# KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

Re-accredited by NAAC with 'A+' Grade (4thCycle) College of Excellence (UGC) Coimbatore–641029

# DEPARTMENT OF COMMERCE WITH CA COURSE OUTCOMES (CO)

M.COM (CA)

For the students admitted in the Academic Year 2025-2026

**Core Paper 1 – Business Finance** 

	Prog	ram	me Co	,	Programme Name: M. COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
25PCC102	6	-	-	4	90	25	75	100	Entrepreneursing

### **Course Objectives**

- > To outline the fundamental concepts in finance
- > To estimate and evaluate risk in investment proposals
- To evaluate leasing as a source of finance and determine the sources of start-up financing
- To examine cash and inventory management techniques
- ➤ To appraise capital budgeting techniques for MNCs

CO	Course Outcomes	Knowledge level		
CO 1	Remember the important of finance concepts		Remember	
CO 2	Understand the risk and determine its impact on return	2	Understand	
CO 3	Apply the explore leasing and other sources of finance for start-ups	K	Apply	
CO 4	Analyse the cash receivable and inventory management techniques	1 to	Analyse	
CO 5	Evaluate techniques of long-term investment decision incorporating	K	Evaluate	
	risk factor			

**Core Paper 2 – Digital Marketing** 

	amme	Code	Programme Name: M.COM CA						
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25PCC102	6	-	-	4	90	25	75	100	Entrepreneursing

### **Course Objectives**

- To assess the evolution of digital marketing
- > To appraise the dimensions of online marketing mix
- To analyse online consumer behaviour
- > To interpret data from social media and to evaluate game-based marketing

CO	Course Outcomes		Knowledge level
CO 1	Remember the dynamics of digital marketing	5	Remember
CO 2	Understand and examine online marketing mix	K	Understand
CO 3	Apply digital media channels	to	Apply
CO 4	Analyse and interpret online consumer behaviour	ζ1	Analyse
CO 5	Evaluate social media data	K	Evaluate

**Core Paper 3 – Banking and Insurance** 

	Programme Code :14							Programme Name: M.COM CA			
<b>Subject Code</b>	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship		
25PCC103	6	-	-	4	90	25	75	100	2mi opi eneursmp		

- > To understand the evolution of new era banking
- > To explore the digital banking techniques
- > To analyse the role of insurance sector
- To evaluate the mechanism of customer service in insurance and the relevant regulations
- To acquire knowledge on risk and its impact in banking and insurance industry

CO	Course Outcomes		Knowledge level
CO 1	Relate the transformation in banking from traditional to		Remember
	new age	w	
CO 2	Apply modern techniques of digital banking	K	Understand
CO 3	Evaluate the role of insurance sector	1 to	Apply
CO 4	Examine the regulatory mechanism	×	Analyse
CO 5	Assess risk mitigation strategies		Evaluate

Core Practical - 1: Computer Applications: I - Audit Automation using Advanced Excel

Programme Code: 14							Programme Name: M.COM CA			
Subject Code	L	Т	P	Credit s	Total Hours	CIA	External	Total	Skill Development	
25PCC1CL	•	-	6	4	90	40	60	100	Development	

### **Course Objectives**

- ➤ To introduce the elements of Advance Excel
- > To make the students to understand Advance Excel
- > To learn about various functions in Advance Excel
- ➤ To apply the concepts of report generation and interpretation.

To clarify virtual function and variables.

CO	Course Outcomes	Knowledge level
CO 1	Create data file in Excel Sheet	Apply
CO 2	Examine Excel Report and practice mail merges	
CO 3	Conduct various functions in Advance Excel	Analyse
CO 4	Create a data sheet and analyse the report	
CO 5	Automate calculations and interpret the results	Evaluate

**Core Paper 4 – Strategic Cost Management** 

	mme	e Cod	Programme Name: M.COM CA						
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
25PCC204	5	-	-	4	75	25	75	100	Entrepreneursmp

### **Course Objectives**

- ➤ To analyse the aspects of strategic and quality control management
- > To analyse and select cost control techniques
- > To apply activity-based costing for decision making
- ➤ To utilise transfer pricing methods in cost determination
- > To apply cost management techniques in various sectors

CO	Course Outcomes		Knowledge level
CO1	Discuss strategic cost management and QC	5	Remember
CO2	Choose the appropriate technique for cost control	K	Understand
CO3	Utilise activity-based costing in practice	<b>t</b> 0	Apply
CO4	Adopt transfer pricing methods	K 1	Analyse
CO5	Build cost structure for Agriculture and IT sector	1	Evaluate

**Core Paper 5 – Corporate Accounting** 

Programme Code :14							Programme Name: M. COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship		
25PCC205	5	-	-	4	75	25	75	100	Entrepreneursing		

- To understand the accounting treatment for issue of shares
- To determine profits for fire and marine insurance
- > To prepare consolidated financial statements
- > To account for price level changes
- > To adopt financial reporting standards

CO	Course Outcomes	Kn	owledge level
CO1	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013.	0 K 5	Remember
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of fin accounts of Life Insurance and General Insurance Companies.	al =	Understand

CO3	Prepare Consolidated Financial Statements of Holding Companies in	Apply
003	accordance with AS21.	
CO4	Assess contemporary accounting methods.	Analyse
	Examine Financial Reporting based on appropriate Accounting Standards	Evaluate
CO5	and provisions of Companies Act 2013 with respect to Corporate Social	
	Responsibility.	

**Core Paper 6 – Setting up of Business Entities** 

P	rogra	mme	e Cod	e: 14	Programme Name: M. COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25PCC206	5	-	-	4	75	25	75	100	End epieneur sinp

### **Course Objectives**

- > To understand the start-up landscape and its financing.
- ➤ To analyse the formation and registration of Section 8 company.
- ➤ To outline the concept of LLP and business collaboration.
- > To understand the procedure for obtaining registration and license.
- > To create awareness about the legal compliances governing business entities.

CO	Course Outcomes		Knowledge level
CO1	Assess the various avenues of acquiring finance to setup a		Remember
COI	business entity	<b>K</b> 5	
CO2	Recall the legal requirements for Section 8 Company	to K	Understand
CO3	Examine the proceedings for LLP and joint venture	1 t	Apply
CO4	Describe the registration and licensing procedure	<b>\</b>	Analyse
CO5	Examine the compliance of regulatory framework		Evaluate

Core Paper 7 – Object Oriented Programming with C++

Pro	gran	nme	Cod	e: 14	Programme Name: M. Com CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development
25PCC207	5	-	-	4	75	25	75	100	Development

### **Course Objectives**

- ➤ To introduce the elements of object-oriented programming and structure of C++ program.
- To make the students to understand control flow statements.
- To learn about operator overloading, data conversion and inheritance
- > To apply the concepts of class, method, constructor data abstraction, overloading and polymorphism.

To clarify virtual functions and polymorphism.

CO	Course Outcomes	Knowledge level	
CO1	Outline the essential features and elements of the C++		Remember
COI	programming language.		
CO2	Understand concepts of inheritance and polymorphism.	3	Understand
CO3	Remember the difference between function overloading and	to K	Apply
COS	function overriding	1 t	
CO4	Write, debug and test basic C++ codes using the	<b>×</b>	Analyse
CO4	approaches introduced in the course.		
CO5	Incorporate exception handling in object-oriented programs.		Evaluate

Core Practical - 2: ComputerApplications II: Tally & C++

Pı	rograi	nme	Coc	le :14	Programme Name: M. COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development
25PCC2CM	-	-	5	4	75	40	60	100	Development

#### **Course Objectives**

- ➤ To help the students to work with accounting software
- > To learn to feed various voucher entries
- > To provide an opportunity for students to make connections across courses and institutional goals.
- To understand the use of programming techniques.
- ➤ To understand the knowledge on commerce object-oriented programming.

CO	Course Outcomes	Knowledge level	
CO1	Obtaining information relating to tally.	5	Apply
CO2	Gaining the skills relating in creation of voucher entries.	×	
CO3	Preparing the final accounts, Interpreting various reports	to	Analyse
CO4	Constructing of classes and objects.	К3	
CO5	Working with accounting terms using C++.	<b>1</b>	Evaluate

**Core Paper 8 - Taxation** 

Pı	rogra	amme	e Co	ode: 14		Programme Name: M. COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability &	
25PCC308	6	-	-	4	90	25	75	100	Entrepreneurship	

### **Course Objectives**

- > To identify deductions from income and computation of income for different classes of assesses.
- > To understand the procedure for filing of returns and tax planning.
- > To analyse the structure on international business taxation.
- ➤ To assess Goods and Services Tax and filing GST returns.
- To compute customs duty as per Customs Act.

CO	Course outcome	Knowledge Level		
CO1	Estimate taxable income	ın	Remember	
CO2	File returns and plan taxes	K	Understand	
CO3	Illustrate the nuances of international business taxation	to	Apply	
CO4	Apply the provisions of GST	K 1	Analyse	
CO5	Assess the provisions of Customs Act	¥	Evaluate	

**Core Paper 9 – Research Methodology** 

Prog	gran	nme	Co	de :14		Programme name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill
25PCC309	6	•	-	4	90	25	75	100	Development

- > To understand the fundamentals of research
- To construct theoretical design and formulate hypotheses
- To evaluate the data collection techniques
- To perform parametric and non-parametric tests
- > To enhance report writing skills and develop ethical conduct in research

CO	Course Outcomes		<b>Knowledge Level</b>
CO 1	Recall the research concepts and recognise the research problem		Remember
CO 2	Formulate research hypothesis and determine the sample size	K 5	Understand
CO 3	Select appropriate method for data collection	[ O	Apply
CO 4	Make inferences based on statistical tests	1	Analyse
CO 5	Draft a research report avoiding plagiarism	Х	Evaluate

**Core Practical 3 – Computer Applications III: Computer Application in Business** 

Progr	ıme	e Co	de :14		Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development
25PCC3CN	-	-	6	4	90	40	60	100	_

#### **Course Outcomes**

- > To understand the fundamentals of SPSS
- > To compare the values obtained in t-test and ANOVA
- > To perform regression and non-parametric tests
- > To create company, groups and ledgers and obtain financial statements using Tally Prime
- To understand inventory management and account for goods and services tax

CO	Course outcomes		Knowledge Level
CO 1	Create data file in SPSS		Remember
CO 2	Examine Means of samples		Understand
CO 3	Conduct non-parametric tests	K 5	Apply
CO 4	Create a company, form groups and get automated financial	to ]	Analyse
	statements	11	
CO 5	Automate inventory management and GST filing	K	Evaluate

Core Practical 4: Computer Applications IV: SQL and .Net Programming

Progr	Programme Code :14								Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill			
25PCC3CO	-		6	4	90	40	60	100	Development			

### **Course Objectives**

- > To understand and use data manipulation language to query, update and manage a database.
- To design and build a simple database system in DBMS.
- ➤ To understand the usage of SQL.
- > To acquire hands-on training in Advance Excel to meet out the requirements in organization.
- > To learn functions in Advance Excel to perform basic calculations

CO	Course Outcomes		Knowledge level
CO 1	Identifying the methodology of relational model.		Apply
CO 2	Analysing the Structured Query Language using Network and Hierarchical Models.	K 5	
CO 3	Evaluating the concept of query processing	<b>t</b> 0	Analyse
CO 4	Gaining the skills relating to creation and modification of documents in VB.Net	K 3	
CO 5	Knowing about the applications and usage of VB. Net		Evaluate

**Core Paper 11 – Corporate and Economic Laws** 

Programme Code :14							Programme Name: M.COM CA			
<b>Subject Code</b>	L	T	P	Credits	Total Hours	CIA	External	Total	Employability /	
25PCC411	7	-	-	5	105	25	75	100	Entrepreneurship	

- > To analyse current and capital account transactions and deal with foreign currency
- > To understand unethical competitive practices and forums for redressal of consumers
- To understand the procedure for obtaining patents and copyright under those Acts
- > To evaluate offences and punishment for money laundering
- To explain the registration and related procedures under Real Estate Act

CO	Course Outcomes		Knowledge level
CO 1	Recall important provisions of FEMA	0;	Remember
CO 2	Evaluate the provisions of the Competition Act, 2002 and Consumer	11	Understand
	Protection Act to govern commercial competition and protect a consumer	У	Understand

CO 3	Recall the process relating to obtaining copyrights and patents.	Apply
CO 4	Examine the provisions of Money Laundering Act	Analyse
CO 5	Analyse the provisions relating to regulation of real estate.	Evaluate

**Core Paper 12 – Human Resource Analytics** 

	Prog	ramm	e Cod	le :14	Programme Name: M.COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development/
25PCC411	7	-	-	5	105	25	75	100	Employability

### **Course Objectives**

- ➤ To understand the concept and framework of human resource analytics
- To evaluate the process of human resource analytics and the relevant research tools
- To illustrate the evolution, types and design of HR metrics
- > To deal with data collection and transformation
- > To adopt tools and techniques for predictive modelling

CO	Course Outcomes		Knowledge level
CO 1	Examine the concept of human resource analytics	5	Remember
CO 2	Apply the HR tools and techniques in decision making	K	Understand
CO 3	Examine the different types of HR metrics and their relative merits	to	Apply
CO 4	Collect and transform data leading to HR reporting	71	Analyse
CO 5	Build models for predictive analysis	K	Evaluate

Core practical 5 - Computer Applications V: Python for Accounting

Pr	Programme Code :14							Programme Name: M.COM CA			
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Skill Development		
25PCC4CP	•	-	8	4	120	40	60	100	Development		

#### **Course Objectives**

- > To understand the concept and framework of Python
- To evaluate the tools used frame and handle data
- ➤ To illustrate the operators used in Python
- > To deal with tally using Python
- To adopt tools and techniques that can be used for Accounts in Python.

CO	Course Outcomes		Knowledge level
CO 1	Gaining the skills relating to creation and work with Python	S	Remember
CO 2	Knowing about the operators used in Python	×	Understand
CO 3	Identifying the terms used for accounting in Python	<b>t</b> 0	Apply
CO 4	Analysing the role of Python in visualising	83	Analyse
CO 5	Evaluating the concept of Tally in Python	X	Evaluate

Project & Viva-Voce

Prog	me	Coc	de :14		Programme Name: M.COM CA				
<b>Subject Code</b>	L	Т	P	Credits	Total Hours	Internal	External	Total	Skill Development
25PCC4Z1	4	-	•	4	60	20	80	100	20 velopinent

- To find out and suggest the ideas related to the practical problems in the field of commerce.
- ➤ To design a program for conversion of manual work into computerized format in various areas.
- To make the students to understand the importance and needs of Research and Project for the benefit of the society.
- To enable the student to design small software for their business.
- Make the students to understand the importance of report generation.

CO	Course Outcomes	Knowledge level	
CO 1	Identifying the practical problems in different areas of		
	Commerce.		Apply
CO 2	Collecting data using various techniques.	K 5	
CO 3	Applying statistical tools and analysing the data.	to ]	
CO 4	Designing the computer-based projects, suggest solution and	3	Analyse
	concluding the project.	K	
CO 5	Giving solution to the problem.	1	Evaluate

#### **Financial Markets and Institutions**

Pr	ograi	nme (	Coc	le :14	Programme Name: M.COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
-	5/6	-	-	5	75/90	25	75	100	p

### **Course Objectives**

- ➤ To understand the overview of Indian financial system and SEBI.
- > To acquire knowledge in banking, small savings, PF, UTI and Mutual funds.
- > To be aware on the non-banking financial intermediaries and non-bank statutory financial organizations.
- To learn investment information and credit rating agency of India Limited.
- > To make the students to know the Financial institutions.

CO	Course Outcomes		Knowledge level
CO 1	Remember the Financial Market Instruments.		Remember
CO 2	Recollect information about Capital Market, Debt Market and		Understand
	OTCEI	25	
CO 3	Explore activities of non-financial banking	to K	Apply
CO 4	Assess about various investment information and credit rating	1 t	Analyse
	agency	K	
CO 5	Identify about various financial institutions and related to its		Evaluate
	working and functions		

#### **Indian Stock Exchanges**

Pro	gram	me	C	ode :14			Programme Name: M.COM CA				
Subject Code			P	Credits	Total Hours	CIA	External	Total	Employability /		
-	5/6	-	-	5	75/90	25	75	100	Entrepreneurship		

- ➤ To understand the overview of Indian Stock Exchange.
- ➤ To acquire knowledge in Stock Exchange Regulatory Framework.
- To be aware on different platforms for trading of securities of various companies.
- To Teach about E-commerce Act and Internet Stock Trading.
- ➤ To summarize about various concepts related internet stock trading features and SEBI functions.

CO	Course Outcomes		Knowledge level
CO 1	Understand the Indian stock exchanges and securities		Remember
	exchange board of India.		
CO 2	Classify and regulate the trading transactions with proper	K5	Understand
	rules and regulations.		
CO 3	Explore activities of the investors of stock exchange	$\mathbf{TO}$	Apply
CO 4	Determine the securities contracts regulation act and	[1	Analyse
	important provisions related to SEBI functions workings.	K	
CO 5	Examine various basic concepts of internet stock trading		Evaluate
	features		

#### **Goods and Service Tax**

Prog	ne C	ode	e :14	Programme Name: M.COM CA					
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
-	5/6	-	-	5	75/90	25	75	100	Entrepreneursinp

#### **Course Objectives**

- Enable students to understand computation of taxable income of various entities.
- > To acquaint the students with the concepts of tax administration.
- > To impart deep knowledge about the latest provisions of income tax act.
- > To develop analytical skill of the provisions of income tax law for planning and management.
- To educate learners about procedure for assessment and e-filing.

СО	Course Outcomes		Knowledge level
CO 1	Evaluate the procedure for computing of taxable income under various		Remember
	sources.	5	
CO 2	Recollect the concept of tax administration and practices.	0 K	Understand
CO 3	Utilize the latest provision of income tax act.	1 to	Apply
CO 4	Develop the legitimate way of Tax Planning and Management.	M	Analyse
CO 5	Make use of the procedure for assessment and e-filing.		Evaluate

#### **Institutions Facilitating International Trade**

P	rogra	mme	Cod	le :14	Programme Name: M.COM CA					
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
-	5/6	-		5	75/90	25	75	100	Entrepreneursinp	

### **Course Objectives**

- To inculcate the knowledge about International Trade to the students.
- To provide information about export promotion in India and related to its agencies.
- > To learn about WTO.
- > To promote regional cooperation and integration on facilitating the international trade.
- > To assessing various international monetary funds and international development fund and its features.

CO	Course Outcomes		Knowledge level
CO 1	Recall the conditions of financial markets and its impact in		Remember
	facilitating the International trade		
CO 2	Demonstrate the role and significance of foreign trade and its markets	S	Understand
	with its impact on various sectors in the economy.	K	
CO 3	Identify various concepts based on international development	to	Apply
	association and features	K 1	
CO 4	Examine international monetary fund and concepts its principles		Analyse
CO 5	Evaluate the functioning of Global trading organizations.		Evaluate

#### **Services Marketing**

	Progr	am	me (	Code :14			<b>Programme Name: M.COM CA</b>				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability /		
-	5/6	-	-	5	75/90	25	75	100	Entrepreneurship		

- ➤ To understand the concepts of service marketing management.
- To learn about service marketing process for different types of products and services.
- To understand the tools used by marketing managers in decision situations.
- > To know more about marketing mix for selected marketing services.
- > To get insight in service quality.

CO	Course Outcomes		Knowledge level
CO 1	Understand the concept of Service Marketing.		Remember
CO 2	Identify the major elements needed to improve the marketing of		Understand
	services	5	
CO 3	Analyse the role of relationship marketing and customer service	0 K	Apply
	in adding value to the customer's perception of a service	1 t	
CO 4	Examine the key marketing services and market segmentation	K	Analyse
CO 5	Evaluate service quality, measurement, causes and problems,		Evaluate
	principles guiding improving of quality		

### **Marketing of Financial Services**

]	Progra	amn	ie (	Code :14			<b>Programme Name: M.COM CA</b>				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability &		
-	5/6	-	-	5	75/90	25	75	100	Entrepreneurship		

### **Course Objectives**

- > To develop and expand knowledge in the overall marketing environment of financial service.
- > To understand the key issues and future trends that surround financial service marketing
- ➤ To be familiar with the nature and scope of various types of financial services.
- ➤ To know about various services related to insurances and its policies.
- > To referring various real estate industries about their classification and its mechanism.

СО	Course Outcomes		Knowledge level
CO 1	Recall the marketing of financial services		Remember
CO 2	Appreciate how recent thinking in marketing and services	S	Understand
	marketing applies to financial services	K	
CO 3	Identify key issues for marketers of financial services	to	Apply
CO 4	Interpretation of various reforms and types of insurance	K 1	Analyse
	services	Ā	
CO 5	Discussing about the concepts based on real estate industry		Evaluate

#### **Database Management System**

	Pro	gra	mme	<b>Code :14</b>		Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability /	
-	4	-	-	4	60	25	75	100	Entrepreneurship	

- > To understand the different issues involved in design and implementation of a data base system.
- ➤ To understand and use data manipulation language to query, update and manage a database.
- ➤ To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modelling, designing and implementing a DBMS.

CO	Course Outcomes	Kı	nowledge level
CO 1	Defining the program-data independence, data models for database		Remember
	scheme and database instances.		
CO 2	Identifying the methodology of relational model.	7.5	Understand
CO 3	Developing an understanding of the differences between first,	to K	Apply
	second and third normal forms.	1 t	
CO 4	Analysing the Structured Query Language using Network and	K	Analyse
	Hierarchical Models.		
CO 5	Evaluating the concept of query processing.		Evaluate

#### **Information Security**

Pro	ogra	mm	e Cod	le :14	Programme Name: M.COM CA				
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25PCC3N1	4		-	4	60	25	75	100	Enti epi eneui sinp

### **Course Objectives**

- > Students will identify the core concepts of Information security.
- To examine the concepts of Information Security.
- > To design and implement the security features for IT and Industrial sectors.

CO	Course Outcomes		Knowledge level
CO 1	To Learn the principles and fundamentals of information security.		Remember
CO 2	To Demonstrate the knowledge of Information security concepts	K 5	Understand
CO 3	To Understand about Information Security Architecture.	to ]	Apply
CO 4	To Analyze the various streams of security in IT and Industrial sector.	<u> 1</u>	Analyse
CO 5	To know about Cyber Laws and Regulations.	K	Evaluate

#### **Principles of International Trade**

	Progr	amm	e C	ode :14		Programme Name: M.COM CA			
Subject Code	L	Т	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
-	4	-	-	4	60	25	75	100	Entrepreneursmp

#### **Course Objectives**

- ➤ To be familiar with the process of international and domestic trade procedures.
- > To Form a base of policy framework in international trading with special emphasis on India.
- To appraise the documentation procedures and its sanctity in international business.
- To know more about international investments and factors affecting international investments
- To Summarize Multinational Corporation and about the Globalizations

CO	Course Outcomes	K	nowledge level
CO 1	Remember the major models of international trade and Global		Remember
	Economy		
CO 2	Analyze various terms of trade	5.3	Understand
CO 3	Understand the Tariffs and Taxes of International Trade	to K	Apply
CO 4	Analyze the various International investments and factors	1 t	Analyse
	affecting International Trade	K	
CO 5	Evaluate concepts of Multinational corporation and		Evaluate
	Globalizations.		

#### E – Commerce

Pr	amm	e Co	de :14	Programme Name: M.COM CA					
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
-	4	-	-	4	60	25	75	100	Entrepreneursinp

- To Gain knowledge about E-commerce and various Internet terminologies.
- To make the students to know about various security concepts in Electronic commerce.
- To enlighten the minds of students about E-Payment system.
- > To know about consumer-oriented applications.
- To get in-depth knowledge about various electronic payment systems.

CO	Course Outcomes	Knowledge level
CO 1	Knowing the basic Concepts of E-Commerce	Remember

CO 2	Understanding the EDI Software implementation and the concepts of Electronic Payment systems	K1 '	Understand
CO 3	Implementing the legal frame works and security concepts	ГО	Apply
CO 4	Analyzing various Business models of E-Commerce	К5	Analyse
CO 5	Observing about E-payment systems	01	Evaluate

## **EDC Paper 1 – HOSPITALITY SERVICES**

Progr	ramı	ne (	Code	e: 14	Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25PCC3X1	2	-	•	4	30	100	-	100	Entrepreneursinp

- To make the students to understand the concept of Tourism.
- > To learn about Tourism Marketing and Market Segmentation.
- ➤ Identify the Marketing Mix for Tourism Management.
- Make learner to understand about Hospitality Management.
- > Summarize the behavioural profile of users related to hotel marketing.

CO	Course Outcomes		Knowledge level
CO1	Remember the concept of Tourism and its Significance.		Remember
CO2	Analyse the Tourism Marketing and its Segmentation	ĸ	Understand
CO3	Recollect the marketing strategies for travel and hospitality destinations and organizations.	to K !	Apply
CO4	Examine about various hospitality services and its classification.	ζ1	Analyse
CO5	Evaluate the behavioural profile of users and hotel marketing in Indian perspective.	У	Evaluate