



# Sindhi College

(Sponsors : Sindhi Seva Samiti)

#33/2B, Hebbal, Kempapura, Bengaluru – 560024

Permanently affiliated to Bengaluru City University

Re-accredited by NAAC Recognised by UGC under 2(f) & 12(B)

**An ISO 9001:2015 Certified Institution**

## Centre for PG Studies

### Course Outcomes – M.Com

#### I Semester

<b>70551: Monetary System</b>	
CO1	Observe and be familiarised with the Evolution of money concept.
CO2	Practice and conversant with the currency system in the country.
CO3	Able to understand principles and system of note issues in the country.
CO4	Memorize with international financial system scenario.
CO5	To measure the Balance of Payments and Balance of Trade
<b>70552: Global Business Environment</b>	
CO1	Prioritize the macro-economic variables and their behaviour in the global business environment.
CO2	Critically evaluate different economic conditions in the Global Business Environment.
CO3	Identify the global trade and investment environment in the world.
CO4	Observe the multi-national corporations in the world.
CO5	Integrate macroeconomic analysis into business decision making
<b>70553: Principles of Business Decision</b>	
CO1	Students should be able to recall the concepts of economics both micro and Macro levels
CO2	Students should be able to understand public finance, its components and its functions
CO3	Students should be able to apply the production function, related laws and their applicability in day-to-day life
CO4	Students should be able to find the impact of the pricing policies and strategies on business decisions
CO5	Students should be able to illustrate the demand concepts and consumer choices for durable and non-durable products

<b>70554: Technology in Business</b>	
CO1	Students should be able to enumerate the Concepts of Business Models
CO2	Students should be able to restate the Software for E-Business
CO3	Students should be able to examine Privacy and Technology
CO4	Students should be able to editorialize with the IT Act 2000
CO5	Students should be able to tabulate Electronic Data Interchange
<b>70555: Advanced Financial Management and Practices</b>	
CO1	Students should be able to recall the role of Financial Management in Business.
CO2	Students should be able to describe Financial management decisions.
CO3	Students should be able to recall the Capital Budgeting techniques and analyze the risk associated with Capital Budgeting.
CO4	Students should be able to get familiarised with corporate restructuring.
CO5	Students should be able to apply dividend policies and working capital management practices in the business.
<b>70556: Knowledge Management and Innovation</b>	
CO1	Students should become acquainted with organizational viewpoints on knowledge management.
CO2	Students should be able to utilize the technology and techniques found in learning theories.
CO3	Students ought to be capable of comprehending that knowledge is social in character.
CO4	Students should be able to conceptualize GAP Analysis and knowledge management techniques.
CO5	Students should be proficient in categorising the knowledge management roles in the Mystique of learning organizations.
<b>70557: Business Models for Startups</b>	
CO1	Students will be familiarised with the operations of startups and the government's assistance for them through a variety of startup initiatives.
CO2	Students need to be astute to become knowledgeable about the ecosystem and support Indian government initiatives for entrepreneurs.
CO3	Students should get acquainted with the various successful business models.

## II Semester

<b>72561: Contemporary Indian Banking</b>	
CO1	The students should summarize and understand the core banking services
CO2	Observe the Reserve Bank of India and its Monetary Policy in the country.
CO3	To practice the prudential norms and new technologies in the Indian banking system.
CO4	To measure the BASEL, BASEL: I, II and III – Objectives, Framework and Challenges in the Indian banking system.
CO5	Evaluate the new technologies and the latest transformation in the Indian Banking Sector
<b>72562: Risk Management and Derivatives</b>	
CO1	Summarize and understand the basic knowledge of risk
CO2	Measure the Credit Risk and Risk Management and its Sources.
CO3	Identify the Market risk and operation risk followed in the financial institution
CO4	To describe the Factor Contributing to the growth of Derivatives Markets in India.
CO5	Differentiate the Options Contract, Binomial Option Pricing Model and Black-Scholes Option Pricing
<b>72563: Advanced Research Methodology</b>	
CO1	Students should be able to describe the concept of research and the problems encountered by the researchers.
CO2	Students should be able to formulate the research problem and research process.
CO3	Students should be able to do the data collection, processing, editing and tabulation.
CO4	Students should be able to understand sampling techniques and testing hypotheses.
CO5	Students should be able to apply statistical tools to analyze the data using software such as SPSS, AMOS and GRATEL, etc.
<b>72564: Digital Marketing</b>	
CO1	Students should be able to describe the overview of Digital Marketing.
CO2	Students should be able to recognize the Digital Marketing Environment.
CO3	Students should be aware of the research environment of Digital Marketing.
CO4	Students should be able to compare customer acquisition and retention.
CO5	Students should be able to interpret insights into emerging issues in digital marketing.

<b>72565: Venture Creation and Development</b>	
CO1	Students should be able to envision the significance of an entrepreneur and the government's support for Indian academic institutions.
CO2	Students should be able to comprehend entrepreneurial growth initiatives, aspects of entrepreneurial leadership, and sources of innovative thoughts
CO3	Students should be familiarized with the pathways associated with conducting marketing research, establishing a marketing plan, and new venture planning.
CO4	Students should possess knowledge of financial assistance sources for Indian entrepreneurs.
CO5	Students should comprehend the legal issues in forming business entity, requirements, and opportunities.
<b>72566: Indian Ethos and Leadership</b>	
CO1	Students should be able to label the Concepts of Indian Ethos in Managerial Practices.
CO2	Students should be able to trace the Work Ethos Practices in India and abroad.
CO3	Students should be able to visualize on Leadership Theories.
CO4	Students should be able to record the concepts of Self Management
CO5	Students should be able to dramatize the terms of Mediation and Stress Management
<b>72567: Financial Modelling for Business</b>	
CO1	Students will get familiarised with the concept of financial model and basic requirements to create a financial model.
CO2	Students will thoroughly understand the items in the balance sheet and forecast the future for better decision making.
CO3	Students will be able to develop financial models for startups.

### III Semester

<b>72571: Intellectual Property Rights</b>	
CO1	Students should be able to describe the Concepts of IPR and familiarised with the IPR Conventions.
CO2	Students should be able to paraphrase the IPR Practices in India and abroad.
CO3	Graduates should be able to discover on Nature of Copyrights and analyse the terms of Protection.
CO4	Students should be able to recognize the Plant Variety Protection and Layout Design.
CO5	Students should be able to compute the terms of protection related to Geographical Indication (GI).

<b>72572: Trade Logistics and Supply Chain Management</b>	
CO1	Students should be able to explain the overview of Logistics.
CO2	Students should be able to interpret the concepts of Supply Chain Management.
CO3	Students should be aware of elements of Logistics & Supply Chain Management.
CO4	Students should be able to get familiarised with warehousing, packaging and Material Handling and distribution Centres.
CO5	Students should be able to paraphrase insights into Supply Chain Administration and Logistic Management.
<b>Accounting and Taxation Specialisation</b>	
<b>72573: Business Reporting and Practices</b>	
CO1	Students should be able to understand the conceptual framework of financial reporting
CO2	Students should be able to know the Presentation and Disclosure of Various financial statements
CO3	Students should be able to recall the financial reporting of financial institutions
CO4	Students should be able to get familiarised with recent trends in financial reporting
CO5	Students should be able to prepare VAS, EVA, MVA
<b>72574: Strategic Cost Management - I</b>	
CO1	Understand the concepts of costing and familiarised with the latest strategy in Costing
CO2	Compare between traditional costing system and the ABC system.
CO3	Acquire adequate knowledge on life cycle costing
CO4	Get familiarised with the implementation of JIT, evaluate the different kinds of costing methods to eliminate the wastage cost.
CO5	To know the methods and implementation of Business process re- engineering.
<b>72575: Corporate Tax Planning</b>	
CO1	Students should be able to prioritise the importance of company taxation.
CO2	Students should be able to demonstrate set-off and carry forward company losses for better performance.
CO3	Students will acquire knowledge on the practical applicability of tax planning in corporate restructuring.
CO4	Students should be able to carry out tax planning for business decisions.
CO5	Students should be able to perform TDS, TCS and Advance Tax calculations
<b>Finance and Banking Specialisation</b>	
<b>72577: Financial Markets and Services</b>	
CO1	Identify with the working of financial markets in India
CO2	Summarize the functionality of intermediaries in the Indian financial markets.

CO3	Correlate real time stock market operations
CO4	Enumerate knowledge on venture capital financing.
CO5	Organize and Evaluate the knowledge of mutual funds as investments
<b>72578: Financial Planning and Investment Environment</b>	
CO1	Students should be able to comprehend financial goals and planning.
CO2	Students should become habituated with Major Investment Avenues.
CO3	Students should perform critical analysis of investment prospects as well as financial plan evaluation and amendment.
CO4	Students should get familiarised with the tax benefit programs for retirement benefits.
CO5	Students should be able to grasp the functions of financial analysts and the employment opportunities offered to them in India.
<b>72579: Innovations in Banking and Technology</b>	
CO1	Student should be able to enumerate the Concepts of banking and familiarised with the Banking System in India.
CO2	Graduate should be able to infer the Technological Impact in Banking.
CO3	Student should be able to tabulate on Industrialisation 4.0.
CO4	Graduate should be able to correlate with the modern activities in the E-Payments.
CO5	Student should be able to sketch the safety precautionary measures to avoid frauds in Banking.
<b>91136: Cyber Space (Open Elective)</b>	
CO1	Students should be able to understand and analyse cyberspace, and various types of social media and digital signatures.
CO2	Students should get familiarised with the types of e-commerce and popular surveys on e-commerce websites.
CO3	Students should be able to analyse e-governance projects and the role of IT.
CO4	Students should interpret legal and regulatory requirements and the International Standards in IT Act.
<b>Certification Program</b>	
CO1	Students should gain practical exposure to industry practices

## IV Semester

<b>72581: Analytics in Commerce and Business</b>	
CO1	Students should be able to apply Business Analytics and its tools and techniques in relevance to business.
CO2	Students should be able to interpret financial analytics and its applicability in business.
CO3	Students should be able to paraphrase marketing analytics and its applicability in business.

CO4	Students should be able to summarise the HR concepts with analytics and its applicability in Business.
CO5	Students should be able to operate CRM analytics and its applicability in business.
<b>72582: Forensic Accounting &amp; Auditing</b>	
CO1	Observe the Forensic Accounting Concept, Role of the professional and forensic accountant.
CO2	Analyze Fraud Detection Techniques in the Financial statement
CO3	Estimate Fraud Risk Assessment and Profiling Fraudsters in the Organisation.
CO4	Contrast Forensic Audit and Stages of Audit and try to see the Forensic Audit Benefits.
CO5	Design the Forensic Audit Procedures and Appropriate Use of Technology.
<b>Accounting and Taxation Specialisation</b>	
<b>72583: International Accounting</b>	
CO1	Students should be able to understand the wide range of choices of accounting treatment in different parts of the world.
CO2	Students should be able to differentiate between IFRS & US GAAP.
CO3	Students should be able to recall the special issues in international accounting.
CO4	Students should be able to analyze the international financial statements.
CO5	Students should be able to gain knowledge of accounting system in other countries
<b>72584: Strategic Cost Management - II</b>	
CO1	Students will be able to analyse and assess the importance of pricing strategies in decision making.
CO2	Students will be familiarised with the process of international transfer pricing in practice.
CO3	Students will get an understanding of the concepts of learning curve theory.
CO4	Students will be able to prioritise the importance of quality management in cost management.
CO5	Students will be able to assess the performance measurement systems such as balanced score card and benchmarking.
<b>72585: Goods and Services Tax</b>	
CO1	Students should get familiarised with the concept of GST and will be able to apply the framework of GST exemptions.
CO2	Students should be able to assess the provisions of GST laws for supply of goods and services – intra and interstate.
CO3	Students should get familiarised with the assessment of charges for CGST, SGST and IGST.
CO4	Students will get knowledge on the concept of the input tax credit system.
CO5	Students should develop the skills required to assess and file GST returns
<b>Finance and Banking Specialisation</b>	

<b>72587: Forex Management</b>	
CO1	Students should be able to recall the forex market operations.
CO2	Students should acquire knowledge about the impacts of Exchange rates on BOP and remedial measures.
CO3	Students should understand forex trading and gain practical knowledge of Quotes and Contracts.
CO4	Students will gain knowledge about Forex payments and costs associated with international payments.
CO5	Students will get exposure to forex risk management mechanisms and speculations in the forex and money market.
<b>72588: Security Analysis and Portfolio Management</b>	
CO1	Students should be able to examine the investment Avenues
CO2	Students should be able to distinguish fixed-income securities and identify bond innovations.
CO3	Students should be able to recall and analyse the risk associated of Securities according to CAPM Model
CO4	Students should be able to critique with different Models of Evaluation such as Sharpe, Treynor's and Jensen's
CO5	Students should be able to enumerate on International Funds Management.
<b>72589: Strategic Financial Management</b>	
CO1	Compare the financial policy and Strategies in the organization.
CO2	Measure the investment decisions under Risk and Uncertainty Techniques.
CO3	Differentiate Financial Restructuring and Corporate Restructuring methods followed in the organisation
CO4	Choose Leasing or Buy Decisions and Venture Capital decisions developments in India for new projects
CO5	Experiment with the Innovative Sources of Financing Strategy followed in Indian corporates
<b>72586: Dissertation / Project</b>	
CO1	Students will get exposure to the research application in the field of accounting, taxation, finance and banking.