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

Course Outcome

2021 -22

**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-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**