

Department of Commerce  
Nesamony Memorial Christian College, Marthandam  
**M. Com.**  
**Course Outcome**

<b>Semester – I M. Com.</b>					
<b>Part</b>	<b>Course Name</b>	<b>Course Code</b>	<b>Credit</b>	<b>Hours</b>	<b>Course Outcome</b>
Part - I	<b>Core – I: Business Finance</b>	VKCC11	5	6	Students will be able to <b>CO1</b> Explain the important finance concepts <b>CO2</b> Estimate risk and determine its impact on return <b>CO3</b> Examine leasing and other sources of finance for startups <b>CO4</b> Summarise cash, receivable and inventory management techniques <b>CO5</b> Evaluate techniques of long term investment decision incorporating risk factor
	<b>Core - II: Digital Marketing</b>	VKCC12	5	6	Students will be able to <b>CO1</b> Explain the dynamics of digital marketing <b>CO2</b> Examine online marketing mix <b>CO3</b> Compare digital media channels <b>CO4</b> Explain online consumer behavior <b>CO5</b> Analyse social media data
	<b>Core - III: Banking and Insurance</b>	VKCC13	4	6	Students will be able to <b>CO1</b> Relate the transformation in banking from traditional to new age <b>CO2</b> Apply modern techniques of digital banking <b>CO3</b> Evaluate the role of insurance sector <b>CO4</b> Examine the regulatory mechanism <b>CO5</b> Assess risk mitigation strategies
	<b>Elective - I: Security Analysis and Portfolio Management</b>	VKCE11	3	4	Students will be able to <b>CO1</b> Examine investment options and structure a portfolio <b>CO2</b> Assess the value of Equity Shares, Preference Shares and Bonds <b>CO3</b> Examine stock performance through fundamental and technical analysis <b>CO4</b> Examine the various Portfolio Theories. <b>CO5</b> Evaluate the portfolio performance.

	Elective - II: <b>Export Import procedures and documentation</b>	VKCE14	3	4	Students will be able to <b>CO1</b> Explain Preliminaries for Exports and Imports <b>CO2</b> Choose the appropriate technique for Export Import Documentation <b>CO3</b> Make use of Export Import Documentation <b>CO4</b> Choose Polices and Institutional Framework for Exports and Imports Foreign Trade Policy <b>CO5</b> Construct Pre-Import Procedure
	Skill Enhancement- <b>Principles of Event Management</b>	VKCSE11	2	4	
<b>Semester – II M. Com.</b>					
Part - I	Core – IV: <b>Strategic Cost Management</b>	VKCC21	5	6	Students will be able to <b>CO1</b> Explain strategic cost management and QC <b>CO2</b> Choose the appropriate technique for cost control <b>CO3</b> Make use of activity based costing in practice <b>CO4</b> Choose transfer pricing methods to solve problems <b>CO5</b> Construct cost structure for Agriculture and IT sector
	Core - V: <b>Corporate Accounting</b>	VKCC22	5	6	Students will be able to <b>CO1</b> Determine profit and financial position by preparing financial statements of companies as per schedule III of Companies Act, 2013 <b>CO2</b> Apply the provisions of IRDA Regulations in the preparation of final accounts of Life Insurance and General Insurance Companies. <b>CO3</b> Determine the overall profitability and financial position by preparing consolidated financial statements of holding companies in accordance with AS21. <b>CO4</b> Analyze contemporary accounting methods <b>CO5</b> Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility
	Core - VI: <b>Setting up of Business Entities</b>	VKCC23	4	6	Students will be able to <b>CO1</b> Compare the various avenues of acquiring finance to setup a business entity <b>CO2</b> Recall the legal requirements for Section 8 Company <b>CO3</b> Examine the provisions for LLP and joint venture <b>CO4</b> Analyze the registration and licensing procedure

					<b>CO5</b> Examine the compliance of regulatory framework regarding environment
	Elective - III: <b>Digital Banking</b>	VKCE22	3	4	Students will be able to <b>CO1</b> Compare Banking Technology tools <b>CO2</b> Assess the provisions relating to Online Banking <b>CO3</b> Recall the basics of Data Communication Network and EFT Systems <b>CO4</b> Explain the Role of Technology Up gradation and its impact on Banks <b>CO5</b> Examine Security Considerations Risk Concern Areas
	Elective - IV: <b>Logistics and Supply Chain Management</b>	VKCE24	3	4	Students will be able to <b>CO1</b> Recall the concepts and features of SCM <b>CO2</b> Summarize global and Indian perspectives of SCM <b>CO3</b> Examine changing logistics environment pertaining to materials management, warehousing and distribution <b>CO4</b> Explain strategic warehousing for SCM <b>CO5</b> Outline the role of internet in SCM
Part - II	SEC - I: <b>Advanced Excel</b>	VKCSE21	2	4	Students will be able to <b>CO1</b> Explain Managing the Work book <b>CO2</b> Select the Advanced Tables <b>CO3</b> Make use of Working with Macros <b>CO4</b> Select Functional Formulas <b>CO5</b> Construct Financial Modeling using Excel
<b>Semester – III M. Com.</b>					
Part - I	Core – VII: <b>Taxation</b>	WKCM31	5	6	Students will be able to <b>CO1</b> Apply the provisions of income tax to determine taxable income <b>CO2</b> Plan taxes <b>CO3</b> Illustrate the nuances of international business taxation <b>CO4</b> Apply the provisions of GST <b>CO5</b> Summarise the provisions of Customs Act
	Core - VIII: <b>Research Methodology</b>	WKCM32	5	6	Students will be able to <b>CO1</b> Recall the research concepts and recognize the research problem <b>CO2</b> Construct research hypothesis and determine the sample size <b>CO3</b> Select appropriate method for data collection <b>CO4</b> Interpret the results of statistical tests <b>CO5</b> Construct research report avoiding plagiarism

	Core - IX: <b>Computer Applications in Business</b>	WKCM33	5	5	Students will be able to <b>CO1</b> Construct data file in SPSS <b>CO2</b> Examine Means of samples <b>CO3</b> Apply non-parametric tests <b>CO4</b> Construct a company, form groups and get automated financial statements <b>CO5</b> Plan for automation of inventory
	Core - X: <b>International Business</b>	WKCM34	4	5	Students will be able to <b>CO1</b> Recall the concepts of International Business and International Business Environment <b>CO2</b> Analyze different theories of International Business <b>CO3</b> Explain the legal procedures involved in international business <b>CO4</b> Explain the different types of economic integrations. <b>CO5</b> Identify the operations of MNCs through real case assessment
	Elective - V: <b>Strategic Management</b>	WKCE31	3	4	Students will be able to <b>CO1</b> Summarise strategic management principles at different levels and phases <b>CO2</b> Explain the dynamics of competitive strategic management techniques <b>CO3</b> Examine business and functional level strategies <b>CO4</b> Identify strategic leadership and organizational skills <b>CO5</b> Apply latest concepts in strategy implementation and control
Part - II	SEC - II: <b>Skills for Managerial Excellence</b>	WKCSE31	2	4	At the end of the course the student will be able to: <b>CO1</b> Remember the concepts of Critical Thinking, SWOT analysis, Logo therapy, Interpersonal Skills, Emotional Intelligence, Stress and Work life balance. <b>CO2</b> Identify the skills for a successful manager <b>CO3</b> Employ Good Habits for his/her personal growth <b>CO4</b> Analyse the time wasters and adopt Time Management techniques <b>CO5</b> Assess his/her interpersonal relationship and enhance emotional intelligence <b>CO6</b> Develop strategies and techniques of improving the skills for managerial excellence.
	Internship/Industrial Activity (Credits)		2	-	After the successful completion of the course, the students will be able to: <b>CO1</b> Rate theoretical concept with practice <b>CO2</b> Understand the organizational structure of an institution/industry <b>CO3</b> Comprehend the institutional/industrial practices like, HR, Finance, Manufacturing and Marketing <b>CO4</b> Gain practical knowledge about institutional/industrial operations <b>CO5</b> Synthesize the theoretical knowledge with practical knowledge

<b>Semester – IV M. Com.</b>					
Part - I	Core – XI: <b>Corporate and Economic Laws</b>	WKCM41	5	5	Students will be able to <b>CO1</b> Recall important provisions of FEMA K1 <b>CO2</b> Examine the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer <b>CO3</b> Summarise the process relating to obtaining copyrights and patents. <b>CO4</b> Examine the provisions of Money Laundering Act <b>CO5</b> Analyse the provisions relating to regulation of real estate
	Core - XII: <b>Human Resource Analytics</b>	WKCM42	5	5	Students will be able to <b>CO1</b> Examine the concept of human resource analytics <b>CO2</b> Apply the HR tools and techniques in decision making <b>CO3</b> Examine the different types of HR metrics and their relative merits <b>CO4</b> Make use of HR data in report preparation <b>CO5</b> Build models for predictive analysis
	Core - XIII: <b>Applied Costing</b>	WKCM43	5	6	At the end of the course the student will be able to: <b>CO1</b> Recall the various cost concepts, and elements of cost <b>CO2</b> Explain different methods of payment of wages and incentives <b>CO3</b> Apply different methods of wage payment and overhead allocation and apportionment <b>CO4</b> Differentiate between joint costing and Process costing, Normal loss and Abnormal loss and Cost control and cost reduction. <b>CO5</b> Evaluate alternate proposals and choosing the profitable one by application of marginal costing <b>CO6</b> Prepare cost sheets and write up various accounts for cost management.
	<b>Project with Viva Voce</b>	WKCP41	5	6	
	Elective - VI: <b>Organisational Behaviour</b>	WKCE41	3	4	Students will be able to <b>CO1</b> Identify the effect of OB models and organizational learning on human behaviour <b>CO2</b> Assess theories of motivation and their impact on job satisfaction. <b>CO3</b> Examine effective communication tools for better organisational climate. <b>CO4</b> Analyse interpersonal transactions at workplace. <b>CO5</b> Analyse the various OB models for change management and development in the organization.
Part - II	<b>SEC - III: E-Filing of Tax Returns</b>	WKCE41	2	4	At the end of the course the student will be able to: <b>CO1</b> Remember the concepts of E-filing, Assessee, TDS and PAN.

					<b>CO2</b> Understand and describe the importance and scope of income tax returns. <b>CO3</b> Interpret the sections of Income Tax Act related to TDS. <b>CO4</b> Compare and contrast different forms of Income tax Returns. <b>CO5</b> Value the various deductions from the income tax. <b>CO6</b> Create and file income tax returns through e-filing
	Extension Activity (Students training and action for neighbourhood development)		1	-	