K.M.G COLLEGE OF ARTS AND SCIENCE PG & RESEARCH DEPARTMENT OF COMMERCE M.Com COMMERCE ACADEMIC YEAR 2022 - 2023

Program Outcomes:

S.No	<u>OUTCOMES</u>
	Sythensize the acquired knowledge and skill to established and organise a Business Organization
PO1	efficiency and effectively.
PO2	Highlight the importance of Human Rights, Ethics and Management of Human Resources.
	Analyse the Business Environment, Global Marketing, Export and Import Management and
PO3	Services Marketing.
	Contrast and compare the Elements of Insurance, Business Laws, Corporate Laws, and Auditing
PO4	of Business Organisation.
	Appraise Banking Theory, Stress Management, Small Business Management, and Office
PO5	Management.
PO6	Apply Cost Accounts, Corporate Accounts, Management Accounts, Accounting for Managerial Decisions and Financial Management to measure the financial viability of Business.
PO7	Demonstrate the Ethics and Human Values in Business through Business Ethics, Human Rights.
PO8	Develop new Business ideas, prepare detailed Project Report and Present the Project through Viva voce to instil entrepreneur ship qualities among students
PO9	Utilize Computers, Internet, ICT and other Software to maximize resource utilization and to bring efficiency in day-to-day Business Operations.
PO10	Develop the students for self and continuous learning through Massive Open Online Courses (MOOC), like SWAYAM, NPTEL, and other such Portals.

Program specific Outcomes:

S.No	<u>OUTCOMES</u>
PSO1	Demonstrate knowledge on the Concepts, Theories, Techniques related to various Business Subjects.
PSO2	Conduct research to identify problems and suggest solutions that will help in Business Decision Making process.
PSO3	Extend acquired knowledge to manage, organise, and develop the efficient, successful Business Organisations.
PSO4	Categorize the Business Environment, understand the various aspects and functions of Business.
PSO5	Exhibit Business Ethics and Human Rights in Personal, Professional and Social Life, leading to a better, improved and sustained Corporate World.

SEMESTER-I

SUBJECT NAME: ADVANCED FINANCIAL MANAGEMENT SUBJECT CODE: GCM11 CREDITS: 4

NO.OF.HOURS/ WEEK: 6 TOTAL HOURS: 78

Course Outcomes

Semest	Course	Course	Course Outcomes
er	Name	Credit	
I Regula tion (2022 - 2023)	Advanced Financial Management	04	 CO1 – The student will be able to understand the functions of finance Management. CO2 – The student will be able to know about the long term sources of funds and environment of working capital. CO3 – The student will be able to gain information about capital structure and leverage. CO4 – The student will be able to gain knowledge about capital investment decision. CO5 – The student will be able to be acquainted with on the subject of working capital Management.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	S	S	M	M	S	M
CO2	S	M	S	S	S	M	M	S	S	S
CO3	S	S	S	S	M	S	M	S	M	S
CO4	S	S	S	S	M	M	S	S	M	M
CO5	S	S	S	S	M	S	S	M	S	M

PO- Programme outcome, CO- Course outcome

SUBJECT NAME: ACCOUNTING FOR MANAGERIAL DECISION SUBJECT CODE: GCM12 CREDITS: 4

NO.OF.HOURS/ WEEK: 6 TOTAL HOURS: 78

Semes ter	Course Name	Cours e Credit	Course Outcomes
I Regul ation (2022- 2023)	Accountin g for Manageri al Decision	04	CO1- The student will be able to understand the the concept of Accounting for Decision making CO2- The student will be able to understand the Ratio Analysis Leverage Analysis-Budgeting and budgetary control CO3- The student will be able understand the analysis of Fund flow and cash flow statements CO4- The student will be aware of the Marginal Costing, Applications and its technique CO5- The will be able to know financial decisions Making.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	S	M	M	S	S
CO2	S	S	S	M	M	S	M	S	M	S
CO3	S	M	M	S	S	S	S	M	S	M
CO4	S	M	S	M	S	S	S	M	S	M
CO5	S	S	M	S	M	M	S	S	S	S

PO- Programme outcome, CO- Course outcome

SUBJECT NAME: MARKETING MANAGEMENT

SUBJECT CODE: GCM13 CREDITS: 4

NO.OF.HOURS/ WEEK: 6 TOTAL HOURS: 78

Semes	Course	Course	Course Outcomes
ter	Name	Credit	
			CO1- The students will able to know the core market and their functions.
I Regul			CO2- The students will able to know the various kinds of Pricing and various stages in product life cycle, new product development.
ation (2022-	Marketing Managem	04	CO3- The students will gain knowledge about the marketing channel and distribution.
2023)	ent		CO4- The students will learn about the kinds of advertisement and qualities of good salesman.
			CO5- The Student will know about the recent trend in modern marketing and digital marketing.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	S	S	L
CO2	S	M	S	S	S	S	M	S	S	M
CO3	S	M	S	S	M	S	S	M	S	S
CO4	S	S	S	M	S	M	M	S	S	S
CO5	S	S	S	S	S	M	S	S	S	M

PO- Programme outcome, CO- Course outcome

SUBJECT NAME: ADVANCED BUSINESS STATISTICS

SUBJECT CODE: GCM14 CREDITS: 4

NO.OF.HOURS/ WEEK: 6 TOTAL HOURS: 78

Semes ter	Course Name	Course Credit	Course Outcomes
			CO1- The Student Will Be Able To Know Partial And Multiple Correlations.
I Regul			CO2- The Student Will Be Able To Know Probability And Binomial Distribution.
ation (2022-	ADVANCE D	04	CO3- The Students will know the Issues Surrounding Sampling, Hypothesis, Z Test and T Test.
2023)	BUSINESS STATISTI		CO4- The Student Will Be Able To Have The Awareness About Application Of Chi- Square Distribution.
	CS		CO5- The Student Will Be Able To Know About Analysis Of Variance And F Test.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	M	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	M	S	S	S

PO- Programme outcome, CO- Course outcome

SUBJECT NAME: MANAGERIAL ECONOMICS

SUBJECT CODE: GECM15C CREDITS: 3

NO.OF.HOURS/ WEEK: 3 TOTAL HOURS: 39

Semes	Course	Course	Course Outcomes
ter	Name	Credit	
			CO1- The student will be able understand the theories of managerial economics and factors.
I			CO2- The student will be able to develop an idea about Demand
Regul	MANAG		analysis and Forecasting.
ation	ERIAL	03	CO3- The student will be able to provide an idea regarding law of
(2022-	ECONO		variable proportions, product function and cost function.
2023)	MICS		CO4- The student will be able to make them aware about the
			Economics of size and capacity Utilization and market structure pricing.
			CO5- The student will be able to acquire the knowledge about be
			Business cycle and Policies.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	M	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO- Programme outcome, CO- Course outcome

SEMESTER II

SUBJECT NAME: CORPORATE LAWS

SUBJECT CODE: GCM21 CREDITS: 4

NO.OF.HOURS/ WEEK: 6 TOTAL HOURS: 78

Seme	Course	Course	Course Outcomes
ster	Name	Credit	
II Regu lation	CORPORA TE LAWS		CO1- Define Corporate Personality, Corporate Governance, E-Governance and describe the Corporate Governance Code in Companies Act. CO2- Discuss the prohibitions of certain Agreements, Abuse of Dominant Position and Regulation of Combinations under The Competition Act.
(2022		04	CO3- Enumerate the Powers and Functions of SEBI
2023)		04	CO4- Describe the provisions related to listing of Securities, Public Offerings and discuss the prohibition of Insider Trading in various regulations of SEBI
			CO5- Discuss the provisions related to Regulation and Management of Foreign Exchange, Related Offences, Penalties and Appeals Procedure under FEMA, 1999.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	M	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	M	S	S	S	S
CO5	S	S	S	S	S	S	S	S	M	S

PO- Programme outcome, CO- Course outcome

SUBJECT NAME: HUMAN RESOURCE MANAGEMENT

SUBJECT CODE: GCM22 CREDITS: 4

NO.OF.HOURS/ WEEK: 6 TOTAL HOURS: 78

Semes ter	Course Name	Cours e Credit	Course Outcomes
(2022- 2023)	HUMAN RESOURC E MANAGE MENT	04	CO1 – The student will be able to understand the concepts of Human Resource Management CO2 – The student will be able to understand Recruitment and Selection Procedure CO3 – The student will be able to know the various ways of solving the employee grievances procedure. CO4 – The student will be able to know the evaluation the methods of Performance Appraisal CO5 – The student will be able to evaluate the Different Techniques of Training.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	M	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	M	S	S	S	M	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO- Programme outcome, CO- Course outcome

SUBJECT NAME: ADVANCED CORPORATE ACCOUNTING SUBJECT CODE: GCM23 CREDITS: 4

NO.OF.HOURS/ WEEK:6 TOTAL HOURS: 78

Semes	Course	Course	Course Outcomes
ter	Name	Credit	
Regul ation (2022- 2023)	Advanced Corporate Accounting	04	CO1 – The student will be able to make them aware about the accounts of banking companies. CO2 – The students will gain knowledge on preparation of accounts of insurance companies. CO3 – The students will be able to know develop knowledge of holding company concept & preparation of consolidated balance sheet. CO4 – The student will be able to know about Inflation accounting and CPP method CO5 – The student will be able to know about Human Resource Accounting in India.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	S
CO2	S	S	M	S	M	S	S	M	M	S
CO3	M	S	S	M	S	S	S	S	M	S
CO4	S	S	M	S	M	S	S	S	S	M
CO5	S	M	S	S	S	M	M	S	S	M

PO- Programme outcome, CO- Course outcome

GLOBAL MARKETING

SEMESTER-3

CREDITS-3

CATEGORY-ELECTIVE

NO.OF. HOUR/WEEK-5

TOTAL HOURS-65

COURSE CODE:GECM24B

Semest	Course	Cours	Course Outcomes
	Name	e	Course Outcomes
er	Name	Credit	
			CO1- The students will be able to understand the concepts of Global marketing and Marketing information system.
II Regulati	Global Marketi ng	03	CO2- The students will be able to get full information about global market entry strategies and direct investment.
on (2022-			CO3- The students will be able to understand the global product policy and pricing for international market.
2023)			CO4- The students will be able to learn important Global Marketing
2023)			Channels and Physical Distribution.
			CO5- The students will be able to know about international marketing,
			promotional strategies and International Marketing communication.

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	S	M	S	S
CO2	S	S	M	S	M	S	S	M	M	S
CO3	M	S	S	M	S	S	S	S	M	S
CO4	S	S	M	S	M	S	S	S	S	M
CO5	S	M	S	S	S	M	M	S	S	M

PO- Programme outcome, CO- Course outcome

HUMAN RIGHTS

CREDITS-2

CATEGORY-CORE

NO.OF. HOUR/WEEK-2

COURSE CODE: GHR20

TOTAL HOURS-24

Semester	Course Name	Course Credit	Course Outcomes						
II Regulation (2022- 2023)	Human Rights 02		CO1- The student will be able to know the nature of human rights its origin , the theories, the movements in the march of human rights and the facets of future of human rights. CO2- The student will be able to know the international dimension of human rights, the role of UN and the global effort in formulating conventions and declarations						
			CO3- The student will be able to Perceive the regional developments of human rights in Europe , Africa and Asia and the enforceable value of human rights in international arena. CO4- The student will be able to have knowledge on the human rights perspectives in India, more developed by its constitution and special legislations						

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	S	M	S	S	S
CO2	M	S	S	S	L	M	S	S	M	L
CO3	M	M	S	M	S	M	S	S	M	S
CO4	M	S	S	M	L	S	M	S	S	S
CO5	M	S	S	L	S	S	L	S	M	M

CO5- The student will be able to know the redressal mechanism made available in case of human rights violation confined to India.

PO- Programme outcome, CO- Course outcome

SEMESTER III

GENERAL SERVICE TAX

CREDITS-5

CATEGORY - CORE

NO.OF. HOUR/WEEK-6

TOTAL HOURS-78

COURSE CODE:DCM31

Semes	Course	Course	Course Outcomes
ter	Name	Credit	
III Regul ation (2020- 2021)	GENERAL SERVICE TAX	04	CO1 – The students will able to know and familiarize with the fundamentals of Taxation. CO2- The students will able to know GST and its history of GST and their types. CO3- The students will able to know the exempted goods and Services under GST Act. CO4- The students will able to know the Administration of GST and Authority. CO5- The students will able to know how to avail the Appeal and Revision under GST Act.

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	M	S	M	M	S	S	M
CO2	S	M	S	S	M	S	S	M	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	M	S	S	M	S	S	M
CO5	S	S	S	S	M	M	M	M	S	S

PO- Programme outcome, CO- Course outcome

ORGANISATIONAL BEHAVIOUR

SEMESTER-3 CREDITS-5

CATEGORY-CORE NO.OF. HOUR/WEEK-6

TOTAL HOURS - 78 COURSE CODE: DCM32

Semes ter	Course Name	Course Credit	Course Outcomes
			CO1- The student will be able to understand the basic concept of organizational behavior and foundations of individual behaviour.
III egulatio n (2020-	ORGANISAT IONAL BEHAVIOUR	04	CO2- the student will be able to develop an idea about different motivational theories and evaluate motivational strategies used in a variety of organizational settings.
2021)			CO3- The student will be able to understand the foundation of group dynamics and the nature of stress and its management.
			CO4- The student will be able to evaluate the appropriateness of various leadership styles and how to deal with organizational conflict.
			CO5- The student will be able to understand different types of organizational structures and importance of organizational effectiveness.

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	S	S	M	S	S
CO2	S	S	S	S	M	S	S	S	S	M
CO3	M	S	M	S	S	S	M	S	S	S
CO4	S	M	S	S	S	M	S	S	M	S
CO5	S	S	S	S	S	S	S	M	S	S

PO- Programme outcome, CO- Course outcome

ADVANCED COST ACCOUNTING

SEMESTER-4

CREDITS-5

CATEGORY - CORE

NO.OF. HOUR/WEEK-6

TOTAL HOURS-78

COURSE CODE: DCM33

Semes	Course	Cours	Course Outcomes				
ter	Name	Credit					
III Regul ation (2020- 2021)	Advanced Cost Accounting	04	CO1 – The student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations. CO2 – The student will be able to understand Preparation of Process Costing. CO3 – The student will be able to Know the Standard Costing and Variance Analysis CO4 – The student will be aware of the Cost control and Cost Reduction. CO5 – The student will be able to develop the knowledge about Activity based costing.				

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	S	M	M	S	S	M
CO2	M	M	M	S	M	S	S	S	S	M
CO3	M	S	M	S	S	S	M	M	M	S
CO4	S	M	S	S	S	S	S	S	S	M
CO5	S	M	S	S	M	M	M	M	S	S

PO- Programme outcome, CO- Course outcome

RESEARCH METHODOLOGY

SEMESTER-3

CREDITS-5

CATEGORY – CORE

NO.OF. HOUR/WEEK- 6

TOTAL HOURS -78

COURSE CODE:DCM34

Semes ter	Course Name	Cours e Credit	Course Outcomes
			CO1- The student will be able to understand the basics of Research Methodology.
III Regul ation	RESEARC H	04	CO2- The student will be able to know the Data Collection and Sampling
(2020- 2021)	METHOD U4	01	CO3- The student will have understanding of Processing Data. CO4- The student will be able to have the awareness of Data Analysis through opt Statistical Tools
			CO5 - The student will be able to know about Research Report and SSPS package

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	S	M
CO2	S	M	M	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	M	M	S
CO4	S	M	S	S	S	S	S	S	S	M
CO5	S	M	S	S	M	M	S	M	S	S

PO- Programme outcome, CO- Course outcome

SERVICE MARKETING

SEMESTER-3

CREDITS-3

CATEGORY - ELECTIVE

NO.OF. HOUR/WEEK- 6

TOTAL HOURS -78

COURSE CODE:DECM35B

Semes	Course Name	Cours e	Course Outcomes
ter	Name	Credit	
			CO1- The student will be able to understand the Essential Elements of marketing mix in Service marketing
Regul ation	SERVICE MARKETI NG	03	CO2- The student will be able to develop an idea about marketing strategies for various services marketing-mix.
(2020-2021)			CO3- The student will be able to know and learn about Product support services and Identify the problems of Service quality management CO4- The student will be able to learn the of Marketing of financial services. CO5 - The student will be able to acquire the knowledge about CRM.

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	S	M
CO2	S	M	M	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	M	M	S
CO4	S	M	S	S	S	S	S	S	S	M
CO5	S	M	S	S	M	M	S	M	S	S

PO- Programme outcome, CO- Course outcome

SEMESTER IV

DIRECT TAXES

CREDITS-5

CATEGORY - CORE

TOTAL HOURS -78

NO.OF. HOUR/WEEK- 6

COURSE CODE:DCM41

Semes ter	Course Name	Cours e Credit	Course Outcomes							
IV Regul ation (2020- 2021)	DIRECT TAXES	04	CO1- The Students we able to Contrast The Different Basic Concepts In Income Tax CO2- The Students we able to understand and Compute Salary Income And Income From House Property CO3- The Students we able to understand and Construct The Statements For Business. Income, Professional Income And Capital Gains CO4- The Students we able to understand and Compute Income From Other Sources And Total Income Of Individuals CO5 - The Students we able to understand and Trace Assessment Procedure and Familiarizing Tax Planning							

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	S	M
CO2	S	M	M	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	M	M	S
CO4	S	M	S	S	S	S	S	S	S	M
CO5	S	M	S	S	M	M	S	M	S	S

PO- Programme outcome, CO- Course outcome

INVESTMENT AND PROTFOLIO MANAGEMENT

SEMESTER-4

CREDITS-5

CATEGORY - CORE

NO.OF. HOUR/WEEK- 6

TOTAL HOURS -78

COURSE CODE:DCM42

Semes ter	Course Name	Course Credit	Course Outcomes
			CO1- Making the students being well aware of types of financial markets
Regul ation (2020-	INVESTMENT MANAGEMENT & PORTFOLIO	04	CO2- Testing the knowledge of students about measurement of risk and return.
2021)	MANAGEMENT		CO3- Asses the performance of students in relation to Fundamental Analysis, Economic Analysis, Industry Analysis and Company Analysis. CO4- Evaluate student's knowledge on valuation of equity shares, preference shares, debentures and bonds
			CO5 - Getting the students to familiarize Efficient Market Hypothesis

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	S	M
CO2	S	M	M	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	M	M	S
CO4	S	M	S	S	S	S	S	S	S	M
CO5	S	M	S	S	M	M	S	M	S	S

PO- Programme outcome, CO- Course outcome

PROJECT DEVELOPMENT

SEMESTER-4

CREDITS-5

CATEGORY - CORE

NO.OF. HOUR/WEEK- 6

TOTAL HOURS -78

COURSE CODE: DCM43

Semes ter	Course Name	Cours e	Course Outcomes					
		Credit	CO1- The students will be able to understand the Project and its development					
Regul ation	PROJECT DEVELOP MENT	05	CO2- The students will be able to understand the Capital expenditure decisions of projects					
(2020- 2021)			CO3- The students will be able to understand the Economic Viability of the project. CO4- The students will be able to understand the Sources of Project Finance.					
			CO5 - The students will be able to understand the Project schedule and control mechanism.					

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	S	M
CO2	S	M	M	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	M	M	S
CO4	S	M	S	S	S	S	S	S	S	M
CO5	S	M	S	S	M	M	S	M	S	S

PO- Programme outcome, CO- Course outcome

Entrepreneurial Development

SEMESTER-4

CREDITS-5

CATEGORY - CORE

NO.OF. HOUR/WEEK- 6

TOTAL HOURS -78

COURSE CODE:DECM44C

Semes ter	Course Name	Cou rse Cre dit	Course Outcomes
IV			CO1- The student will be able to understanding of the Management Concept and Agripreneurs.
Regul ation (2020-	Entrepreneurial Development	03	CO2- The student will be able to know the Agribusiness and Commodities Market.
2021)			CO3- The student will be able to have the deep understanding of Agricultural Market and Products.
			CO4- To student will be able to have the awareness of Small Scale Industry and MSME. CO5 - The student will be able to know about financial scheme for Agribusiness.

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	S	M	M	S	S	M
CO2	S	M	M	S	M	S	S	S	S	M
CO3	S	S	M	S	S	S	M	M	M	S
CO4	S	M	S	S	S	S	S	S	S	M
CO5	S	M	S	S	M	M	S	M	S	S

PO- Programme outcome, CO- Course outcome