

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

Re-accredited by NAAC with 'A+' Grade (4th Cycle)

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 2024-2025**

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|---|--------------------------|--------------------------|---------------------|----------------------|
| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER. 1 – MANAGERIAL ECONOMICS | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Employability |

Course Objectives

1. To familiarize the economic theories and law of variable proportion.
2. To make the students to understand the demand determinants.
3. Acquire knowledge in production function, cost and revenue and break-even analysis.
4. Lay a foundation on economic models for demand & supply, pricing decisions.
5. To assess the effects of business cycle in a business and industrial sickness.

Course Outcomes (CO)

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| K1 – K5 | CO1 | Understand the nature and scope of Managerial Economics, demand analysis and law of variable proportion. |
| | CO2 | Learn the role of Managerial Economist, goal of corporate enterprises, demand determinants, types of market, national income and public finance. |
| | CO3 | Apply the types of costs and revenues and Break Even point analysis for business decisions. |
| | CO4 | Analyze the role of managerial economist in demand analysis, cost and production analysis. |
| | CO5 | Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER.2 – MARKETING MANAGEMENT | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Employability |

Course Objectives

1. To enable students to classify types of Marketing and Modern Marketing Concept.
2. To equip the learners on product planning, pricing system and promotion in the markets.
3. To explain the various kinds of channels of distribution and function of middle man.
4. To enhance practical applications on advertising media.
5. To Know the concept of agricultural marketing.

Course Outcomes (CO)

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|---------|-----|--|
| K1 – K5 | CO1 | Recollect the marketing concepts, types and modern marketing concept. |
| | CO2 | Illustrate the macro and micro environments of a market and buyer behavior. |
| | CO3 | Locate the different types of products, product line, product mix and pricing decisions. |
| | CO4 | Analyze the important of channels of distribution and promotional mix. |
| | CO5 | Examine the market agricultural produce and marketing research. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER.3 – DATABASE MANAGEMENT SYSTEM | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Skill Development |

Course Objectives

1. To familiarize the basic concepts of DBMS
2. To know the concepts of relational data model.
3. To lay an idea to improve the database design by normalization.
4. To introduce hierarchical approach and program communication block.
5. To acquire knowledge in Network Approach DBTG, Data Structure and Data manipulation.

Course Outcomes (CO)

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|-------|-----|--|
| K1-K5 | CO1 | Describe the fundamental elements of Relational database management systems |
| | CO2 | Recall the basic concepts of Relational data model, Entity-relationship model, Relational database design, Relational algebra and SQL. |
| | CO3 | Convert the ER-model to Relational tables, populate relational database and formulate SQL queries on data. |
| | CO4 | Evaluate the Hierarchical approach and program communication block. |
| | CO5 | Adapt the database knowledge in Network Approach and DBTG Data manipulation. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PRACTICAL. 1 – COMPUTERAPPLICATIONS I: MS OFFICE & ORACLE | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Skill Development |

Course Objectives

1. To Acquire hands-on training in MS-Office to meet out the requirements in an organization.
2. To learn functions in Ms-Excel to perform basic calculations
3. To understand and use data manipulation language to query, update and manage a database.
4. To design and build a simple database system in DBMS.
5. To understand the usage of SQL.

Course Outcomes (CO)

| | | |
|-------|-----|---|
| K1-K5 | CO1 | Gaining the skills relating to creation and modification of documents in MS Office. |
| | CO2 | Knowing about the shortcuts and formula in MS-Excel |
| | CO3 | Identifying the methodology of relational model. |
| | CO4 | Analyzing the Structured Query Language using Network and Hierarchical Models. |
| | CO5 | Evaluating the concept of query processing |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER. 4 – CORPORATE ACCOUNTING | | | | |
| Batch 2024-2025 | Hours / Week 5 | Total Hours 75 | Credits 4 | Employability |

Course Objectives

1. To develop the conceptual framework of corporate accounting.
2. To make the students to learn procedure relating to preparation of company final accounts.
3. To educate the students about statement of affairs and liquidator's final statement.
4. To impart the knowledge relating to banking and insurance companies.
5. To gain ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting.

Course Outcomes (CO)

| | | |
|--------------|-----|--|
| K1-K5 | CO1 | Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company. |
| | CO2 | Learn the accounts of Amalgamation, Absorption and Alteration of share capital. |
| | CO3 | Prepare accounts at the time of liquidation of companies. |
| | CO4 | Make use of the accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies. |
| | CO5 | Examine the theoretical framework of Human resource accounting, Government accounting, Responsibility accounting and Environmental Accounting. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER.5 – HUMAN RESOURCE MANAGEMENT | | | | |
| Batch 2024-2025 | Hours / Week 5 | Total Hours 75 | Credits 4 | Skill Development |

Course Objectives

1. To explain the importance of HRM and their effective management in organizations.
2. To make the students to understand different tools in forecasting and planning.
3. To outline the current theory and practice of recruitment and selection.
4. To describe appropriate implementation, monitoring and assessment procedures of training.
5. To explain the importance of the performance management system in enhancing employee performance.

Course Outcomes (CO)

| | | |
|--------------|-----|---|
| K1-K5 | CO1 | Explain human resources planning, dealing with surplus and deficient man power. |
| | CO2 | Recall the meanings of terminology and tools used in managing employees effectively |
| | CO3 | Prepare a selection strategy for a specific job |
| | CO4 | Analyze the advanced training strategies and specifications for the delivery of training programs |
| | CO5 | Compare and contrast different techniques involved in the performance appraisal process. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER.6 – BUSINESS RESEARCH METHODS | | | | |
| Batch 2024-2025 | Hours / Week 5 | Total Hours 75 | Credits 4 | Skill Development |

Course Objectives

1. To develop an idea about various research designs and techniques.
2. To understand sampling techniques of research and its applications
3. To emphasis the learners in application of appropriate tools in research
4. To make the learners to understand the significance of testing of hypothesis
5. To lay a foundation to become familiar in style of preparing research report.

Course Outcomes (CO)

| | | |
|-------|-----|--|
| K1-K5 | CO1 | Explain the range of quantitative and / or qualitative research techniques to business and management problems / issues. |
| | CO2 | Organize and conduct research in a more appropriate sampling method manner. |
| | CO3 | Make use of the necessary critical thinking skills in order to evaluate different statistical tools used in research. |
| | CO4 | Interpret the data analysis in relation to the research process by testing hypothesis. |
| | CO5 | Prepare a research report and thesis. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER. 7 – OBJECT ORIENTED PROGRAMMING WITH C++ | | | | |
| Batch 2024-2025 | Hours / Week 5 | Total Hours 75 | Credits 4 | Skill Development |

Course Objectives

1. To introduce the elements of object-oriented programming and structure of C++ program.
2. To make the students to understand control flow statements.
3. To learn about operator overloading, data conversion and inheritance
4. To apply the concepts of class, method, constructor data abstraction, overloading and polymorphism.
5. To clarify virtual functions and polymorphism.

Course Outcomes (CO)

| | | |
|-------|-----|--|
| K1-K5 | CO1 | Outline the essential features and elements of the C++ programming language. |
| | CO2 | Understand concepts of inheritance and polymorphism. |
| | CO3 | Remember the difference between function overloading and function overriding |
| | CO4 | Write, debug and test basic C++ codes using the approaches introduced in the course. |
| | CO5 | Incorporate exception handling in object-oriented programs. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PRACTICALS- 2: COMPUTER APPLICATIONS - II: TALLY & C++ | | | | |
| Batch 2024-2025 | Hours / Week 5 | Total Hours 75 | Credits 4 | Skill Development |

Course Objectives

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

Course Outcomes (CO)

| | | |
|--------------|-----|---|
| K1-K5 | CO1 | Obtaining information relating to tally. |
| | CO2 | Gaining the skills relating in creation of voucher entries. |
| | CO3 | Preparing the final accounts, Interpreting various reports |
| | CO4 | Constructing of classes and objects. |
| | CO5 | Working with accounting terms using C++. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER 8 – COST AND MANAGEMENT ACCOUNTING | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Employability |

Course Objectives

1. To familiar with the components of cost.
2. To give an insight into methods of cost.
3. To understand the budgeting and budgetary control.
4. To be aware of the funds flow and cash flow statements.
5. To give an insight into financial statement analysis.

Course Outcomes (CO)

| | | |
|--------------|-----|---|
| K1-K5 | CO1 | Recall the components of cost |
| | CO2 | Classify and compare the methods of cost |
| | CO3 | Construct a budget for a business plan |
| | CO4 | Apply different cost variances and solve the adverse situations |
| | CO5 | Assess the financial statements of a company |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER. 9 – VISUAL BASIC | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Skill Development |

Course Objectives

1. To Introduce the Visual basic environment.
2. To explore different forms and intrinsic controls.
3. To understand expert idea about visual variable and procedure.
4. To gain expert knowledge about database.
5. To describe different type of data report

Course Outcomes (CO)

| | | |
|--------------|-----|---|
| K1-K5 | CO1 | Recall various form of visuals |
| | CO2 | Understand different type of intrinsic controls |
| | CO3 | Apply the visual variable and procedure. |
| | CO4 | Analyze the method of database working. |
| | CO5 | Evaluate different type of data report |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER 10 – FINANCIAL MANAGEMENT | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Employability |

Course Objectives

1. To understand the concept and importance of financial management.
2. To make the students to know various sources of long-term and short-term finance.
3. To understand various method and technique for calculating cost of capital.
4. To know different types leverages used by the organization.
5. To learn various dividend policies followed by organization.

Course Outcomes (CO)

| | | |
|--------------|-----|--|
| K1-K5 | CO1 | Recollect the concept and importance of financial management. |
| | CO2 | Analyze the Various sources of long-term and short-term finance. |
| | CO3 | Identify the methods and techniques for calculating cost of capital. |
| | CO4 | Examine different type leverage followed by a organization. |
| | CO5 | Evaluate the various dividend policies & Working capital. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PRACTICAL. 3 – COMPUTER APPLICATIONS III – PROGRAMMING IN VISUAL BASIC | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Skill Development |

Course Objectives

1. To provide practical knowledge in Visual Basic Programming.
2. To help the students to understand the concept of designing forms.
3. To encourage the students to learn the application of various tools and properties.
4. To make the students to know about the concept of MDI and Menu Editor.
5. To enlighten the minds of the students about report generation.

Course Outcomes (CO)

| | | |
|--------------|-----|---|
| K1-K5 | CO1 | Knowing about the form designing with tool box. |
| | CO2 | Developing the skills to create MDI form and Menu Editor. |
| | CO3 | Working with control arrays. |
| | CO4 | Creating various views of forms using different controls. |
| | CO5 | Evaluating the reports of Visual Basic Programs. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER 11 – INVESTMENT MANAGEMENT | | | | |
| Batch 2024-2025 | Hours / Week 7 | Total Hours 105 | Credits 5 | Employability |

Course Objectives

1. To provide a general understanding about investment avenues and personal finance.
2. To give a broader understanding about behavioral finance
3. To understand the characteristics of securities markets and the instruments traded therein.
4. To give boarder understanding about fundamental and technical analysis.
5. To analyze risk and return of securities and manage portfolios of investment.

Course Outcomes (CO)

| | | |
|--------------|-----|--|
| K1-K5 | CO1 | Recall various investment avenues and personal finance. |
| | CO2 | Understand about securities markets, regulation and its instruments |
| | CO3 | Identify fundamental analysis of an organization using financial data information. |
| | CO4 | Examine technical analysis of an organization using financial data information. |
| | CO5 | Evaluate risk return of securities in different investment proposal. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER 12 – GOODS AND SERVICE TAX | | | | |
| Batch 2024-2025 | Hours / Week 7 | Total Hours 105 | Credits 5 | Entrepreneurship |

Course Objectives

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

Course Outcomes (CO)

| | | |
|--------------|-----|---|
| K1-K5 | CO1 | Evaluate the procedure for computing of taxable income under various sources. |
| | CO2 | Recollect the concept of tax administration and practices. |
| | CO3 | Utilize the latest provision of income tax act. |
| | CO4 | Develop the legitimate way of Tax Planning and Management. |
| | CO5 | Make use of the procedure for assessment and e-filing. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: CORE PAPER 13– JAVA PROGRAMMING AND HTML | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Skill Development |

Course Objectives

1. To acquaint the students with the basic concepts of JAVA programming.
2. To understand the principles of creating an effective web page.
3. To know about HTML.
4. To help the student to learn various HTML Tags.
5. To Train the students to create a web page.

Course Outcomes (CO)

| | | |
|--------------|-----|--|
| K1-K5 | CO1 | Recall the concepts of Java and HTML |
| | CO2 | Understand about Constants, Variables and Data types. |
| | CO3 | Analyze the Implementation of Arrays and Threads. |
| | CO4 | Evaluate control statements and treads. |
| | CO5 | Explain how to insert heading levels within a web page and insert ordered and unordered lists within a web page. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: PROJECT & VIVA-VOCE | | | | |
| Batch 2024-2025 | Hours / Week 6 | Total Hours 90 | Credits 4 | Skill Development |

Course Objectives

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

Course Outcomes (CO)

| | | |
|---------|-----|---|
| K1 - K5 | CO1 | Identifying the practical problems in different areas of Commerce. |
| | CO2 | Collecting data using various techniques. |
| | CO3 | Applying statistical tools and analyzing the data. |
| | CO4 | Designing the computer-based projects, suggest solution and concluding the project. |
| | CO5 | Giving solution to the problem. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: ELECTIVE PAPER. 1 – FINANCIAL MARKETS AND INSTITUTIONS | | | | |
| Batch 2024-2025 | Hours / Week 5/6 | Total Hours 75/90 | Credits 5 | Employability |

Course Objectives

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

Course Outcomes (CO)

| | | |
|-------|-----|--|
| K1-K5 | CO1 | Remember the Financial Market Instruments. |
| | CO2 | Recollect information about Capital Market, Debt Market and OTCEI |
| | CO3 | Explore activities of non-financial banking |
| | CO4 | Assess about various investment information and credit rating agency |
| | CO5 | Identify about various financial institutions and related to its working and functions |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: ELECTIVE PAPER. 2 – INDIAN STOCK EXCHANGES | | | | |
| Batch 2024-2025 | Hours / Week 5/6 | Total Hours 75/90 | Credits 5 | Employability |

Course Objectives

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

Course Outcomes (CO)

| | | |
|-------|-----|--|
| K1-K5 | CO1 | Understand the Indian stock exchanges and securities exchange board of India. |
| | CO2 | Classify and regulate the trading transactions with proper rules and regulations. |
| | CO3 | Explore activities of the investors of stock exchange |
| | CO4 | Determine the securities contracts regulation act and important provisions related to SEBI functions workings. |
| | CO5 | Examine various basic concepts of internet stock trading features |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: ELECTIVE PAPER. 3 – FUNDAMENTAL AND TECHNICAL ANALYSIS | | | | |
| Batch 2024-2025 | Hours / Week 5/6 | Total Hours 75/90 | Credits 5 | Employability |

Course Objectives

1. To discover various concepts based on investments and security analysis.
2. To define technical analysis and contrast it with fundamental analysis.
3. To explain the logic behind technical analysis and company analysis.
4. To discuss the basic tools used by technical analysts.
5. To explain the concepts based on moving averages, charts and its related functions.

Course Outcomes (CO)

| | | |
|-------|-----|--|
| K1-K5 | CO1 | Examine various concepts related to investment and approaches to security valuation. |
| | CO2 | Outline the theoretical contexts of the fundamental and technical analysis |
| | CO3 | Summarize work on the basic tools used by technical analysts |
| | CO4 | Determine the various theory and technical analysis related meaning |
| | CO5 | Evaluate securities by measuring the intrinsic value of stock |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: ELECTIVE PAPER. 4 – INSTITUTIONS FACILITATING INTERNATIONAL TRADE | | | | |
| Batch 2024-2025 | Hours / Week 5/6 | Total Hours 75/90 | Credits 5 | Employability |

Course Objectives

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

Course Outcomes (CO)

| | | |
|--------------|------------|---|
| K1-K5 | CO1 | Recall the conditions of financial markets and its impact in facilitating the International trade |
| | CO2 | Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy. |
| | CO3 | Identify various concepts based on international development association and features |
| | CO4 | Examine international monetary fund and concepts its principles |
| | CO5 | Evaluate the functioning of Global trading organizations. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: ELECTIVE PAPER. 5 – SERVICES MARKETING | | | | |
| Batch 2024-2025 | Hours / Week 5/6 | Total Hours 75/90 | Credits 5 | Employability |

Course Objectives

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

Course Outcomes (CO)

| | | |
|---------------|------------|---|
| K1- K5 | CO1 | Understand the concept of Service Marketing. |
| | CO2 | Identify the major elements needed to improve the marketing of services |
| | CO3 | Analyze the role of relationship marketing and customer service in adding value to the customer's perception of a service |
| | CO4 | Examine the key marketing services and market segmentation |
| | CO5 | Evaluate service quality, measurement, causes and problems, principles guiding improving of quality |

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| Programme Code: 14 | M.COM CA | | | |
| Title of the Paper: ELECTIVE PAPER. 6 – MARKETING OF FINANCIAL SERVICES | | | | |
| Batch 2024-2025 | Hours / Week 5/6 | Total Hours 75/90 | Credits 5 | Employability |

Course Objectives

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

Course Outcomes (CO)

| | | |
|-------|-----|--|
| K1-K5 | CO1 | Recall the marketing of financial services |
| | CO2 | Appreciate how recent thinking in marketing and services marketing applies to financial services |
| | CO3 | Identify key issues for marketers of financial services |
| | CO4 | Interpretation of various reforms and types of insurance services related to life insurance |
| | CO5 | Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism's merits in India. |

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| Programme Code: 14 | M.COM CA | | | |
| Title of the Paper: NON-MAJOR ELECTIVE PAPER. 1 – FUTURES AND OPTIONS | | | | |
| Batch 2024-2025 | Hours / Week 4 | Total Hours 60 | Credits 4 | Employability |

Course Objectives

1. To provide delegates with a good understanding of Derivatives.
2. To understand and value the basic derivatives and their applications in the financial risk management and investment.
3. To learn forward Contract of Securities.
4. To learn the theoretical underpinnings and the practical applications in real world of derivative securities.
5. To define various types of payoff for buyer and identifying commodity markets.

Course Outcomes (CO)

| | | |
|-------|-----|--|
| K1-K5 | CO1 | Recall the concepts and market mechanics of different types of financial derivatives |
| | CO2 | Analyze how financial derivatives are valued, based on the no- arbitrage and risk-neutral valuation approaches |
| | CO3 | Evaluate the instruments that can be used to implement risk management strategies. |
| | CO4 | Explain various pay off for buyer of futures and other options like hedging and Speculation. |
| | CO5 | Identify the evolution of commodity markets and exchanges in India. |

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| Programme Code: 14 | M.COM CA | | |
| Title of the Paper: NON-MAJOR ELECTIVE PAPER. 2 – INFORMATION SECURITY | | | |
| Batch 2024-2025 | Hours / Week 4 | Total Hours 60 | Credits 4 |

Course Objectives

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

Course Outcomes (CO)

| | | |
|--------------|-----|---|
| K1-K5 | CO1 | To Learn the principles and fundamentals of information security. |
| | CO2 | To Demonstrate the knowledge of Information security concepts |
| | CO3 | To Understand about Information Security Architecture. |
| | CO4 | To Analyze the various streams of security in IT and Industrial sector. |
| | CO5 | To know about Cyber Laws and Regulations. |

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| Programme Code: 14 | M.COM CA | | | |
| Title of the Paper: NON-MAJOR ELECTIVE PAPER. 3 – PRINCIPLES OF INTERNATIONAL TRADE | | | | |
| Batch 2024-2025 | Hours / Week 4 | Total Hours 60 | Credits 4 | Employability |

Course Objectives

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

Course Outcomes (CO)

| | | |
|--------------|-----|---|
| K1-K5 | CO1 | Remember the major models of international trade and Global Economy |
| | CO2 | Analyze various terms of trade |
| | CO3 | Understand the Tariffs and Taxes of International Trade |
| | CO4 | Analyze the various International investments and factors affecting International Trade |
| | CO5 | Evaluate concepts of Multinational corporation and Globalizations. |

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| Programme Code: 14 | | M.COM CA | | |
| Title of the Paper: NON-MAJOR ELECTIVE PAPER. 4 – E – COMMERCE | | | | |
| Batch 2024-2025 | Hours / Week 4 | Total Hours 60 | Credits 4 | Employability |

Course Objectives

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

Course Outcomes (CO)

| | | |
|--------------|-----|--|
| K1-K5 | CO1 | Knowing the basic Concepts of E-Commerce |
| | CO2 | Understanding the EDI Software implementation and the concepts of Electronic Payment systems |
| | CO3 | Implementing the legal frame works and security concepts |
| | CO4 | Analyzing various Business models of E-Commerce |
| | CO5 | Observing about E-payment systems |

| | | | | |
|---|---------------------------|---------------------------|----------------------|--------------------------|
| Programme Code:14 | | M.COM CA | | |
| Title of the paper: EDC – HOSPITALITY SERVICES | | | | |
| Batch 2024 – 2024 | Hours / Week 2 | Total Hours 30 | Credits 2 | Skill Development |

Course Objectives

1. To make the students to understand the concept of Tourism.
2. To learn about Tourism Marketing and Market Segmentation.
3. Identify the Marketing Mix for Tourism Management.
4. Make learner to understand about Hospitality Management.
5. Summarize the behavioral profile of users related to hotel marketing.

Course Outcomes (CO)

| | | |
|----------------|-----|---|
| K1 - K5 | CO1 | Remember the concept of Tourism and its Significance. |
| | CO2 | Analyze the Tourism Marketing and its Segmentation |
| | CO3 | Recollect the marketing strategies for travel and hospitality destinations and organizations. |
| | CO4 | Examine about various hospitality services and its classification. |
| | CO5 | Evaluate the behavioral profile of users and hotel marketing in Indian perspective. |