

M.Com Semester 1 : Program Outcomes

Course and Code	Core/ Compulsory	Credit	Course Content		Course Outcomes and Unitwise Outcome
			Unit and Weightage	Contents	
Economics of growth development & planning (I)			Unit 1 (25%)	Growth Economy	CO - Growth Economy CO 1 - Discussing the nature and scope of Growth Economics CO 2 - Examining the issues involves in Economic Growth and Economic Development CO 3 - Discussing the concept of Sustainable Development and examining the indicators of Development
			Unit 2 (25%)	Growth Economy	CO - Growth Economy CO 1 - Discuss the classical theories of Growth CO 2 - Explain Adam Smith's model of Growth CO 3 - Evaluate Ricardo and Karl Marx on their Growth Models
			Unit 3 (25%)	Human Resource Development	CO -Human Resource Development CO 1 - Clarifying the concept of Human Resource Development CO 2 - Examining the relationship between Human Resource Development and Economic Development CO 3 - Explaining the concept of Human Development Index and its recent trends in India CO 4 - Discussing the concepts of Gender Development Index(GDI) and Gender Empowerment Measure(GEM)
			Unit 4 (25%)	Economic System	CO -Economic System CO 1 - Discuss different types of economic systems CO 2 - Examining market economy and mixed economy CO 3 - Explain Liberalisation, Privatisation and Globalisation CO 4 - Evaluating the role of the state in the Indian economy

Management of theory & Practices (I)	Unit 1 (20%)	Management theories	<p>CO Management theories</p> <p>CO1 Define management</p> <p>CO2 Define principles of management</p> <p>CO3 Explain the need of management theories</p> <p>CO4 Discuss human relation school ,system management school , decision management school</p> <p>CO5 Explain quantitative measurement school , contingency management school , comparative management school</p> <p>CO6 Explain the meaning and characteristics of learning organization</p> <p>CO7 Discuss japanese management techniques</p> <p>CO8 Discuss modern management school</p>
	Unit 2 (15%)	Basic understanding of culture & power	<p>CO Basic understanding of culture & power</p> <p>CO 1 Explain the meaning of culture and power</p> <p>CO 2 Explain the characteristics of culture and power</p> <p>CO 3 Discuss the dimension of culture and power</p> <p>CO 4 Explain the types of culture and power</p> <p>CO 5 Discuss the various issues of culture and power</p>
	Unit 3 (15%)	Knowledge management	<p>CO Knowledge management</p> <p>CO 1 Define knowledge management</p> <p>CO 2 Discuss the importance of knowledge management</p> <p>CO 3 Explain the process of knowledge management</p> <p>CO 4 Discuss the succesful measurement of knowledge management</p>
	Unit 4 (30%)	Performance appraisal	<p>CO Performance appraisal</p> <p>CO 1 Explain the meaning human resource management</p> <p>CO 2 Discuss the importance of performance appraisal</p> <p>CO 3 Define performance appraisal</p> <p>CO 4 Discuss the ojective of performance appraisal</p> <p>CO 5 Explain the performance appraisal process</p>

				<p>CO 6 Discuss the methods of performance appraisal</p> <p>CO 7 Discuss the characteristics of performance appraisal</p> <p>CO 8 Discuss fringe benefits</p> <p>CO 9 Discuss the types of fringe benefits</p> <p>CO 10 Explain career planning and career development</p>			
		Unit 5 (10%)	Discipline management	<p>CO Discipline management</p> <p>CO 1 Define discipline management</p> <p>CO 2 Explain the nature of discipline management</p> <p>CO 3 Explain importance and cause of effective discipline management</p>			
		Unit 6 (10%)		CO Case study			
Advertising & sales Management (I)			Unit 1 (25 %)	Advertising	<p>This course is to acquaint students with the theory and practice of advertising , as well as management of a firm's sales operations.</p> <p>CO1 Explain advertising as a tool of marketing</p> <p>CO2 Explain advertising effects</p> <p>CO3 Explain advertising as a powerful tool for consumer welfare</p> <p>CO4 Explain role of advertising in modern business</p> <p>CO5 Explain advertising objective and advertising budgets</p>		
					Unit 2 (25 %)	Different types of advertising media	<p>CO1 Explain advertising media , print media , broadcasting media</p> <p>CO2 Explain non-media advertising , media planning and scheduling</p> <p>CO3 Explain advertising on internet and media selection decision</p>
					Unit 3 (20 %)	Selling	<p>CO 1 Explain concept , objectives and functions of sales management</p> <p>CO 2 Explain fundamentals of selling</p> <p>CO 3 Explain selling process</p> <p>CO 4 Explain salesmanship , product and customer knowledge</p>
					Unit 4 (20 %)	Sales planning	<p>CO 1 Explain importance and types of planning</p> <p>CO 2 Explain sales planning process</p> <p>CO 3 Explain sales forecasting</p> <p>CO 4 Explain determining sales territories</p> <p>CO 5 Explain sales quota and sales budget</p>
					Unit 5 (10 %)	Case study	

Financial & management Account (I)	(I)	Unit 1 (35%)	Holding Company Accounts	CO Holding company accounts CO1 Explain holding company & subsidiary company as per companies act, 2013 CO2 Prepare consolidate balance sheet with one subsidiary company as per companies act ,2013
		Unit 2 (35%)	Managerial Remuneration	CO Managerial remuneration CO 1 Explain and compute the provision of managerial remuneration under the companies act ,2013
		Unit 3 (20%)	Accounting for Non-Government Organisation	CO Accounting for non-government organisation CO 1 Explain the meaning and definition of NGO CO 2 Explain the formation and classification on NGO CO 3 Explain the importance of NGO accounting CO 4 Discuss the accounting framework for NGO CO 5 List out various types of books and record maintained by NGO CO 6 Differentiate between NGO and NPO
		Unit 4 (10%)	Social Accounting	CO Conceptual understanding CO 1 Define public interest CO 2 Explain the approaches of social accounting CO 3 Explain the responsibilities of accountancy professionals
Financial & management Account (II)		Unit 1 (40%)	Final Accounts	CO Final acconts of limited company CO 1 Prepare final account as per companies act , 2013
		Unit 2 (30%)	Branch Account	CO Branch account CO 1 Explain single rate translation method CO 2 Explain forward and future rate of exchange rates CO 3 Explain the factors affecting the foreign currency exchange rates

		Unit 3 (15%)	Environmental Accounting	CO Environmental accounting CO 1 Define environment CO 2 Explain national accounts CO 3 Explain the importance of natural resources and environment CO 4 Explain the environmental accounting origin and development CO 5 Discuss the environmental accounting for developed and developing countries CO 6 Explain the merits and demerits of environmental
		Unit 4 (15%)	Human Resource Accounting	CO Human resource accounting CO 1 Explain the need & development of human resource accounting CO 2 Explain the valuation of human resources CO 3 Explain the recording and disclosure in financial statement CO 4 Explain the importance of human resource accounting in india
Financial & management Account (III)		Unit 1 (25%)	Accounting Standards	CO Give knowledge in recent trends in accountancy , basic working knowledge of some of the provisions of income tax CO Accounting standards CO 1 Explain the meaning and object of international accounting standard board CO 2 Explain the utilities of international accounting standard board CO 3 Explain the disclosure of accounting policies CO 4 Discuss the method of evaluation of stock CO 5 Discuss the accounting treatment of depreciation CO 6 Prepare financial statement
		Unit 2 (55%)	Income Tax	CO Income tax CO 1 Compute income under the head "profits and gains of business or profession " under section 28 to 43 , 43B , 43C , 44AA , 44AB , 44AD ,44AE ,44AF , CO 2 Compute income under the head "capital gains" under section 28 to 43 CO 3 Compute set off and carry forward of losses under section 70 , 71, 72 ,72A , 73 ,74 , 74A , 75 , 78, 79 & 80
		Unit 3 (20%)	Goods and Service Tax	CO Goods and service tax

				CO 1 Explain the dual GST and mention its advantages
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				CO 2 Explain the short comings and challenges of GST
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				CO 3 Explain Goods , services , CGST , IGST , Person , works contract , places of business , aggregate turnover , business , supply , composite supply and mixed supply
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