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**S. NIJALINGAPPA COLLEGE**  
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## Department of P. G. Studies in Commerce

### Course Outcome

2022 -23

#### **Title of the Paper: M.Com 1.1 - Global Business Environment**

##### **Course Outcome**

- CO1:** The students will be able to learn nature, scope and structure of global Business environment
- CO2:** To expose students to global business & economic environment
- CO3:** Analyse the influence of various environmental factors on global business Operations
- CO4:** To enable students to understand multi-national corporations
- CO5:** Show familiarity social responsibilities and ethics

#### **Title of the Paper: M.Com 1.2 - Monetary System**

##### **Course Outcome**

- CO1:** To familiarize the students with the invention of money,
- CO2:** To familiarize the student's monetary standards and theories of money
- CO3:** The contents will expose students to the depth of the domestic and International monetary system and practices in general
- CO4:** To enable knowing international monetary and financial systems
- CO5:** To familiarity with BOP and BOT

#### **Title of the Paper: M.Com 1.3 - Principles of Business Decision**

##### **Course Outcome**

- CO1:** To familiarise students with key macro economic variables and their behaviour, and enable them to critically evaluate different economies
- CO2:** The students will be able to learn macro economics, fiscal policy

**CO3:** Familiarize students with various production function and economic Value analysis

**CO4:** To enable students to integrate pricing analysis into business decisions

**CO5:** The students will be able to learn demand analysis

**Title of the Paper: M.Com 1.4 - Technology in Business**

**Course Outcome**

**CO1:** To bring into the light student with E-commerce business models

**CO2:** The students will be able to understand, Security Threats & Protections as well as application of Technology in every corner of the business in the world

**CO3:** Expose students to various laws relating to information technology

**CO4:** To familiarize students to IT ACT of 2000

**CO5:** The students will be able to learn electronic data interchange

**Title of the Paper: M.Com 1.5 - Advanced Financial Management & Practices**

**Course Outcome**

**CO1:** To impart the knowledge in finance and familiarize with various capital Structure theories

**CO2:** To understand the advanced tools and techniques used in evaluating projects for financial decisions. The theories on financial management concepts will help the students to attain a greater anatomy on effective financial decision making in business

**CO3:** To facilitate the students to do risk analysis in capital budgeting

**CO4:** To enable students learn corporate restructuring

**CO5:** To familiarize students about various dividend policy and to attain a greater anatomy on effective working capital decision in business

**Title of the Paper: M.Com 1.6 - Knowledge Management & Innovation**

**Course Outcome**

**CO1:** The students will be able to understand the core concepts of knowledge management and application of knowledge management in various multi-disciplinary areas

**CO2:** Demonstrate learning theories, learning organization and future of knowledge management

**CO3:** To enable the students to learn the analysis of social networking

**CO4:** To expose students about the knowledge management architecture implementation strategies

**CO5:** The students will be able to understand about the mystique of learning organization

**Title of the Paper: M.Com 1.7- Business Models For Start ups**

**Course Outcome**

**CO1:** To expose students about the startups and their stories

**CO2:** To depiction students to various government initiatives towards startup development

**CO3:** To enable the students about preparing the business plan for startups

**CO4:** The students will understand the current business models and ways to Establish startups in India

**CO5:** Demonstrate business models and risks in various business models.

**Title of the Paper: M.Com 2.1- Contemporary Indian Banking**

**Course Outcome**

**CO1:** To expose the students to Indian Banking System along with the late reforms in Banking

**CO2:** To enable the students to understand prudential norms and new technologies in Banking

**CO3:** To depiction the students about how the non performing assets maintained

**CO4:** To provide knowledge about the Basel norms I II III

**CO5:** Familiarize the students about the assets and liability management of banks

**Title of the Paper: M.Com 2.2- Risk Management & Derivatives**

**Course Outcome**

**CO1:** To provide basic knowledge of risk, type of risks and tools of risk management

**CO2:** Familiarize students with concepts of credit risk management

**CO3:** To enable the students to analyze the market risk and operations risk

**CO4:** To understand the role of derivatives as financial instruments to mitigate the risks in business

**CO5:** To impart knowledge of basics of derivatives, futures options & swaps

**Title of the Paper: M.Com 2.3- Advanced Research Methodology**

**Course Outcome**

**CO1:** Understand the selection of socio-economic problem to find a solution through review of literature, data collection and analysis, reporting the same for the benefit of society at large

**CO2:** An opportunity to do a research/consultancy project in future. .

**CO3:** Student will learn about various scales of measurement and data processing

**CO4:** To understand about different sampling methods and to build the different types of hypothesis

**CO5:** Familiarize students with concepts, tools and techniques of the methodology of research

**Title of the Paper: M.Com 2.4- Digital Marketing**

**Course Outcome**

**CO1:** The students will gain industry background knowledge navigate internet marketing topics including online advertising, search, social media and online privacy

**CO2:** To impart knowledge of digital marketing, its environment

**CO3:** Student will know about the research and development in digital marketing

**CO4:** To understand about customer acquisition and retention and preparing the reports

**CO5:** Familiarize students with concepts of emerging issues of digital marketing

**Title of the Paper: M.Com 2.5- Venture Creation & Development**

**Course Outcome**

**CO1:** The students will gain industry background knowledge to knowledgeably navigate internet marketing topics including online advertising, search, social media and online privacy

**CO2:** Impart knowledge of entrepreneurship development and leadership

**CO3:** Expose students to new venture planning

**CO4:** To expose students to new venture financing

**CO5:** To expose students about the issues for ventures.

**Title of the Paper: M.Com 2.6- Indian Ethos and Leadership**

**Course Outcome**

**CO1:** The students will be able to learn Indian ethos

**CO2:** Impart knowledge of entrepreneurship development and leadership

**CO3:** The students will be able to learn values along with its relevance on leadership to take managerial decision making in the organization

**CO4:** To expose student's skills for leadership development and stress management

**CO5:** Impart knowledge about stress management

**Title of the Paper: M.Com 2.7- Financial Modelling For Business**

**Course Outcome**

**CO1:** Understand the items in balance sheet of a company and forecast the future for better decision making.

**CO2:** To impart knowledge on basics of financial modeling and how to build financial models

**CO3:** To enable students learn the use of excel for financial modeling with different types of models

**CO4:** To make students analyze the need for incubation support to startups and creation of startup financial models

**CO5:** To enable students to solve various case studies

**Title of the Paper: M.Com 3.1- Intellectual Property rights**

**Course Outcome**

**CO1:** Understand the fundamental aspect of Intellectual Property rights

**CO2:** To impart knowledge on registration and various laws of IPR

**CO3:** To familiarize practice and procedure of the intellectual property protected through patents, trademarks, copy rights, designs and geographical indications.

**CO4:** To make students analyze the precise nature of the rights which a person can acquire in respect of a TM-The mode of acquisition of such rightsmodels

**CO5:** To familiarize about the contributions to the economics of geographical indications (GIs) through the development of a general analysis

**Title of the Paper: M.Com 3.2- Trade Logistics and supply chain management**

**Course Outcome**

**CO1:** Understand the concepts of logistics

**CO2:** To impart knowledge about supply chain management in different kinds of industries

**CO3:** To familiarize the growth of Logistic and supply chain management in national and international scenarios

**CO4:** To understand warehousing, packaging, and material handling, and distribution centers

**CO5:** Understand the concepts of supply chain logistics administration

**Title of the Paper: M.Com 3.3- Business Reporting and Practices**

**Course Outcome**

**CO1:** The students will be able to understand the reporting aspects of different elements of business reporting

**CO2:** To impart knowledge about the presentation and disclosure of various accounting standards

**CO3:** To familiarize financial reporting for financial institutions

**CO4:** To understand recent trends in financial reporting

**CO5:** To impart knowledge about developments in financial reporting

**Title of the Paper: M.Com 3.4- Strategic cost management I**

**Course Outcome**

**CO1:** The students will be able to understand the internal environment of business and enable them to formulate strategies relating to cost.

**CO2:** To impart knowledge about traditional and modern methods of the ABC system

**CO3:** To familiarize life cycle costing and project life cycle costing

**CO4:** To understand the methodology and implementation of JIT

**CO5:** To impart knowledge about the integration of strategic cost and performance evaluation

**Title of the Paper: M.Com 3.5- Corporate tax planning**

**Course Outcome**

**CO1:** To impart knowledge about the computation of taxable income and tax liability of companies

**CO2:** To familiarize with various tax planning

**CO3:** To understand various tax planning and financial management decisions of a company

**CO4:** To acquire the knowledge of applying tax planning decision

**CO5:** To impart knowledge about tax payments

**Title of the Paper: M.Com 4.1 –Analytics in Commerce& Business**

**Course Outcome**

**CO1:** To understand the importance of analytics in business application

**CO2:** To familiarize with the potential application of analytics in the finance department

**CO3:** To acquire knowledge of the potential application of analytics in the marketing department

**CO4:** To acquire the knowledge of applications of the relevance of HR analytics in business

**CO5:** To impart knowledge about CMR analytics in business

**Title of the Paper: M.Com 4.2– Forensic Accounting and Auditing**

**Course Outcome**

**CO1:** To understand the concept of Forensic Accounting

**CO2:** To familiarize with the various techniques in fraud detection

**CO3:** To acquire knowledge about the best practices of risk assessment

**CO4:** To understand the concept of Forensic Audit

**CO5:** To impart knowledge about tools for handling Forensic Audit

**Title of the Paper: M.Com 4.3– International Accounting**

**Course Outcome**

**CO1:** To understand the concept of international accounting and the different users of IAF

**CO2:** To familiarize with the structure of IFRS

**CO3:** To acquire knowledge about the issues in international accounting

**CO4:** To impart knowledge about the international financial statement analysis

**CO5:** To impart knowledge about other countries' financial reporting



**Title of the Paper: M.Com 4.4– Strategic Cost management-II**

**Course Outcome**

**CO1:** To understand the various pricing strategies and implementation in the Decision-making process

**CO2:** To familiarize with the application of transfer price

**CO3:** To acquire knowledge about various learning theory

**CO4:** To impart the students about cost of quality and TQM

**CO5:** To understand the concept about balanced score cards and benchmarking

**Title of the Paper: M.Com 4.5– Goods and Service Tax**

**Course Outcome**

**CO1:** To understand the GST law in the country

**CO2:** To familiarize with the levy of GST

**CO3:** To acquire knowledge about the input tax credit

**CO4:** To impart comprehension about the accounts, returns, and payments under GST and the implications of TDS

**CO5:** To impart knowledge about refund and assessment under GST

**Co-ordinator**

**Principal**