RANI CHANNAMMA UNIVERSITY

VIDYASANGAMA, NATIONAL HIGHWAY-04,
BELAGAVI-591156

- **PROGRAMME OUTCOMES(POs)**
- **PROGRAMME SPECIFIC OUTCOMES(PSOs)**
- **COURSE OUTCOMES(COs)**

DEPARTMENT OF COMMERCE

(2019-20)

Attainment of Master of Commerce (M.Com) Programme outcomes:

- To equip a student with all the contemporary issues in the field of Commerce.
- To become an independent entrepreneur and contribute towards economic growth and development
- To acquaint with all the tools and techniques of managing the business effectively.
- To equip a student well versed in national and international trade and commerce related activities
- To provide a complete understanding of all the core areas of commerce such as Advanced Financial Accounting, Advanced Cost Accounting, Advanced Management Accounting, International Trade and Business, Security Analysis And Portfolio Management, Business Research Methods and Direct and Indirect Taxes.

Master of Commerce (M.com) Programme Specific Outcomes:

- To teach in colleges and universities
- To become tax and investment consultants
- To work in government sector
- To become an entrepreneur
- To work in corporate sector in different capacities such as auditor, manager, director, finance officer, tax officer, company secretary, accounts officer and other executive posts
- To work in banking sector
- To work in insurance sector
- To appear for administrative level competitive examinations
- To enrol for research in their interested area

Course outcomes for each semester and paper wise:

Semester	Course Paper	Course Outcomes
Semester I - Revised Syllabus	Corporate Strategic Management	• The basic outcome of the course is to educate about the basic inputs in making and implementing corporate strategic decisions. • To examine environmental analysis and diagnosis for matching the core competencies • To evaluate and control the corporate

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		strategies
	Advanced Marketing Management	• To provide conceptual understanding of marketing management concepts. • To familiarizing the changing dimensions of marketing management. • To equipping students to the needs of consumer society.
	Financial Management	• The outcome of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms. • To equip students with important financial decisions such as capital structure, capital budgeting and dividend decisions. • To provide an insight of methods, approaches and techniques used in optimum utilisation of funds.
	Applied Economics for Business	• The application of micro economic theory and principles in business decision making • To analyse the behaviour of cost and revenue to evaluate and control the economic activities.
	Management Accounting	• It familiarizes the students with accounting techniques for managerial decision making. • It acquaints the students with application of advanced managerial accounting techniques. • It helps in evaluating the complex ideas and tolerate ambiguity in managerial problem solving • It demonstrates the need for a balance between financial and non-financial Information in decision making.
	Stock Market Operations	• To equip the students with functioning of stock market. • To create understanding regarding depository services and credit rating agencies. • To create awareness regarding international stock market operations
	Cost Management and Standards	• To equip the students with cost management practices and techniques to

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		minimise the cost of production. • To equip the students with the clear understanding of implementation of cost accounting standards in the organisation.
	Principles and Practice of Taxation	• Apply an understanding of the common penalties in corporate tax cases. • Students will apply critical thinking and problem-solving skills related to taxation of corporations, and will recognize potential opportunities for tax savings and tax planning. • Students will convert complex and technical tax terminology into language that translates to nontechnical audiences.
	Knowledge Management	• To teach the students about the fundamentals of knowledge management and application of the same in the knowledge society. • To establish the relationship between cross functional areas and knowledge management.
	Retail and Digital Marketing	• This course is designed to provide the learner a good understanding of the concepts, strategies, and trends associated with a retail operation in the Indian market place. • To help the learner to explore the current retail environment, key retail management strategies and trends in retailing • To address the emerging issues on the internet from a marketing perspective
	Indian Banking System	• To enable the students to understand the organization and functioning of Indian banking system. • To equip the students with the understanding of functioning of Non-Banking Financial Companies, RRB's, Development Banks and Central Bank.
	Fundamentals of Insurance	• To enable the students to understand and evaluate concepts of insurance business, social security schemes and legal framework and structure of insurance business in India. • The outcome is to teach how to calculate premiums and bonus. • To teach students how to protect the interest of policy holders and to resolve

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		grievances smoothly.
Semester II - Revised Syllabus	Business Research Methods	• It familiarises the students with basics of research and the research process. • Develop understanding on various kinds of research, objectives of research, research process and research designs and sampling. • Enables the students in conducting research work and formulating research synopsis. • Enhances knowledge and skills to carry out research for business.
	Quantitative Techniques	• Demonstrates a sound knowledge of statistical terms. • Acquaints the students with quantitative methods and techniques that play an important role in analysing business issues. • Develops the thinking ability to assist in effective managerial decisions. • Develops the skills in formulation and application of mathematical models in business decision making scenarios.
	Corporate Restructuring	• The outcome of the course is to teach the basic issues and techniques of mergers and acquisitions. • The outcome is to understand corporate valuation and corporate control. • To teach how to manage sick industry and to convert it into healthy unit.
	Fundamentals of Business	• The outcome of the course is to acquaint the non commerce students with the basic concepts of business and different forms of ownership in business • To create awareness regarding consumer protection act. • To be familiar with recent business trends.
	Basics of Income Tax	• To provide the basic knowledge of income tax and income tax authorities. • To be familiar the understanding of computation of different sources of income tax • To outcome is to teach assessment procedure.
	Advanced Corporate Accounting	• Have a comprehensive understanding of the advanced issues in accounting for asset, liabilities and owners' equity.

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		• Enables the students to understand the accounting requirements for a corporate group and familiarity with the theory. • Develops an ability to prepare consolidated accounts for a corporate group • Acquaint the students with company accounting and the issues related with accounting practices. • Develops an ability to account for a range of advanced financial accounting issues.
	Investment Analysis and Portfolio Management	• Develops the thorough understanding of the process of investments. • Familiarises with the fundamental and technical analysis of the diverse investment avenues. • Provides an opportunity to understand portfolio theories and models. • Encourage the students to apply stock and option valuation models in portfolio Management.
	Marginal Costing for Managerial Decisions	• To equip the students with the foundations of marginal costing, break even analysis and Cost-Volume-Profit Analysis • The outcome is to understand cost analysis and the application of marginal costing for managerial decisions.
	Corporate Tax Planning	• Apply an understanding of the common penalties in corporate tax cases. • Students will apply critical thinking and problem-solving skills related to taxation of corporations and will recognize potential opportunities for tax savings and tax planning. • Students will convert complex and technical tax terminology into language that translates to non-technical audiences.
	Employee Relations Management	• To understand the various facets of employee relations and their policies • To understand various labour related acts and legislations • To outcome is to teach emerging issues in employee relations management and their welfare measures in India.
	Consumer Behaviour	• To understand the conceptual foundations of consumer buying behaviour.

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		• To provide an in-depth understanding of the consumer buying process and their determinants as relevant for decision making • To feminize the current changing behaviour of consumer.
	Funds Management in Banks	• To give insights about the concept of funds and its management practices in banking organizations. • The outcome is to understand the management of reserves, bank deposits and bank loans.
	Management of Life Insurance	• To acquaint the learners about various facets of life insurance and its products • To understand annuities, pensions and mitigation of risk associated with policies • To familiar with life insurance policy conditions and privileges enjoyed by policy holders.
Semester III – Old Syllabus	Business Research Methods	• It familiarises the students with basics of research and the research process. • Develop understanding on various kinds of research, objectives of doing research, research process and research designs and sampling. • Enables the students in conducting research work and formulating research synopsis. • Enhances knowledge and skills to carry out research for business.
	International Financial Management	• To expose the students to study the various aspects of foreign exchange market and different aspects of international financial management • To understand foreign exchange risk management and financing of foreign operations
	Financial Markets and Institutions	• To assist students in understanding structure and working of financial institutions and markets in India. • To develop an understanding of various theories and structure of interest rates • To equip students with various investment institutions operating in financial markets.
	Corporate Accounting	• To develop an understanding of various concepts of corporate accounting. • To provide an insight about accounting formats and strategies used by different

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		Corporate organisations under different situations. • To familiarise students with various complex aspects of corporate accounting • To enable students to apply these concepts in corporate organisations.
	Accounting for Specialized Institutions	• To make the students to understand the different aspects of specialized accounting practices. • To familiarise the students with the contemporary issues in management of specialised institutions • To enable students to apply accounting concepts by imparting practical knowledge.
	Production and Operations Management	• Identify the elements of operations management and various transformation processes • To enhance productivity and competitiveness. • Analyze and evaluate various facility alternatives and their capacity decisions, • Develop a balanced line of production; scheduling and sequencing techniques in operation environments. • Plan and implement suitable materials handling principles and practices in the operations • To plan and implement suitable quality control measures in Quality Circles to TQM.
	Cost management	• To make the students understand about the basic of cost management and the role of cost management in different decisional areas. • To understand and implement product costing, process costing, joint product costing and by-product costing systems in the organisation
	Cost Accounting Standards	• To gain a comprehensive understanding of all the aspects relating to standards of costing. • To provide an idea about presentation and disclosure of cost data as per CAS. • To understand and implementation of these standards in the organisation.
	Bank Marketing	• To teach marketing practices followed by banks to market their services. • The outcome is to conduct marketing

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		research in banking sector • To analyse the business environment and frame suitable strategies
	Banking in India	• To teach the meaning, structure and functioning of commercial banks, non-banking financial institutions and central bank. • To understand the services offered by RRB's and Development Banks
	Management Accounting for Bankers	• To understand the concept of management accounting practices in banks • To understand the relevance of marginal costing and break even analysis in banking sector • To teach the analysis and interpretation of financial statements of banks
	Personal Financial Planning	• Provide solutions assessments and validation to a broad range of financial securities concepts. • Work as a professional for maintaining high standards of practice, making ethical/legal judgments and decisions, and sustaining professional standing through a commitment to life-long learning. • Demonstrate effective use of written, verbal, and non-verbal communication, employing relevant knowledge, skills, and judgment in a business setting.
Semester IV – Old Syllabus	E-Commerce	• To equip students to assess e-commerce requirements of a business and develop e-business plans and to interact with various IT professionals who may be developing e-commerce applications. • To understand various e-payment systems and to find solution for security issues • To teach accounting software and accounting packages
	International Business	• To expose the students the different dimensions of international business and its environment. • To expose students to different dimensions of international business and its environment. • To develop understanding of various theories and modes of international business.

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		• To provide knowledge of various international organisations and their role in international trade.
	Security Analysis and Portfolio Management	• Develops the thorough understanding of the process of investments. • Familiarises with the fundamental and technical analysis of the diverse investment avenues. • Provides an opportunity to understand portfolio theories and models. • Encourage the students to apply stock and option valuation models in portfolio management.
	Innovations in Accounting	• To equip students with currently unresolved issues in accounting • To understand human resource accounting and inflation accenting • To teach the social and environmental accounting, creative accounting and also accounting for intangibles.
	Mutual funds	• To analyze the trends in returns of selected funds • To understand the functions of and Assets Management Company • To understand the performances of various schemes using various tools to measure the performances.
	Techniques of Costing	• To teach the various techniques of cost accounting. • Application of cost accounting techniques for cost reduction and cost control.
	Strategic Cost Management	• To apply various cost management techniques for planning and controlling performance in order to set, monitor and control strategic objectives. • Analyse the processes involved in identifying, measuring, analysing, interpreting and communicating information to managers in pursuit of the organisation goals. • Analyse the linkage between cost data and systems and the organisation of activities and resource flows in a range of manufacturing and service activities.
	Recent Development in Cost Accounting	• To familiarise the students with recent development in cost accounting • The outcome is to implement these recent developments in the organisation

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	Foreign Exchange and Risk Management	• To familiarise the students about the foreign exchange market and measuring economic and accounting exposure • To understand the component risk management in banking sector
	Financial Management in Commercial Banks	• To familiarize the students about the policies and practices followed by bank in financial management, capital structure management, Asset & Liabilities management, mergers & acquisitions. • The outcome is to understand the bank portfolio allocation and risk-return trade off technique.
	Fund Management in Commercial Banks	• To give insights to the students about the concept of fund and its management practice with respect to Banking Organizations. • To give insights about the concept of funds and its management practices in banking organizations. • The outcome is to understand the management of reserves, bank deposits and bank loans.
	Project Report	• The outcome of project report is to undergo practical exposure of the actual working conditions of functional areas of the organisation. • It helps students to bridge the gap between theory studied and its practical implementation in the organisation.

RANI CHANNAMMA UNIVERSITY BELAGAVI

IQAC Co-ordinator

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