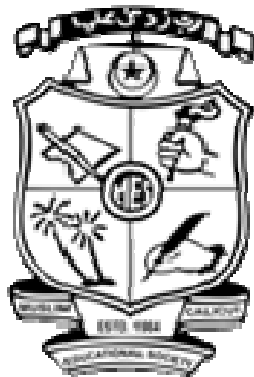


MES College Nedumkandam

Affiliated to Mahatma Gandhi University, Kottayam and Accredited by NAAC



Course Outcome- Commerce

For 2020-21 Academic year

Chembalam PO, Idukki District, Kerala

Pin code: 685553

Tel: +91 4868232043, 233060 E mail: mesndkm@gmail.com

Fax: +91 4868 233060

M.Com Finance

Semester: 1

Course code	Course Title	Course Outcome	
CM010101	SPECIALISED ACCOUNTING	CO1	It enables the student to understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.
		CO2	It enables the student Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.
		CO3	In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements
		CO4	Develop a clear understanding about different types of NBFCs, their provisioning norms and to understand the concept of NAV of mutual funds through its computation.
		CO5	It enables the student to Acquaint with the theoretical aspects of emerging areas in accounting
		CO6	
Course code	Course Title	Course Outcome	
CM010102	Organisational Behaviour	CO1	Basic understanding about the concepts of organisational behaviour
		CO2	Understanding about individual behaviour, personality and motivation
		CO3	Imparting group understanding about group behaviour and leadership related to OB
		CO4	Add the knowledge base of the learner regarding change management and deal With stress
		CO5	Impart knowledge about the role of organisational culture and conflicts on OB
		CO6	
Course code	Course Title	Course Outcome	
CM010103	Marketing Management	CO1	The learner should have a basic understanding about concepts like customer centricity, CRM, value

			chain and and customer delight
		CO2	The learner should get a clear understanding about market segmentation process and its application in marketing strategies
		CO3	Develop an idea about customer behavior and its impact
		CO4	Good understanding about product line, product mix, brand equity, vrand identity, brand personality and brand image
		CO5	Develop sound ideas regarding services marketing and service quality.
		CO6	
Course code	Course Title	Ccourse Outcome	
CM010104	Management Optimisation Techniques	CO1	Develop theoretical understanding about various business optimisation models
		CO2	Ability to develop Linear Progremming Models for business problems and solve the same
		CO3	Application of Linear Programming in areas of transportation and assignment
		CO4	Develop decision making skills under uncertainty, risk, and replacement of assets
		CO5	Understand and apply network analysis techniques for project implememntation
		CO6	
Course code	Course Title	Ccourse Outcome	
CM010105	METHODOLOGY FOR SOCIAL SCIENCE RESEARCH	CO1	This course will enable the students to understandResearch: Meaning-Significance-Objectives - Brief history of Social Science Research - Positivism and post positivism
		CO2	This course will enable the students to understandResearch Problem- Nature-formulation of research problem – Sources of identifying research
		CO3	This course will enable the students to understandCensus and sample survey- Meaning and definition of sampling design - Sample frame- Adequacy of sample size.
		CO4	This course will enable the students to understandDifferent types of scales – Rating Scale

			– Numerical Scale – Graphic Scale -Attitude Scale – Likert Response Scale.
		CO5	This course will enable the students to understand Analysis and Interpretation – meaning – need – techniques of interpretation – precautions.
		CO6	

Semester: 2

Course code	Course Title	Course Outcome	
CM010201	Advanced Corporate Accounting	CO1	The learner should able to prepare consolidated financial statements of group companies
		CO2	Preparation of the financial statements of public utility companies and deal with the disposal of surplus.
		CO3	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.
		CO4	Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act
		CO5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.
		CO6	

Course code	Course Title	Course Outcome	
CM010202	Human Resource Management	CO1	Acquaintance with basic concepts of HRM and performance appraisal
		CO2	Understanding about human resource development, stress management and work life management.
		CO3	High level knowledge about various aspects of training.
		CO4	Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.
		CO5	Understanding about HR outsourcing HR accounting and HR audit.
		CO6	

Course code	Course Title	Course Outcome	
-------------	--------------	----------------	--

CM010203	INTERNATIONAL BUSINESS AND FINANCE	CO1	Familiarisation with globalisation, internationalisation of business and the international business environment.
		CO2	Understanding about theories of international trade, trade barriers and trade blocks.
		CO3	Imparting idea about various economic institutions related to international trade.
		CO4	Achieve high level knowledge about various aspects of international monetary system.
		CO5	Develop an understanding about the international investment environment.
		CO6	
Course code	Course Title	Course Outcome	
CM010204	Quantitative Techniques	CO1	Give understanding about the applications of quantitative techniques
		CO2	Students will be able to identify appropriate parametric test for testing the hypothesis
		CO3	Equip the students with the skills to identify the most suitable non parametric test for testing a hypothesis
		CO4	The students should be equipped with the skills to apply the principles of SQC
		CO5	Develop knowledge regarding Analysis of Variance
		CO6	
Course code	Course Title	Course Outcome	
CM010205	Strategic Management	CO1	Strong understanding about the theoretical foundations of strategic management
		CO2	Clear understanding of various models of environmental and internal analysis
		CO3	Develop an idea about strategy formulation process at the corporate level
		CO4	familiarization with various tools of strategic planning and evaluation
		CO5	understanding about the modes of implementation and control strategies
		CO6	

Semester: 3

Course code	Course Title	Ccourse Outcome	
CM010301	Strategic Financial Management	CO1	Learn the theoretical foundation of financial management and financial management decisions
		CO2	Evaluate the feasibility of different options regarding discount, credit period, storage cost etc related to current assets and current liabilities and estimate working capital requirements
		CO3	Evaluate long term proposals and evaluate the risk associated with long term investment
		CO4	Evaluate the decisions regarding leasing of capital assets
		CO5	Evaluate and compare the performance of business entities
		CO6	
Course code	Course Title	Ccourse Outcome	
CM010302	Income Tax - Law and Practice	CO1	Acquire knowledge regarding the basic concepts of Income Tax
		CO2	Able to compute the income from salary and house property.
		CO3	Determine taxable profit of a business or profession.
		CO4	Able to compute capital gain and income from other sources.
		CO5	Able to calculate Gross Total Income of an individual.
		CO6	Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.
Course code	Course Title	Ccourse Outcome	
CM010303	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CO1	This course will enable the students to understand Different views on investment – types of investment – characteristics of investment – objectives of investment.Types of speculators – investment vs. speculation –investment vs. gambling – speculation vs.gambling.Investment process – investment information
		CO2	This course will enable the students to understand about Security Analysis \sFundamental analysis,Industry analysis, Company analysis

		CO3	enable the students to understand Dow theory Elliot wave principles – neutral network.Efficient market theory , market efficiency random walk theory
		CO4	enable the students to understand portfolio construction – approaches – traditional approach – modern approach – portfolio risk and return.
		CO5	enable the students to understand Sharpe‘performance index ,Treynor‘s performance index , Jenson‘s performance index , Fama‘s performance measure, Portfolio revision
		CO6	
Course code	Course Title	Ccourse Outcome	
CM800301	Indirect Tax Laws	CO1	Understand the basic concepts of Goods and Service Tax
		CO2	Develop a clear idea about the levy and collection of tax and input tax credit
		CO3	Develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act
		CO4	Understand the powers of GST authorities regarding inspection, search and seizure
		CO5	Basic understanding about the Customs Law in India
		CO6	

Semester: 4

Course code	Course Title	Ccourse Outcome	
CM010401	Advanced Cost and Management Accounting	CO1	Apply activity based absorption methods instead of conventional absorption methods
		CO2	Apply the marginal costing principles in decision making situations of businesses
		CO3	Dealing with practical cases of pricing decisions in different situations
		CO4	Understand the concept of standard costing and process of control through it
		CO5	Deal with the practical issues related to transfer pricing
		CO6	
Course code	Course Title	Ccourse Outcome	
CM010402	Income Tax	CO1	Compute the total income and tax liability of firms

	Assessment and Procedure		and Association of Persons
		CO2	Carry out assessment of companies and determine their tax liability
		CO3	Make the assessment of co operative societies and trusts.
		CO4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations
		CO5	Learn tax planning concepts and apply the same
		CO6	
Course code	Course Title	Ccourse Outcome	
CM800401	DERIVATIVES AND RISK MANAGEMENT	CO1	It enables to Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations
		CO2	Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks
		CO3	Understand and explain the concept of forward market and its function ,
		CO4	it enables toAnalyze the operation and pricing of various types of futures
		CO5	it enables to Understand the concepts and methodology of option trading and apply the models of pricing the option contracts
		CO6	it enables to Develop an idea of exchanges through swaps
Course code	Course Title	Ccourse Outcome	
CM800402	PERSONAL INVESTMENT AND BEHAVIOURAL FINANCE	CO1	Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation
		CO2	Understand and Evaluate the Significance of savings on financial destiny and it relationship with Consumerism and to understand the different elements/steps in Personal financial Planning to attain Financial Well Being and Evaluate the different retail investment avenues.
		CO3	Know the meaning of Behavioural Finance, its evolution and related theories
		CO4	To understand different Heuristics, Biases

			and other Irrational Investment Behaviours
		CO5	Understand the relationship between biases and to adopt techniques to lower the impact of biases
		CO6	
Course code	Course Title	Ccourse Outcome	
CM010404	Comprehensive Viva	CO1	Learner should have the capacity to communicate the understanding in various subjects studied
Course code	Course Title	Ccourse Outcome	
CM010403	Project Report	CO1	Quality research output and presentation

B.Com Computer Application Model II

Semester: 1

Course code	Course Title	Ccourse Outcome	
CO1CRT01	Dimensions And Methodology Of Business Studies	CO1	understand business and its role in society
		CO2	have an understanding of Business ethics and CSR
		CO3	comprehend the business environment and various dimensions
		CO4	familiarise Technology integration in business
		CO5	introduce the importance and fundamentals of business research
Course code	Course Title	Ccourse Outcome	
CO1CRT02	Financial Accounting I	CO1	This course will enable the students to combine practice and theoretical knowledge of financial accounting and develop awareness of emerging trends in financial accounting,
		CO2	Explain and apply accounting concepts, principles and conventions for preparation of Financial Statements, Record basic accounting transactions and prepare annual financial statements of Sole trader
		CO3	To understand and provide decision making skills to the students in the area of Royalty Accounting
		CO4	Know the ascertainment of profit under Single Entry system.
		CO5	Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment
		CO6	Understand the treatment of firm Accounting
		Course code	Course Title
CO1CRT03	Corporate Regulations and Administration	CO1	Familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013
		CO2	Introduce the concept of companies and its classification
		CO3	Describe the promotion and formation of company
		CO4	Discuss about share capital and the procedures
		CO5	Describe the membership requirements in company and its meetings

		CO6	Discuss about the windingup of company
Course code	Course Title	Ccourse Outcome	
CO1CMT01	Banking And Insurance	CO1	Understand origin of banking activities, functions of banks, credit creation, and funnctions of RBI
		CO2	Ability to describe various innovations and reforms in banking
		CO3	Ability to describe banker and customer relationship
		CO4	Familiarise students with basic concepts and principles of insurance
		CO5	Ability to describe various types of insurances

Semester: 2

Course code	Course Title	Ccourse Outcome	
CO2CRT04	Financial Accounting II	CO1	To introduce the system of Hire Purchasing
		CO2	To familiarize the concept of Branch account and its system
		CO3	To understand the Scope of departmental accounting
		CO4	Prepare financial accounts for partnership firms in different situations of admission, retirement ,death and insolvency of the partners and dissolution of the firm.
		CO5	Enable the students to gain an idea of applicability of Accounting Standards –

Course code	Course Title	Ccourse Outcome	
CO2CRT05	Business Regulatory Frame Work	CO1	To familiarise the students with the legal framework influencing business decisions.
		CO2	Familiarise students with special contracts
		CO3	To understand different types of special contracts
		CO4	Ability to understand principal agent relationship and laws regarding that
		CO5	To undestand sale of goods act

Course code	Course Title	Ccourse Outcome	
CO2CRT06	Business management	CO1	Introduce the concept of management
		CO2	Discuss the principles of management
		CO3	Describe about planning
		CO4	Describe about organising
		CO5	Describe about direction and control
		CO6	Discuss about management techniques

Course code	Course Title	Ccourse Outcome	
CO2CMT02	Principles of Business Decision	CO1	Familiarise the students with the economic concepts and principles underlying business decision making
		CO2	Expalin about the demand theory and law of demand
		CO3	Discuss about production theory and production function
		CO4	Discuss about cost theory and cost function
		CO5	Describe about pricing theory
		CO6	Explain pricing under different market situations

Semester: 3

Course code	Course Title	Ccourse Outcome	
CO2CRT07	Corporate Accounts I	CO1	Enabling the students to understand the features of Shares and Debentures
		CO2	Develop an understanding about redemption of Shares and Debenture and its types
		CO3	To give an exposure to the company final accounts
		CO4	Aimed to familiarize the concept Investment Account
		CO5	To provide knowledge about Insurance claims

Course code	Course Title	Ccourse Outcome	
CO2CRT08	Quantitative Techniques for Business- 1	CO1	Understand basic statistical concepts such as statistical collection, statistical series, tabular and graphical representation of data
		CO2	Calculate measures of central tendency, dispersion and asymmetry, correlation and regression analysis
		CO3	Independently calculate basic statistical parameters viz- mean, measures of dispersion, correlation coefficient, indexes)
		CO4	Choose a statistical method for solving practical problems
		CO5	Highlight statistical relationships between variables in data sets

Course code	Course Title	Ccourse Outcome	
CO3CRT09	Financial Market and Operations	CO1	Familiarise the students with financial market operations in India
		CO2	Develop an understanding about Indian financial system
		CO3	To give an exposure to the Primary market
		CO4	Aimed to familiarize the concept Secondary market

		CO5	To provide knowledge about mutual funds
		CO6	Explain about derivatives
Course code	Course Title	Ccourse Outcome	
CO3CRT10	Marketing Management	CO1	Provide a sound understanding of the basic principles of marketing management and their applications
		CO2	Introduce about marketing management
		CO3	Explain about product mix
		CO4	Enable the students to understand about price mix
		CO5	Students can get an idea about physical distribution mix
		CO6	Keep them aware about recent trends in marketing
Course code	Course Title	Ccourse Outcome	
CO3OCT02	Information technology for business	CO1	Learning the concepts of information technology and information systems.
		CO2	Describe the concepts of cyber ethics and types of computer networks.
		CO3	Learning the programming concepts of HTML and design Web pages using html.
		CO4	Describe the various Internet protocols, web browsers, search engines and the various business applications of Internet.

Semester: 4

Course code	Course Title	Ccourse Outcome	
CO2CRT11	Corporate Accounts II	CO1	To make them aware about accounts of banking companies
		CO2	Keep them aware about accounts of insurance companies
		CO3	Enable the students to understand about amalgamation , absorption and external reconstruction
		CO4	Students can get an idea about internal reconstruction
		CO5	Enable the students to gain an idea of liquidation of companies
Course code	Course Title	Ccourse Outcome	
CO4CRT12	Quantitative Techniques For Business II	CO1	Ability to calculate coefficient of correlation by using different methods
		CO2	Ability to make predictions of future production, consumption using regression analysis

		CO3	Calculate index numbers
		CO4	Ability to understand, interpret and evaluate changes in economic phenomena over time by using different components of time series
		CO5	Ability to calculate chances of occurrences of events.(Probability)
Course code	Course Title	Ccourse Outcome	
CO4CRT13	Entrepreneurship Development and Project Management	CO1	Develop entrepreneurial spirit among students
		CO2	Empower students with sufficient knowledge to start up their venture with confidence
		CO3	Mould young minds to take up challenges and become employer than seeking employment
		CO4	Make them aware of the opportunities and support for entrepreneurship in India
		CO5	Students can get an idea about project identification and project formulation
		CO6	Keep them aware about entrepreneurial support in India

Semester: 5

Course code	Course Title	Ccourse Outcome	
CO2CRT14	Cost Accounting - 1	CO1	Aimed to familiarize the concept of cost accounting
		CO2	Helps to gather knowledge on preparation of cost sheet in its practical point of view
		CO3	To familiarize the concept of MaterialandLabour
		CO4	To introduce the concept of overhead cost
		CO5	Enabling the students to understand reconciliation Statements
Course code	Course Title	Ccourse Outcome	
CO5CRT15	Environment Management and Human Rights	CO1	Aimed to familiarize the concept of Multidisciplinary nature of environmental studies
		CO2	Helps to gather knowledge on natural resources and its conservation
		CO3	To familiarize the concept of Ecosystem and biodiversity as well as its conservation
		CO4	To introduce the concept of environment pollution and other social issues
		CO5	Enabling the students to understand Right to Information Act
		CO6	Keep them aware about the concept of human rights

Course code	Course Title	Ccourse Outcome	
CO5CMCT02	Computerised Accounting	CO1	processing a variety of accounting transactions
		CO2	converting a manual accounting system to a computer based system;
		CO3	prepare Financial Statements on the completion of the accounting cycle in a timely fashion
		CO4	To improve their competitive position through practical methods and up-date the changes in the subject areas
		CO5	To enable the students to learn the concepts GST and other taxes.
		CO6	Learn fundamental skills and basic knowledge in the area of business payroll

Course code	Course Title	Ccourse Outcome	
CO5CMCT08	Programming in C	CO1	Understand a functional hierarchical code oranisation by iplementing algorithm and flowchart with basic concepts of proramming
		CO2	Understand the concept of decission makin branchin and efficient use of functions
		CO3	ability to work with textual information and understand th common data structure like array and string
		CO4	Ability to understand and operate with pointers ,structures and union

Course code	Course Title	Ccourse Outcome	
CO5OP03	Fundamentals of Accounting	CO1	Aimed to familiarize the concept of accounting, principles of accounting
		CO2	Ability to journalise a set of transactions
		CO3	Ability to form an account balance it, and preparing different day books
		CO4	Ability to prepare trial balance
		CO5	ability to prpare final accounts

Semester: 6

Course code	Course Title	Ccourse Outcome	
CO2CRT17	Cost Accounting - 2	CO1	To provide knowledge about joband Contrat costing
		CO2	To create an awareness regarding operational costing
		CO3	To provide knowledge about budget control keeping in mind the scope of the concept

		CO4	To develop the know-how and concept of marginal costing with practical problems
Course code	Course Title	Ccourse Outcome	
CO6RT18	Advertisement And Sales Management	CO1	Make students aware about origin and development of advertisement
		CO2	Ability to describe advertisement appeal and media
		CO3	make students aware about advertisement research
		CO4	Ability to describe what are the different sales promotion techniques
		CO5	make students aware about personal selling
		CO6	
Course code	Course Title	Ccourse Outcome	
CO6CRT20	Management Accounting	CO1	Acquaint the students with management accounting techniques for the analysis and interpretation of financial statements
		CO2	Helps the students to study the basic framework of financial reporting.
		CO3	To provide knowledge about finacial statement analysis
		CO4	To create an awareness regarding ratio analysis
		CO5	To provide knowledge about fund flow analysis
		CO6	To develop the practice and concept of cash flow analysis with practical problems
Course code	Course Title	Ccourse Outcome	
CO6PR01	Project and Viva	CO1	Quality research output and presentation