



ST FRANCIS DE SALES COLLEGE

Permanently Affiliated to Bangalore University || AICTE Approved | Electronic City, Bengaluru - 100

Reaccredited by NAAC with 'B++' Grade || Recognised under section 2(f) & 12(b) of the UGC Act || An ISO 9001: 2015 Certified Institution

A FRANSALIAN INSTITUTE OF HIGHER LEARNING

DEPARTMENT OF COMMERCE

MCom

PO-PS0-CO

Program Outcome:

- **P01- Intellectual Rigour and Research**
- **P02- Digital Capability**
- **P03- Professional and Effective Communication skills**
- **P04- Creative and Critical Thinker**
- **P05- Inter-disciplinary and Social Interaction**
- **P06- Holistic life-long formation with ethical practices and environmental concerns**
- **P07- Optimistic Catalyst of Transformation and Effective citizenship**

Programme specific outcomes

Programme specific outcome (PO1): M. Com course framed to equip the students with theoretical aspects of commerce and business and application of knowledge in real life situations.

Programme specific outcome (PO2): M.Com course builds confidence to face the real competitive world. It develops in-depth knowledge on the recent reforms in accounting, banking and finance.

Programme specific outcome (PO3): The M.Com course enriches students with research methodologies, application and contribution to the society welfare. The main focus on ethical aspects and moral values and make them responsible citizen.

Programme specific outcome (PO4): M.Com program inculcates higher order thinking, creativity and decision-making skills, conflict management, people management, financial management and problem-solving skills.

COURSE OUTCOME (CO)

IV SEMESTER

Name of the Course: 4.1 BUSINESS ANALYTICS

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To identify Characteristics, Applications of Analytics, Meaning of Business Analytics	PSO – 1,2,3	R, U
CO2	To make the student aware of various HR Analytics	PSO – 1,2,3	U, E
CO3	To acquire the knowledge On Marketing Analytics	PSO -1,2,3	U, An, E
CO4	To understand depth view on CRM Analytics	PSO -1,2,3	U, An, E
CO5	To understand the process of Finance Analytics	PSO -3,4,5	R, U, Ap

Name of the Course:4.2 FORENSIC ACCOUNTING

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To identify, analyse and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application.	PSO – 1,2,3	R, U
CO2	To make the student aware of various Fraud Detection Techniques	PSO – 1,2,3	U, E
CO3	To acquire the knowledge on Fraud Risk Assessment.	PSO -1,2,3	U, An, E
CO4	To understand Forensic Audit and its Meaning and	PSO -1,2,3	U, An, E

	Significance.		
CO5	To understand the role of Audit and Investigations and various Tools for handling Forensic Audit	PSO -3,4,5	R, U, Ap

Name of the Course: 4.3 CORPORATE REPORTING PRACTICES-II

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the interpretations of Financial Statements	PSO – 1,2,3	R, U
CO2	understand Knowledge on the concepts of Disclosures in the Financial Statements	PSO – 1,2,3	U, E
CO3	To provide ample knowledge on Accounting and Reporting of Financial Instruments	PSO -1,2,3	U, An, E
CO4	To understand the Business Combination and Corporate Restructuring	PSO -1,2,3	U, An, E
CO5	To know importance of Recent Developments in Financial Reporting.	PSO -3,4,5	R, U, Ap

Name of the Course: 4.4 STRATEGIC COST MANAGEMENT – II

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO1	To learn the pricing Strategies	PO3, PO4, PO6	R, E, An, App
CO2	To understand the Guiding Principles in the fixation of transfer prices and Transfer Price in different situations	PO1, PO4, PO6, PO7	U, E, An, App
CO3	To identify and apply the learning curve and experience curve	PO4, PO6, PO7	An, App, E

CO4	To understand the importance of Total Quality Management	PO1, PO7	U, E, R
CO5	To learn the concept of Balanced Scorecard and Benchmarking	PO4, PO5	U, App

Name of the Course: 4.5 Customs Duty and GST

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO1	To know about GST, CGST, KGST	PO6, PO7	R, U
CO2	To learn the Methods of Valuation of Goods and Services	PO4	E, An, App
CO3	To find tax credit and applicability	PO1	E, App, R
CO4	To learn Procedure and Administration Under GST	PO2, PO5	R, U
CO5	To learn the provisions under Customs Act, 1962	PO3, PO5	R, App

III SEMESTER

Name of the Course: 3.1 INTELLECTUAL PROPERTY RIGHTS

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To understand the fundamental aspects of Intellectual Property Rights to students who are going to play a major role in development and management of innovative projects in industries, knowledge on copyrights and its related rights and registration aspects.	PSO – 1,2,3	R, U
CO2	To understand the role of Patents & Copy Rights.	PSO – 1,2,3	U, E
CO3	To analyse the role of Trade Marks & others.	PSO -1,2,3	U, An, E
CO4	To analyse and to understand the importance Design &	PSO -1,2,3	U, An, E

	Geographical Indicators.		
CO5	To provide ample scope of knowledge on copyrights and its related rights and registration aspects.	PSO -3,4,5	R, U, Ap

Name of the Course: 3.2 LOGISTICS and SUPPLY CHAIN MANAGEMENT

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To understand the concepts of Logistics and also to understand the importance Supply Chain Management in different kinds of Industries.	PSO – 1,2,3	R, U
CO2	To understand the Elements of Logistics & Supply Chain Management.	PSO – 1,2,3	U, E
CO3	To analyse the role of Value Chan Management n Logistics.	PSO -1,2,3	U, An, E
CO4	To analyse and to understand the importance Supply Chain Sustainability.	PSO -1,2,3	U, An, E
CO5	To evaluate various Supply Chain Partners and the administrative side of Supply Chain and Logistics.	PSO -3,4,5	R, U, Ap

Name of the Course:3.3 CORPORATE REPORTING PRACTICES- I

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To understand the concepts of Conceptual Framework of Financial Statements and IND-AS	PSO – 1,	R, U
CO2	To understand the Elements Measurement Based on Accounting Policies	PSO – 2	U, E

CO3	To Understand the Asset Based Standards	PSO -1,2,3	U, An, E
CO4	To analyze Liability Based Standards	PSO -1,2,4	U, An, E
CO5	To evaluate Revenue Based Standards.	PSO -1,2,3,4	R, U, Ap

Name of the Course: 3.4 STRATEGIC COST MANAGEMENT – I

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO1	To learn the Costing Strategy and costing management	P03, P04, P06	R, E, App
CO2	To understand the Activity Based Costing System	PO1, PO4, PO5, PO7	E, An, App
CO3	To identify and apply the Life Cycle Costing	PO4, PO6, PO7	An, App, E
CO4	To understand the Just in Time, Kaizen and Lean Costing	PO1, PO4	U, E, App
CO5	To learn the concept of Strategic Cost and Performance Evaluation	PO6, PO7	U, App

Name of the Course:3.5 CORPORATE TAX PLANNING

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO1	To know about Basic frame work of Direct Taxation	PO6, PO7	R, U
CO2	To learn the Assessment of Company	PO4, PO5	E, An, App
CO3	To understand Tax planning and Management	PO1, PO4	E, App
CO4	To learn Corporate Restructuring & Tax Planning	PO2, PO5	R, U
CO5	To learn Tax Payments	PO3,PO5	R, App

II-SEMESTER

Name of the Course: 2.1 MODERN INDIAN BANKING

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understanding the scope of Indian banking.	PSO- 1, 2	U, R
CO2	Learning concepts of monetary policy and importance of Indian economy.	PSO- 3, 4	R, Ap, An, E
CO3	Enriching students with functioning of non-performing assets.	PSO- 3, 4	R, Ap, An, E
CO4	Understanding the importance of BASEL norms.	PSO- 1, 2, 4,5	R, Ap, E
CO5	Gaining knowledge about assets and liability management.	PSO-1,2,4,5	U, Ap, An

Name of the Course: 2.2 RISK MANAGEMENT & DERIVATIVES

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To understand the basic knowledge of risk, type of risks and tools of risk management.	PSO – 1,2,3	R, U
CO2	To have a brief idea on Credit Risk Management and Credit Risk Management models.	PSO – 1,2,3	U, E
CO3	To have an understanding on Market Risk & Operations	PSO -1,2,3	U, An, E

	Risk.		
CO4	To analyse the role of derivatives as financial instruments to mitigate the risks in Business.	PSO -1,2,3	U, An, E
CO5	To provide knowledge on Futures, Options & Swaps.	PSO -3,4,5	R, U, Ap

Name of the Course: 2.3 ADVANCED RESEARCH METHODOLOGY

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO1	To understand the basics of Research methodology	PO1, PO6	U, R
CO2	To identify the research problem and research gap and to learn research design and sampling design	PO1, PO4, P05	App, E
CO3	To learn research data collection, tabulation and processing	PO1,PO4, PO5	An, E, U
CO4	To find the sampling error and to frame the hypothesis	PO4, PO6	U, An, App
CO5	To learn different statistical tools and its applications through computer software.	PO2,PO4,PO7	An, U, E, App

Name of the Course: 2.4 DIGITAL MARKETING

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO1	To understand History, Objectives, Features, Scope, Benefits and Problems, Techniques,	PO1, PO3	U, R
CO2	To identify issues Digital Marketing Environment	PO1, P05	App, E
CO3	To learn the concepts of Data Driven Strategy Marketing Knowledge Management.	PO1, PO4, PO5	An, E, U
CO4	To learn the concepts on Customer Acquisition and Retention	PO4, PO6	U, An, App

CO5	To understand the Emerging trends in digital marketing	PO2,PO5,PO7	An, U, E, App
-----	--	-------------	---------------

Name of the Course: 2.5 Emerging Trends in Entrepreneurship

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	gain in-depth knowledge on venture creation and development of business plan.	PSO – 1,3,5	R, U, Ap
CO2	Understand the Types of start-ups & Entrepreneurial class theories.	PSO – 1,2,3	U, An, E
CO3	Enriching students with functioning and formulation of New Venture Planning	PSO -1,2,3	U, An, E
CO4	To know about Financing Venture	PSO -1,2,3	U, An, E
CO5	To understand Issues for Ventures: Legal issues – Forming Business.	PSO -3,4,5	R, U, Ap

Name of the Course: 2.6 INDIAN ETHOS AND LEADERSHIP

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the scope of Indian ethos.	PSO – 1,2,3	R, U, Ap
CO2	Understanding functioning of work ethos and values.	PSO – 1,2,3	U, An, E
CO3	Enriching students with functioning and formulation of innovative climate in organisation.	PSO -1,2,3	U, An, E

CO4	To know about leadership development.	PSO -1,2,3	U, An, E
CO5	Application and practice of stress management techniques.	PSO -3,4,5	R, U, Ap

Name of the Course: 2.7 ARTIFICIAL AND BUSINESS INTELLIGENCE

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Students can enhance their intelligence and understand the role and importance of AI.	PSO – 1,2,3	R, U
CO2	To enable the students to understand Knowledge Mapping ad its importance in AI.	PSO – 1,2,3	U, E
CO3	To provide ample knowledge on Modelling of AI.	PSO -1,2,3	U, An, E
CO4	To understand the Intelligent cycle components and forms of analysis.	PSO -1,2,3	U, An, E
CO5	To provide ample knowledge on Business Intelligence.	PSO -3,4,5	R, U, Ap

I SEMESTER

Name of the Course: 1.1 MONETARY SYSTEM

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO1	To learn about evolution and theories of money	PO5, PO6	U, R
CO2	To understand the monetary standards and monetary systems.	PO3, PO4, P07	App, E
CO3	To learn international monetary system	PO1,PO4, PO5	An, E, U
CO4	To understand the international financial system	PO4, PO6	U, An,

			App
CO5	To learn and identify the balance of payment.	PO2,PO4,PO7	An, U, E,App

Name of the Course: 1.2INTERNATIONAL BUSINESS ENVIRONMENT

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive level
CO1	To learn about International Business & Environment	P01, PO5, PO6	U, R
CO2	To understand International Economic Environment.	P02, PO3, PO4, P07	U, E
CO3	To learn International Economic Environment	PO1,PO4, PO5	An, E, U
CO4	To understand the International Economic Environment	PO4, PO6	E, U, An, App
CO5	To learn Social Responsibilities and Ethics.	PO2,PO6,PO7	U, E, App

Name of the Course: 1.3 PRINCIPLES AND PRACTICES OF BUSINESS DECISIONS

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive Level
CO1	Increasing knowledge about basic economic concepts.	PSO- 1, 3	R, U
CO2	Enriching knowledge about public financial policy.	PSO- 1, 2	U, Ap, An
CO3	Gaining knowledge about demand analysis and consumer choice.	PSO- 2, 3, 5	U, Ap
CO4	Implication of production theory and cost.	PSO- 1, 3	U, Ap, E
CO5	Gaining knowledge about pricing practices and strategies.	PSO- 1, 2, 3, 5	R, U, Ap

Name of the Course:1.4 INFORMATION TECHNOLOGY FOR BUSINESS

CO	Course Outcome The learner will be able to	PSOs Addressed	Cognitive Level
-----------	---	---------------------------	----------------------------

CO1	To enable the students to understand E-Commerce Business Models, Security Threats & Protections as well as application of Technology in every corner of the business in the world.	PSO – 1,2,3	R, U
CO2	To understand the Hardware and Software for E-Business.	PSO – 1,2,3	U, E
CO3	To analyse the role of privacy and technology in E-commerce industry and to make the students aware of internet security and cyber-crimes.	PSO -1,2,3	U, An, E
CO4	To provide ample knowledge on IT Act of 2000 and amendments in 2008 &2018.	PSO -1,2,3	U, An, E
CO5	To enable the students to understand the Electronic Data Interchange (EDI).	PSO -3,4,5	R, U, Ap

Name of the Course: 1.5 MANAGERIAL FINANCE

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To understand the advanced tools and techniques used in evaluating projects for financial decisions and to attain a greater anatomy on effective financial decision making in business.	PSO – 1,2,3	R, U
CO2	Enables the student to understand on the various Investment decisions and demonstrates how risk is assessed.	PSO – 1,2,3	U, E
CO3	To analyse the various risk associated to a project and to	PSO -1,2,3	U, An, E

	understand the various techniques used to analyse the risk.		
CO4	To acquire the knowledge on Corporate Restructuring.	PSO -1,2,3	U, An, E
CO5	To Understand the factors that influence a firm's dividend policy and role of working capital.	PSO -3,4,5	R, U, Ap

Name of the Course: 1.6- Global Talent management

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the core concepts and Overview– History, Scope of Talent Management.	PSO – 1,2,3	R, U
CO2	Understand the procedure, steps and strategic trends of Talent Planning and Acquisition	PSO – 1,2,3	U, E
CO3	acquire knowledge on the Concepts of Talent Engagement, Retention, Employee attrition.	PSO -1,2,3	U, An, E
CO4	understand the Role of Information Technology in Talent Management Systems and Creating Business Value through Information Technology.	PSO -1,2,3	U, An
CO5	understand the Organisational Issues and Challenges, Best Practices .AI applications in Human Resource Management Practices, E-Frauds in Talent Acquisition.	PSO -3,4,5	U, Ap, E

Name of the Course: 1.7 CORPORATE COMMUNICATION SKILLS

CO	Course Outcome <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Learning basic concepts of corporate communication skills.	PSO- 1, 2, 5	U, Ap
CO2	To gain Knowledge about public speaking.	PSO- 2, 3	R, U, E
CO3	Adding to the knowledge about soft skills.	PSO- 2, 3	U, Ap, An
CO4	Enhancing knowledge about presentations skills for executives and Employees.	PSO- 2, 3, 4	U, Ap, E
CO5	Importance of technology in corporate communication.	PSO- 2, 3	U, Ap, An, E