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

### Course Outcome

2018-19

#### **Title of the Paper: M.Com 1.1 - Monetary System**

##### **Course Outcome**

**CO1:** To familiarize the students with the basic concept of money.

**CO2:** To impart the knowledge the about 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 make familiarity about BOP and BOT.

#### **Title of the Paper: M.Com 1.2 – International Business**

##### **Course Outcome**

**CO1:** To understand the basic concept of international business and to impart knowledge about theories of international business

**CO2:** The content will expose the students about international strategic punishment and factors affecting the designs of international strategic management

**CO3:** To impart the knowledge about international human resource management, international operation management, international financial management, international financial accounting and financing foreign trade

**CO4:** To explore the knowledge about integration between countries international strategic alliances

#### **Title of the Paper: M.Com 1.3 Macroeconomics for Business Decision**

##### **Course Outcome**

**CO1:** To familiarize with the basic concept of economics and national income.

CO2: To familiarize students with key macroeconomic variables and their behaviors.

CO3: To understand the basic concept of money and monetary system and fiscal policy .

CO4: To impart the knowledge about economic growth and factors determining economic growth.

**Title of the Paper: M.Com 1.4 Information Systems and Computers**

**Course Outcome**

CO1: To impart the knowledge about information system and their roles and business and types of information system

CO2: The content will expose the students to various technology systems

CO3: To familiarise IT act, 2008 and information security standards

CO4: To impart the knowledge about DBMS

**Title of the Paper: M.Com 1.5 Advance financial management**

**Course Outcome**

CO1: To impart knowledge about the concept of finance and uncertainty and the capital structure theories

CO2: To solve various problems on investment decisions and complex investment decisions

CO3: To impart the knowledge about risk analysis in capital budgeting and decision tree for sequential investment decision

CO4: To impart knowledge about merger and acquisition, corporate restructuring and to solve problems on merger acquisition and corporate restructuring.

CO5: To understand the students about derivatives for managing financial risk and the concept of risk hedging

**Title of the Paper: M.Com 1.6 Human resource management**

**Course Outcome**

CO1: To understand the basic concept of human resource management and challenges of human resource management

CO2: To impart the knowledge to the students about human resource planning, job analysis and design, employee hiring training and development job evaluation

CO3: To understand employee, safety and health and participative management concept

CO4: To impart knowledge about human resource, audit, ethical issues in HRM

**Title of the Paper: M.Com 1.7 Communication skills**

**Course Outcome**

CO1: To understand the basic concept of communication and different types of communication

CO2: To impart the knowledge about oral communication skills

CO3: To impart knowledge about how to write effective reports

CO4: To understand the students about the importance in need of listening skills

CO5: To impart the knowledge about interpersonal communication, skills, concept and condition of negotiating types of sources of conflicts

**Title of the Paper: M.Com 2.1 Indian banking**

**Course Outcome**

CO1: To impart the knowledge about evolution of banking institution in India and banking reforms after 1990

CO2: To analyse the banking regulation act, 1949 and banking system in India

CO3: To understand the concept of income recognition and asset classification norms

CO4: TO impart the knowledge about Basil-I, Basil-II and Basel III

CO5: To familiarise with the new technologies in banking

**Title of the Paper: M.Com 2.2Risk management**

**Course Outcome**

CO1: To understand the basic concept of risks and uncertainties and risk management

CO2: To impart the knowledge about various risk and steps and risk management

CO3: To familiarise with a credit risk concept and credit risk management models

CO4: The content will expose the students about market risk, include liabilities management and to solve various problems on market risk.

CO5 :To understand the basic concept of operational risk and technology risk and it's solutions

**Title of the Paper: M.Com 2.3 Advanced e-commerce and mobile commerce**

**Course Outcome**

CO1: To make familiar with different types of electronic data interchange

CO2: To impart the knowledge about the overview of electronic payment systems

CO3: To impart the basic concept of M commerce

CO4: The content will expose about the framework for the study of mobile commerce in 2G 3G and 4G technology

CO5: to impart knowledge about ecology of mobile commerce, and role of mobile advertising in building a brand

**Title of the Paper: M.Com 2.4 Business research methods**

**Course Outcome**

CO1: To impart the basic concept of research and how to do literature review

CO2: To familiarise with the formulation of research problems and to develop a research design

CO3: The content will expose the students with regard to the data collection for the research purpose

CO4: To impart the knowledge about the analysis of the data and how to write a report

**Title of the Paper: M.Com 2.5 Operation research and quantitative techniques**

**Course Outcome**

CO1: To solve problems on various linear programming methods

CO2: To familiarise with the concept of probability

CO3: To analyse the concept of Part, CPM and inventory models.

CO4: The content will expose the students about decision making under uncertainty and problem-solving with special reference to inventory and financial management.

**Title of the Paper: M.Com2.6 Business marketing**

**Course Outcome**

CO1: To understand the students about nature of business marketing and organisational, buying and buying behaviour

CO2: To impart the knowledge about buyer and seller, relationship and the concept of supply chain management

CO3: To understand the concept of marketing research and marketing intelligence with respect to strategic planning and implementing and controlling in industrial marketing

CO4: To understand the basic concept of product pricing strategy is a new product, development, distribution channels and marketing logistics

CO5: To familiarise students with developing business communication programmes, including promotion and selling structure

**Title of the Paper: M.Com 2.7 Micro finance**

**Course Outcome**

CO1: To familiarise with a basic concept of finance and financial arrangements

CO2: To familiarise with different financial institutions in India and rural development strategies need for sustainable rural development

CO3: To impart the knowledge about micro finance and microcredit

CO4: To understand the concept of self help groups and their roles in financial and social inclusions

CO5: To analyse various models of self help groups in India.

**Title of the Paper: M.Com 3.1-Business Ethics & Corporate Governance**

**Course Outcome**

CO1: Students will understand the need for business ethics,

CO2: To impart knowledge about ethical theories, such as religion and ethics, business and religion, ethics and social responsibilities and ethical climate in companies

CO3: To impart the knowledge about ethical and social issues in advertising and unethical financial practices and corporate crimes

CO4: To enable students to learn the different models of ethics in human resource management

CO5: To impart the knowledge about the concept of corporate governance and agency theories

**Title of the Paper: M.Com 3.2 Corporate financial reporting**

**Course Outcome**

CO1: Imparting knowledge about accounting standards issued by ICAI and overview of international accounting standards

CO2: Students will enable to know about various accounting standards like Indian accounting standards, US GAAPS and applications

CO3: To make students analyse the issues and problems with reference to published financial statements and sustainable reporting concept

CO4: Understand the concept of financial instruments and various measurement of financial instruments

CO5: To enable students to know various developments in financial reporting

**Title of the Paper: M.Com 3.3 Accounting For Managerial Decisions.**

**Course Outcome**

CO1: To impart the knowledge about decision making process

CO2: Imparting knowledge about marginal costing and short-term decision and pricing analysis

CO3: Understand the concept of responsibility, accounting and divisional performance measurement and various methods for measuring divisional performance and reporting

CO4: Impart the knowledge about preparation of various budgets and analysis of budget

CO5: Understand the understand the concept of uniform costing and inter firm comparison

**Title of the Paper: M.Com 3.4 Strategic Cost Management I**

**Course Outcome**

CO1: To understand the concept of cost and cost, reduction and role of cost accounting in strategic planning and management control

CO2: To impart the knowledge of strategy, cost management with performance evaluation and benchmarking

CO3: To enable the students to solve problems on activity based costing

CO4: To impart the knowledge of concept of life-cycle costing and product life cycle costing

CO5: Students will able to know Justin time, concept, Lean cost management concept and various modern production management techniques

**Title of the Paper: M.Com 3.5 Direct Tax Planning**

**Course Outcome**

**CO1:** Student will be able to know the basic concept of direct taxation.

CO2: To impart the knowledge about scheme of taxing business, income of companies and allowances of companies under income tax act

CO3: Students will able to solve problems on taxable income under section 80G 801A-801B-801C

CO4: To impart the knowledge about amalgamation and merger, joint venture and a tax consideration in make or buy on or lease and transfer pricing

CO5: To impart the knowledge about procedure for assessment, deduction of tax at source under income tax act

CO6: To impart knowledge about exempted wealth, competition of net wealth, wealth tax planning

**Title of the Paper: M.Com 4.1 Commodity Market**

**Course Outcome**

CO1: To understand the basic concept of commodity, and commodity market and commodity exchange, growth of global and domestic commodity derivative market in Global

CO2: To impart the knowledge about quality assurance, concept, methods of quality assurance, grading and standardisation

CO3: TO enable the students to know about evaluation of commodities and derivatives in India

CO4: To impart the knowledge about warehousing, and where is it trading on commodity, exchange, clearing and settlement of commodity, exchange and risk management

CO5: To understand the basic regulatory framework of commodity derivative market in India

### **Title of the Paper: M.Com 4.2 Corporate Reporting Practices and IND As**

#### **Course Outcome**

CO1: To understand the basic concept of Indian accounting standards and international financial reporting standards and evolution and convergence of international financial reporting standards in India.

CO2: To impart the knowledge about merger and acquisition, treatment of goodwill and corporate, financial restructuring and Reconstruction schemes

CO3: To solve problems on consolidated financial statements and treatment of pre-acquisition, profits and concept of fair value at the time of acquisition

CO4: To understand the impact of group financial statements at a point of acquisition and treatment of investment in joint-venture in consolidated financial statement

CO5: To impart the knowledge about accounting for industry based stand standards such as agriculture, insurance.

### **Title of the Paper: M.Com 4.3 Strategic Cost Management -II**

#### **Course Outcome**

CO1: TO impart the knowledge about different types of pricing, policies and the process of pricing and pricing strategies for new products

CO2: To understand the basic concepts of transfer, pricing and international transfer pricing

CO3: To understand the basic concept of learning theory and its application

CO4: To impart the knowledge about total quality management and continuous process improvement in the cost of quality

CO5: To impart the basic knowledge about balance, scorecard and benchmarking

### **Title of the Paper: M.Com 4.4 Goods and service taxes**

#### **Course Outcome**

CO1: To understand the basic concept of indirect tax

CO2: To impart the knowledge about central exercise and sales act, 1944



CO3: To analyze the custom act, 1962 and its drawbacks

CO4: To impart knowledge about central sales tax act, 1956

CO5: To impart knowledge about GST

**Coordinator**

**Principal**