED OPTIONS FOR ALL M.COM PROGRAMS – 2<sup>nd</sup> Semester****GRADED SUBJECTS (VALUED ADDED COURSES) FOR ALL M.COM PROGRAMS-2<sup>nd</sup> Semester**

Course Code: P115 QTLR 201

Course Name: QUANTITATIVE TECHNIQUES AND LOGICAL REASONING- II

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Select appropriate charts and graphs to represent the tabulated data. |
| CO 2               | Solve problems of logical reasoning in nature                         |
| CO 3               | Solve problems of Verbal reasoning in nature                          |

**2<sup>nd</sup> Year****M.COM – Regular – 3<sup>rd</sup> Semester**

Course Code: P115 MC 301

Course Name: PROJECT APPRAISAL &amp; FINANCE

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Investigate into each project idea in the context of feasibility of study                                       |
| CO 2               | Justify the viability of the project by using Situation Analysis, Demand Forecasting and Financial Projections. |
| CO 3               | Examine the criteria of selection of a project by using the qualitative and quantitative criteria.              |
| CO 4               | Evaluate the financing options in terms of targeted overall cost of capital.                                    |
| CO 5               | Illustrate the project planning and control by using PERT and CPM   |

Course Code: P115 MC 302

Course Name: COMPANY LEGISLATION &amp; COMPLIANCE

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the stages involved in promotion of public limited company  |
| CO 2               | Examine the process of raising capital by way of public offer and private placement                          |
| CO 3               | Justify the acceptance of deposits by companies as one of the components of capital mix                      |
| CO 4               | Illustrate the conduct of each type of general meeting in compliance with provisions of Indian Companies Act |

|      |   |
|------|---|
| CO 5 | Identify the usual business transacted in the annual general body meeting                 |
| CO 6 | Justify the appointment of Directors that comply with provisions of Indian Companies Act. |

Course Code: P1 21 AR 301

Course Name: BANK MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the structure of Indian Banking system and role of its regulatory bodies  |
| CO 2               | Relate the primary functions of bank with Risk, Treasury management and International clearing.  |
| CO 3               | Evaluate the mode of computation of NPA in the context of revised guidelines of RBI and its implications on the overall financial performance of bank.                             |
| CO 4               | Justify the effect of service quality offered by banks in the wake of adoption of new banking technology ranging from banking distribution channel to information system security. |
| CO 5               | Examine the financial performance of bank by using ratio analysis with live financials.  |

### M.COM – Regular – 4<sup>th</sup> Semester

Course Code: P115 AR 401

Course Name: BUSINESS POLICY AND STRATEGIC MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the steps involved in Strategic Management Process from the perspective of Top Management and Board of Directors.   |
| CO 2               | Examine the relationship between Long term behavior of variables of external environment and strategic analysis of stakeholders' expectations and Strategy formulations. |
| CO 3               | Evaluate the implications of five generic strategies from the performance of Business firm that have adopted.  |

|      |  |
|------|--|
| CO 4 | Describe a plan for allocation of necessary resources and choice of Organization structure to carry out implementation of Strategy   |
| CO 5 | Evaluate the implication and applicability of functional strategy in the context of corporate strategy   |
| CO 6 | Evaluate the Strategic performance and its applicability of Corporate Restructuring, Business Cost Reengineering, Benchmarking, TQM, and Six Sigma in achieving desired strategic performance. |

### **SPECIALISED SUBJECTS FOR M.COM-(Regular)- 3<sup>rd</sup> Semester and 4<sup>th</sup> Semester**

#### **Finance and Taxation:**

Course Code: P115 FT 301

Course Name: CORPORATE TAX PLANNING & LAW

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Compute the taxable income of companies and corporate tax liability in compliance with Income tax act of 1961 as a part of corporate tax planning and management.                   |
| CO 2               | Examine the implications of Tax concessions and incentives in setting up of new Business unit in the context of SEZ and R & D expenditure decisions.                                |
| CO 3               | Evaluate the tax exemptions and restraints available for inbound and outbound investments of Non Residents under tax treaties with Mauritius, Singapore Netherland and Cyprus /FEMA |
| CO 4               | Devise a tax planning as a tool of managerial decision to take advantage of tax deductibles under Income tax act of 1961  |
| CO 5               | Illustrate the mechanism of carry forward losses in respect of Amalgamation, de- merger and conversion of firm into company   |

Course Code: P115 FT 302

Course Name: STRATEGIC FINANCIAL MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Explain the role and functions of financial manager in the context of formulation of strategic policy in finance. |
| CO 2               | Relate the implications of strategic investment policy with financing, dividend and stock refunding decisions.    |
| CO 3               | Compare and contrast the implications of approaches of shareholders value creation with one and another           |
| CO 4               | Integrate the new metrics with traditional measures of valuation metrics for better valuation approach            |
| CO 5               | Justify the applicability of each types of Mergers and Acquisitions / take overs and its implications.            |

Course Code: P115 FT 303

Course Name: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the steps involved in investment management process from the perspectives of financial advisor of client.                                |
| CO 2               | Calculate the Risk and return of each avenue of investment financial Assets) for construction of portfolios.  |
| CO 3               | Conduct Fundamental Analysis, Technical analysis and Efficient Market Hypothesis analysis to decide whether to buy or sell or hold financial asset. |
| CO 4               | Examine the profile of each avenues of investment of capital and Money market instruments   |
| CO 5               | Use derivatives for speculation and hedging the risks of stock in futures and options market  |
| CO 6               | Construct optimum portfolio by using Markowitz's efficient portfolios and Sharpe single index Model   |

Course Code: P117 FT401

Course Name: GOODS AND SERVICES TAX

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome |
|--------------------|----------------|
|--------------------|----------------|

|      |  |
|------|--|
| CO 1 | Explain the structure and functions of Dual Model under GST Act.   |
| CO 2 | Examine the complimentary role and implication of SGST Act of Karnataka State under the Dual Model of IGST Act |
| CO 3 | Illustrate the procedure and levy under GST for a Casual Non Resident taxable provision.                       |
| CO 4 | Compute Tax Liability of an Assesse under GST and file returns for the same.                                   |
| CO 5 | Relate the implication of integration of GST system with GSP Eco System.                                       |

Course Code: P115 FT 402

Course Name: INTERNATIONAL FINANCIAL MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the role of a financial manager in an international business firm in the context of dynamic international financial Environment and BOP equilibrium and dis-equilibrium |
| CO 2               | Evaluate the role of foreign exchange market in international financial decision.  |
| CO 3               | Use the tactics and strategies for minimizing the risk of foreign exchange exposure  |
| CO 4               | Evaluate capital budgeting decisions of international business firm in taking into account of international tax, overall cost of capital and capital budgeting.                    |
| CO 5               | Examine the implications of international working capital management decisions of international business firm  |
| CO 6               | Choose a financing mix for an international project in the context of prevalent international financial Environment.   |

Course Code: P115 FT 403

Course Name: SYSTEMS, APPLICATIONS, PRODUCTS – FINANCIAL ACCOUNTING & CONTROLLING (FICO)

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Describe the role of R/3 in FICO of Business firm.   |
| CO 2               | Examine the implication and Integration of Financial Accounting with each components of Material Management of Business Firm |



|      |  |
|------|--|
| CO 3 | Analyze the implication and integration of accounting with sales and distribution. |
| CO 4 | Devise a plan for Controlling in alignment with Cost center reports.               |
| CO 5 | Conduct the procedure for creating settlement of real time Internal orders.        |
| CO 6 | Devise a cost estimate with and without Quantity Structure                         |

**Marketing and Analytics:**

Course Code: P115 MA 301

Course Name: ADVERTISING AND SALES PROMOTION

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Explain the role of advertising in a developing economy  |
| CO 2               | Design a copy of advertisement and media plan  |
| CO 3               | Examine the applicability and execution of advertisements in a chosen medium of advertising.       |
| CO 4               | Illustrate the role of sales promotion in the use of Integrated Marketing Communication.           |
| CO 5               | Evaluate the recent trends in advertising and its applicability under the existing legal framework |

Course Code: P115 MA 302

Course Name: INTERNATIONAL MARKETING

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the steps involved in international marketing management process in the context of each international marketing entry strategies    |
| CO 2               | Identify the factors that influence international consumer buying behavior   |
| CO 3               | Develop a product mix and pricing strategy for an international business firm  |
| CO 4               | Design a channel of distribution for an International business firm in the context of multi channeling, international retailing and E-tailing. |
| CO 5               | Devise a plan for promotion mix strategies of international business firm  |

|      |   |
|------|---|
| CO 6 | Compare and contrast the role of global logistics and supply chain management and its applicability in international marketing. |
|------|---|

Course Code: P115 MA 303

Course Name: BUSINESS MARKETING

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Differentiate the role and implications of consumer marketing from business marketing.  |
| CO 2               | Identify the factors influencing organizational buying behavior   |
| CO 3               | Illustrate the process of marketing intelligence system and its importance and applicability in business marketing.           |
| CO 4               | Design a product mix and pricing strategies for industrial/ business marketing in the wake of recent development in Ecommerce |
| CO 5               | Design a channel of distribution for the distribution of an industrial product and services                                   |
| CO 6               | Plan for promotional mix for the distribution of the industrial product and services.   |

Course Code: P1 21 MA 401

Course Name: DIGITAL MARKETING

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Examine the core elements of digital in promoting business effectively online and develop a targeted online marketing strategy that engages potential customers throughout the digital landscape. |
| CO 2               | Use email marketing campaigns to reach out optimal audience and analyze customer interactions and data for digital marketing in the context of Website Automation                                 |
| CO 3               | Relate Google Analytics with performance of the website to develop Ad for social media  |
| CO 4               | Evaluate the applicability and implication of Social media analytics in the context of web design and the approach of conversion rate optimization  |

|      |   |
|------|---|
| CO 5 | Design a Project as to how to promote the products and services on social media platforms like Facebook and twitter |
|------|---|

Course Code: P115 MA 402

Course Name: STRATEGIC BRAND MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the steps involved in strategic Brand Management process in the capacity of Brand Manager. |
| CO 2               | Justify the development, application and implication of customer based Brand equity model.            |
| CO 3               | Evaluate the contribution of each brand element towards building brand equity.                        |
| CO 4               | Compare and contrast the applicability of each branding strategy in the context of Indian marketing   |
| CO 5               | Identify the factors that determine the brand imitation decision in the global context.               |
| CO 6               | Evaluate the steps involved in each method of brand valuation in finance and Accounting.              |

Course Code: P121 MA 403

Course Name: MARKETING ANALYTICS (SAS / SPSS)

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the benefits of marketing solution offered by SAS marketing Automation programme.in the context of Retailing                |
| CO 2               | Examine the design of information maps for SAS marketing Automation program in the context Retailing                                   |
| CO 3               | Create and generate Metadata for marketing optimization problems by using user interface in the context Retail Supply chain management |
| CO 4               | Design an optimization scenario model by using SAS maps in the context Retail Analytics  |
| CO 5               | Illustrate the role and benefits of SAS real – time decision manager in the diverse situations of marketing Analytics                  |

**M.COM – International Business – 3<sup>rd</sup> Semester**

Course Code: P418 MC 301

Course Name: INTERNATIONAL FINANCIAL MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the role and functions of a financial manager in an international business firm in the context of international financial system          |
| CO 2               | Relate the effect of international flows with equilibrium and dis- equilibrium adjustment of BOP and trade deficits.                                 |
| CO 3               | Evaluate the functions and implications of foreign exchange market in international financial decisions.   |
| CO 4               | Justify the implications of international tax, overall cost of capital and capital budgeting on investment decisions of international business firm. |
| CO 5               | Analyze the factors that influence the each components of working capital management of international business firm and its risks                    |
| CO 6               | Choose a financing mix for an international project in the context prevalent international financial system.   |

Course Code: P411 MC 302

Course Name: ADVANCED COMPUTER APPLICATIONS IN BUSINESS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the fundamental roles and benefits of Data Processing Applications in Business in the context of Data process management.               |
| CO 2               | Develop a broad framework for conducting information system audit of a hypothetical business firm  |
| CO 3               | Justify the applicability and implications of web publishing under SOHO and BPO infrastructure   |
| CO 4               | Justify the applicability and implications of computer applications in business and its impact on Information technology that support data process |

|      |  |
|------|--|
|      | management in all areas of business.   |
| CO 5 | Design a management information systems and expert systems for a hypothetical business organization. |

Course Code: P1 21 AR 301

Course Name: BANK MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the structure of Indian Banking system and role of its regulatory bodies   |
| CO 2               | Relate the primary functions of bank with Risk, Treasury management and International clearing.   |
| CO 3               | Evaluate the mode of computation of NPA in the context of revised guidelines of RBI and its implications on the overall financial performance of bank.                            |
| CO 4               | Justify the effect of service quality offered by banks in the wake of adoption of new banking technology ranging from banking distribution channel to information system security |
| CO 5               | Examine the financial performance of bank by using ratio analysis with live financials.   |

### M.COM – International Business – 4<sup>th</sup> Semester

Course Code: P115 AR 401

Course Name: BUSINESS POLICY & STRATEGIC MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the steps involved in Strategic Management Process from the perspective of Top Management and Board of Directors.  |
| CO 2               | Examine the relationship between Long term behaviour of variables of external environment and strategic analysis of stakeholders' expectations and Strategy formulations. |
| CO 3               | Evaluate the implications of five generic strategies from the performance of  |

|      |  |
|------|--|
|      | Business firm that have adopted.   |
| CO 4 | Describe a plan for allocation of necessary resources and choice of Organisation structure to carry out implementation of Strategy.  |
| CO 5 | Evaluate the implication and applicability of functional strategy in the context of corporate strategy   |
| CO 6 | Evaluate the Strategic performance and its applicability of Corporate Restructuring, Business Cost Reengineering, Benchmarking, TQM, and Six Sigma in achieving desired strategic performance. |

### **SPECIALISED SUBJECTS FOR M.COM-(International Business)- 3<sup>rd</sup> Semester and 4<sup>th</sup> Semester**

Course Code: P418 IB 301

Course Name: FOREIGN EXCHANGE MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the fundamental roles of Foreign exchange market and determination of foreign exchange rate as implications of Fisher effect             |
| CO 2               | Compare and contrast the settlement of transactions in spot and futures and options market.   |
| CO 3               | Justify the use of currency and interest futures and options transactions for the purpose of speculations and hedging in Forex market.              |
| CO 4               | Devise strategies of hedging and speculation against the each type forex exposure risks by using money market instruments and currency derivatives. |
| CO 5               | Develop the strategies of hedging against the each type interest rate exposure risks by using interest rate derivatives.                            |

Course Code: P418 IB 302

Course Name: INTERNATIONAL MARKETING

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Illustrate the steps involved in International marketing management process in the context of E.P.R.G framework. |

|      |  |
|------|--|
| CO 2 | Examine the factors that influence the buying behavior of consumer in the International marketing context.           |
| CO 3 | Compare and contrast the International Product and Pricing Strategies adopted by selected MNCs                       |
| CO 4 | Develop an International promotion mix and distribution channel of a hypothetical / real MNCs                        |
| CO 5 | Examine the applicability and implications of the use of recent trends in International marketing on global markets. |

Course Code: P418 IB 303

Course Name: PROJECT MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Apply the principles of strategic management process and integrative approach in organizing the project its structure.  |
| CO 2               | Design network by using MS PROJECT for planning and controlling of project by Integrating the WBS and PBS with responsibility matrices of a hypothetical project. |
| CO 3               | Examine the applicability of critical chain scheduling and cost control for Resource Scheduling and Allocation for project.                                       |
| CO 4               | Relate the risk management process with Quality Planning with Quality Control for Quality Assurance of a project.   |
| CO 5               | Illustrate range of activities from the managing project teams to the procedure of Project Closure/ Termination   |
| CO 6               | Use contemporary information technology system and software for the management of data of projects for Agile project management.                                  |

Course Code: P415IB401

Course Name: INTERNATIONAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Distinguish between the concept of international Logistics and international supply chain Management in value addition to a product and services |
| CO 2               | Compare and contrast the elements of international Logistics and international   |

|      |   |
|------|---|
|      | supply chain Management in value addition to a product and services   |
| CO 3 | Examine the trends and advantages of Liner and tramp operations of sea transport industry in the context of supply chain management.                  |
| CO 4 | Determine the modality of shipping of goods by sea transport and Air transport under UN convention on code of conduct for linear shipping conferences |

Course Code: P415 IB 402

Course Name: SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Illustrate the steps involved in investment management process from the perspectives of financial advisor of client.                                |
| CO 2               | Calculate the Risk and return of each avenue of investment (financial Assets) for construction of portfolios.                                       |
| CO 3               | Conduct Fundamental Analysis, Technical analysis and Efficient Market Hypothesis analysis to decide whether to buy or sell or hold financial asset. |
| CO 4               | Examine the profile of each avenues of investment of capital and Money market instruments   |
| CO 5               | Use derivatives for speculation and hedging the risks of stock in futures and options market  |
| CO 6               | Construct optimum portfolio by using Markowitz's efficient portfolios and Sharpe single index Model   |

Course Code: P415 IB 403

Course Name: SAP (CRM)

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Describe the role of SAP CRM marketing solution in meeting needs of customers across different segments in the Industry. |
| CO 2               | Examine the processing of data in ERP and SAP right from Login to Logout process Firm.                                   |
| CO 3               | Justify the organizational management of Master data and its functions in SAP CRM  |



|      |  |
|------|--|
| CO 4 | Show the range of activities performed in the context of CRM sale and service.                 |
| CO 5 | Design the range of activities performed in the context of market channelization and scenarios |
| CO 6 | Conduct the CRM analytics by using SAP CRM marketing solution                                  |

### M.COM – Financial Analysis – 3<sup>rd</sup> Semester

Course Code: P515 MC 301

Course Name: CORPORATE TAX PLANNING & LAW

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Examine the implications of Tax concessions and incentives in setting up of new Business unit in the context of SEZ and R & D expenditure decisions.                                |
| CO 2               | Evaluate the tax exemptions and restraints available for inbound and outbound investments of Non Residents under tax treaties with Mauritius, Singapore Netherland and Cyprus /FEMA |
| CO 3               | Devise a tax planning as a tool of managerial decision to take advantage of tax deductibles under Income tax act of 1961  |
| CO 4               | . Illustrate the mechanism of carry forward losses in respect of Amalgamation, de- merger and conversion of firm into company   |

Course Code: P515 MC 302

Course Name: STRATEGIC COST AND MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Explain the contribution of each method and technique of costing in the ascertainment of cost and control of cost.                  |
| CO 2               | Examine the applicability and implications of Marginal costing and CVP in the context of Product mix, Pricing and volume decisions. |
| CO 3               | Compare and contrast the implications of functional and flexible budgets in the context of budgetary control.                       |
| CO 4               | Justify the adoption of a pricing option range from differential price to export pricing.   |

|      |   |
|------|---|
| CO 5 | Illustrate the applicability and implications of contemporary concept of costing range from Activity based costing to Balance Score Card. |
|------|---|

Course Code: P516 MC 303

Course Name: BUSINESS ETHICS AND CORPORATE GOVERNANCE

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Identify the contributions of philosophical system, Religion, principle of rights and codes of ethics role in developing an Ethical Decision making Model at personal, Professional, Business and corporate governance level. |
| CO 2               | Examine the implications of Ethical and unethical practices in the context of issues of marketing management.   |
| CO 3               | Examine the implications of Ethical and unethical practices in the context of issues of Human Resources Management.   |
| CO 4               | Examine the implications of Ethical and unethical practices in the context of issues of Finance and Accounts.   |
| CO 5               | Justify the contributions of principles of corporate governance and obligations of the stakeholders towards building governance model for Indian corporates.  |
| CO 6               | Evaluate the implications of sustainable development practices and standards on CSR in the practices of CSR in India firms  |

Course Code: P517 MC 304

Course Name: BUSINESS VALUATION

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Relate the approaches of business valuation with the principles of business valuation.                      |
| CO 2               | Compare and contrast the implications between Asset – based approach and Earnings/Dividend based valuation. |
| CO 3               | Differentiate the implications of Free flow valuation from Adjusted book value approach                     |
| CO 4               | Justify the usage of market multiple method and multiple valuation method for shareholders value analysis.  |

|      |  |
|------|--|
| CO 5 | Examine the applicability and implications of live case studies of valuation models on Merger and Acquisition. |
|------|--|

Course Code: P517 MC 305

Course Name: MERGERS AND ACQUISITIONS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Justify synergy and value creation in mergers and acquisition.   |
| CO 2               | Compare and contrast the implications of each type and form of mergers and acquisition.                                  |
| CO 3               | Evaluate the strategic process involved in mergers and acquisition within the legal framework of merger and acquisition. |
| CO 4               | Examine the applicability and implications of LBOs, MBOs, MLPs and ESOPs   |
| CO 5               | Choose appropriate valuation method that commensurate takeover bid.  |
| CO 6               | Devise a plan for Post-Merger Integration model in accordance with the five governing rules of integration process       |

Course Code: P117 FA 301

Course Name: PROJECT APPRAISAL & FINANCE

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Investigate into each project idea in the context of feasibility of study.                                      |
| CO 2               | Justify the viability of the project by using Situation Analysis, Demand Forecasting and Financial Projections. |
| CO 3               | Examine the criteria of selection of a project by using the qualitative and quantitative criteria.              |
| CO 4               | Evaluate the financing options in terms of targeted overall cost of capital.                                    |
| CO 5               | Illustrate the project planning and control by using PERT and CPM   |

Course Code: P521 SB 302

Course Name: FINANCIAL MODELING

On completion of the course the student will be able to

| Course | Course Outcome |
|--------|----------------|
|--------|----------------|

|             |   |
|-------------|---|
| Outcome No. |   |
| CO 1        | Explain the meaning and purpose for which Financial Modeling is built and the use of basic and advanced features of excel in the context of financial modeling applications |
| CO 2        | Apply Advanced Excel functions to present behavior of sensitivities to the projected financial metrics of a firm  |
| CO 3        | Develop a Financial Modeling for forecasting of Financial Statements with Analysis and interpretation of Financial statements by using excel                                |
| CO 4        | Construct a Financial Modeling for Project and franchise after identifying the Revenue Drivers and Cost Drivers of those Business models                                    |
| CO 5        | Develop a Financial Modeling for equity valuation by using Discounted cash Flow (DCF) Model.  |
| CO 6        | Apply advanced Financial Modeling technique forecasting of three financial Statements with linking necessary schedules.   |

#### **M.COM – Financial Analysis – 4<sup>th</sup> Semester**

Course Code: P515 SB 401

Course Name: SYSTEMS, APPLICATIONS, PRODUCTS – FINANCIAL ACCOUNTING & CONTROLLING (FICO)

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome  |
|--------------------|---|
| CO 1               | Describe the role of R/3 in FICO of Business firm.  |
| CO 2               | Examine the implication and Integration of Financial Accounting with each components of Material Management of Business Firm. |
| CO 3               | Analyze the implication and integration of accounting with sales and distribution.  |
| CO 4               | Devise a plan for Controlling in alignment with Cost center reports.  |
| CO 5               | Conduct the procedure for creating settlement of real time Internal orders.   |
| CO 6               | Devise a cost estimate with and without Quantity Structure  |

#### **GRADED SUBJECTS (VALUED ADDED COURSES) FOR ALL M.COM Regular & International Business -3<sup>rd</sup> Semester**

Course Code: P118 ST 301

Course Name: STATISTICAL TOOLS FOR DATA ANALYSIS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Use Minitab for editing the data , sampling size selection and sampling error                              |
| CO 2               | Analyse the given data by using descriptive statistics tools   |
| CO 3               | Use appropriate Parametric tool for testing the given hypothesis   |
| CO 4               | Select appropriate Non Parametric tool for testing the given hypothesis                                    |
| CO 5               | Interpret the R & R Square value while using simple linear regression analysis                             |
| CO 6               | Develop appropriate graphs and charts for the presentation of data on the basis of given data/distribution |

Course Code: P115 MCE 301

Course Name: MANAGERIAL COMMUNICATION - II

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Explain the role of cross cultural communication in business in an intercultural business set up.  |
| CO 2               | Justify the use of appropriate oral communication in the context of a small group communication.   |
| CO 3               | Compare and contrast different modes of a business correspondence in writing.                      |
| CO 4               | Explain the role of business etiquette and protocol as effective form of managerial communication. |

**GRADED SUBJECTS (VALUED ADDED COURSES) FOR ALL M.COM -Financial Analysis -3<sup>rd</sup> Semester**

Course Code: P521 ECO 301

Course Name: ECONOMETRICS

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Derive an ordinary least squares (OLS) estimator for a simple regression model |

|      |   |
|------|---|
|      | proving that it is unbiased, BLUE, and consistent   |
| CO 2 | Estimate an ordinary least squares (OLS) for a Multi – variant regression model proving that it is unbiased, BLUE, and consistent                               |
| CO 3 | Examine the implications of Heteroscedasticity and Tests for Homoscedasticity and its Consequences for OLS  |
| CO 4 | Justify the implications of Autocorrelation and Multicollinearity and its Consequences for OLS  |
| CO 5 | Use panel Data Method for Pooled OLS in the context of Panel data Problems with panel data and analyze the role of random effects and fixed effects estimators. |

Course Code: P115 MCE 301

Course Name: MANAGERIAL COMMUNICATION - II

On completion of the course the student will be able to

| Course Outcome No. | Course Outcome   |
|--------------------|--|
| CO 1               | Explain the role of cross cultural communication in business in an intercultural business set up.  |
| CO 2               | Justify the use of appropriate oral communication in the context of a small group communication.   |
| CO 3               | Compare and contrast different modes of a business correspondence in writing.                      |
| CO 4               | Explain the role of business etiquette and protocol as effective form of managerial communication. |