

M.Com Semester 2 : Program Outcomes

Course and Code	Core/ Compulsory	Credit	Course Content		Course Outcomes and Unitwise Outcome
			Unit and Weightage	Contents	
Economics of growth development & planning (II)			Unit 1	Nature, Scope and	CO - Nature, Scope and Limitations of Growth Models CO 1 - Discuss Prof. Schumpeter's growth model CO 2 - Explain Prof. Harrod - Domar growth model CO 3 - Discuss Robert Solow growth model
			Unit 2	Growth Models for Underdeveloped Countries	CO - Growth Models for Underdeveloped Countries CO 1 - Explain Prof. Levis's model CO 2 - Discuss Prof Leibenstein's model CO 3 - Discuss Prof. Regner Nurkse's model
			Unit 3	Growth Models for Underdeveloped Countries	CO - Growth Models for Underdeveloped Countries CO 1 - Discuss Balanced and Unbalanced Growth Theories CO 2 - Explain Theory of Inclusive Growth CO 3 - Discuss Rostow's Stages of Economic Growth
			Unit 4	Techniques of	CO - Techniques of Planning CO 1 - Discuss capital - output ratio and its uses CO 2 - Explaining input - output techniques CO 3 - Examining Project evaluation CO 4 - Discuss Cost - Benefit Ratio Analysis
Management			Unit 1 (15%)	Managing change	CO Managing change CO1 Explain the basic change process CO2 Explain resistance to change

Unit 2 (15%)	Building effective	CO Building effective teams CO1 Explain the characteristics of effective teams CO2 Explain team and network CO3 Discuss internal and external dynamics
Unit 3 (25%)	Conflict management	CO Conflict management CO 1 Explain the nature of conflict CO 2 Explain changing view of conflict CO 3 Explain functional and dysfunctional conflict CO 4 Explain the conflict process CO 5 Discuss the various conflicts levels CO 6 Discuss transactional analysis CO 7 Explain conflict resolution and managerial implication
Unit 4 (15%)	Management by confidence	CO Management by confidence CO 1 Explain the meaning of management by confidence CO 2 Explain the characteristics of management by confidence CO 3 Explain the tools of confidence CO 4 Explain the process of confidence CO 5 Discuss the merits and demerits of confidence guidance of principle
Unit 5 (20%)	Concepts: Management	CO Concepts: Management CO 1 Explain core competance CO 2 Discuss total quality management CO 3 Explain empowerment CO 4 Explain business process reenginerring CO 5 Explain enterprise resource planning CO 6 Explain cyber cope CO 7 Discuss value stream management CO 8 Explain vision & mission
Unit 6 (10%)	Case Study	CO Case study

Advertising & sales Management (II)				<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>
	Unit 1 (20%)	Advertising message design and development	<p>CO1 Explain message design and development</p> <p>CO2 Explain copy development</p> <p>CO3 Explain types of appeal</p> <p>CO4 Explain copy testing</p>	
	Unit 2 (20%)	Measuring advertising effectiveness	<p>CO1 Explain measuring advertising effectiveness</p> <p>CO2 Explain managing advertising agency and client relationship</p> <p>CO3 Explain techniques for measuring advertising effectiveness</p> <p>CO4 Explain promotional scene in india</p>	
	Unit 3 (10%)	Sales organization	<p>CO1 Explain sales organization setting up</p> <p>CO 2 Explain planning process</p> <p>CO 3 Explain principles of determining sales of organization</p>	
	Unit 4 (20%)	Sales force management	<p>CO 1 Explain estimating manpower requirement for sales department</p> <p>CO 2 Explain planning for manpower recruitment and selection , training and development , placement and induction</p> <p>CO 3 Explain motivating sales force and leading sales force</p> <p>CO 4 Explain compensation and promotion policies</p> <p>CO 5 Explain sales meeting and contest</p>	
	Unit 5 (20%)	Control process	<p>CO 1 Explain the analysis of sales volume</p> <p>CO 2 Explain costs and profitability</p> <p>CO 3 Explain managing expenses of sales personnel</p> <p>CO 4 explain sales force performance</p>	
	Unit 6 (10%)	Case study		

Financial & management Account (IV)			Objective	The objective of this course is to expose the students to advanced accounting methods; such as maintenance of insurance companies accounts	
			Unit 1 (35%)	Cash Flow Statement	CO Cash Flow Statement CO1 Explain the Concepts and objectives of Cash Flow Statement CO 2 Explain the uses and limitations of Cash Flow Statement CO 3 Describe the method of Preparation of Cash Flow Statement as per Indian Accounting
			Unit 2 (35%)	Holding Company	CO Holding Company Accounts CO 1 Explain the concept of Holding Companies CO 2 Explain the method of Preparation of Consolidated Balance Sheet with one subsidiary
			Unit 3 (15%)	Managerial	CO Managerial Remuneration CO 1 Explain the Provisions under the companies act for Managerial Remuneration CO 2 Explain the method of Computation of Managerial Remuneration
			Unit 4 (15%)	Social Accounting	CO Conceptual Understanding of terms of Social Accounting CO 1 Explain the concept of Social accounting CO 2 Explain the method of Social responsibility accounting
Financial & management Account (V)			Unit 1 (35%)	ACCOUNTING FOR INSURANCE COMPANY	CO ACCOUNTING FOR INSURANCE COMPANY CO 1 Explain Commercial & legal background of insurance business - - CO 2 Explain books maintained by insurance company CO 3 preparation of final CO 2 accounts of life insurance & general insurance company (elementary problems only)
			Unit 2 (20%)	VALUE ADDED ACCOUNTING	CO VALUE ADDED ACCOUNTING CO 1 Explain the Definition and concept of generation of value added application statement - , - CO 2 Explain difficulties in preparation of value added statement CO 3 Explain uses of value added product pricing - high tech accounting and value added CO 4 Describe group value added statement
			Unit 3 (25%)	BRANCH ACCOUNTING	CO BRANCH ACCOUNTING

				<p>Explain the accounting for Independent branch</p> <p>Explain the foreign branch as per accounting standard II (exchange rate should be given)</p>
		Unit 4 (10%)	RECENT TRENDS IN PUBLISHED ACCOUNTS	<p>CO RECENT TRENDS IN PUBLISHED ACCOUNTS</p> <p>CO1 Explain the recent trends in published accounts</p>
		Unit 5 (10%)	REPORTS TO MANAGEMENT	<p>CO REPORTS TO MANAGEMENT</p> <p>CO 1 Explain the Objectives of reporting</p> <p>CO 2 Explain the reporting needs of different management levels and types of reports</p> <p>CO 3 Explain the guiding principles for preparing reports and modes of reporting and preparation of reports and uses of reports by management</p>
Financial & management Account (VI)		Unit 1 (35%)	Designing in accounting system	<p>CO Designing in accounting system</p> <p>CO 1 Compute income from other sources under section 56 to 59</p> <p>CO 2 Compute income of other person included in assessee's total under section 60 to 65</p>
		Unit 2 (10%)	Tax Deduction- Payment	<p>CO 1 Compute deduction of tax at source under section 192 to 206 & 206A</p> <p>CO 2 Compute tax collection at source under section 206C & 206CA</p> <p>CO 3 Compute advance payment of tax under section 207 & 219</p> <p>CO 4 Compute interest chargeable in certain case under section 234A , 234B , 234C & 234D</p>
		Unit 3 (35%)	Computation of Total Income	<p>CO Computation of total income and tax payable by partnership firm</p> <p>CO 1 Explain the meaning of partnership firm</p> <p>CO 2 Explain the scheme of taxation of firms</p> <p>CO 3 Discuss the condition of firm under section 184</p> <p>CO 4 Discuss the condition for claiming deduction of remuneration and interest to partners under section 40 b</p> <p>CO 5 Compute income of firm</p> <p>CO 6 Compute tax of firm</p>
		Unit 4 (20%)	Goods and Services Tax	<p>CO Goods and service tax</p>

				CO 1 Explain the impact of GST on key industries / sectors
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				CO 2 Discuss GST in other countries
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				CO 3 Explain place of taxation
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				CO 4 Discuss GST model for india
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				CO 5 Compute GST and comparison with old taxes
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				CO 6 Discuss the impact of GST on industry , economy , cost production and on society
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