

ST. STEPHEN'S COLLEGE UZHAVOOR

(Affiliated To Mahatma Gandhi University, Kottayam)



PROGRAMME OUTCOMES

UZHAVOOR P. O, KOTTAYAM, KERALA – 686 634

Email: info@ststephens.net.in

Website: www.ststephens.net.in

Postgraduate Programme Outcomes – MSc/MCom

Post Graduate Programmes offered by Mahatma University is Outcome-based, and the expected outcomes are as follows

PO1	Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.
PO2	Developing problem analysis skills and knowledge and applying the same in real life situation.
PO3	Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems
PO4	Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.
PO5	Developing effective communication skills and ability to work in teams by strengthening group dynamics
PO6	Fostering ability to engage in life long learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues.

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PROGRAMME SPECIFIC OUTCOMES M Com

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Master of Commerce Programmes offered by Mahatma University is Outcome-based, and the expected PSOs are as follows

PSO1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
PSO2	Imparting advanced accounting knowledge and skills and provide awareness regarding latest developments in the field of accounting.
PSO3	Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.
PSO4	Acquisition of expertise in specialized fields like finance, taxation, marketing, management and information technology.
PSO5	Development of quantitative aptitude and analytical skills of the learner.
PSO6	Facilitating learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

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COURSE OUTCOMES M Com

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Master of Commerce Programmes offered by Mahatma University is Outcome-based, and the expected COs are as follows

SEMESTER – I

Course Code	CM010101
Title of the Course	SPECIALISED ACCOUNTING

The objective of the Course:

To equip the students to apply accounting standards and deal with advanced practice areas related to valuation, amalgamation, specialized areas, and to have a basic understanding of developments in accounting.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an in-depth understanding of theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Understand and Apply	PSO2
2	Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.	Apply	PSO2
3	In-depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements	Apply	PSO2
4	Develop a clear understanding of different types of NBFCs, their provisioning norms, and understand the concept of NAV of mutual funds through its computation.	Evaluate	PSO2

5	Acquaint with the theoretical aspects of emerging areas in accounting	Understanding	PSO2
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Course Code	CM010102
Title of the Course	ORGANISATIONAL BEHAVIOUR

Objective of the Course

To understand human behaviour at Individual, Interpersonal, Group and Inter Group levels and to recognise issues inherent in organisational change, growth, development and conflict

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Basic understanding about the concepts of organisation behaviour.	Understanding	PSO1
2	A very good understanding about individual behaviour, personality and motivation.	Understand and evaluate	PSO1
3	Imparting deep understanding about group behaviour and leadership related to organisational behaviour.	Understanding	PSO1
4	Add the knowledge base of the learner regarding change management and deal with stress.	Evaluate and Apply	PSO1
5	Impart knowledge about the role of organisational culture and conflict on organizational behavior.	Understand and Apply	PSO1

Course Code	CM010103
Title of the Course	MARKETING MANAGEMENT.

Objective of the course:

To equip the students to have an overall understanding about the application areas of

marketing and can identify some potential areas for research

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.	Understanding	PSO 1,4
2	The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies.	Understand and evaluate	PSO 1,4
3	Develop an idea about consumer behaviour and its impact.	Understand and apply	PSO 1,4
4	Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image.	Understand and Evaluate	PSO 1,4
5	Develop sound ideas regarding services marketing and service quality.	Understand and Apply	PSO 1,4

Course Code	CM010104
Title of the Course	MANAGEMENT OPTIMISATION TECHNIQUES

Objective of the Course

To enable the students to understand various optimization models used in business decision making.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop theoretical understanding about various business optimisation models.	Understanding	PSO5
2	Ability to develop Linear Programming Models for business problems and Solve	Apply and evaluate	PSO5

	the same.		
3	Application of Linear Programming in the areas of transportation and assignment.	Understanding	PSO5
4	Develop decision making skills under uncertainty, risk and replacement of assets.	Evaluate and Apply	PSO5
5	Understand and apply network analysis techniques for project implementation.	Understand and Apply	PSO5

Course Code	CM010105
Title of the Course	METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

Objective of the course:

To enable a learner to understand properly the concepts of research methodology, equip them to prepare a research design and carry out research in systematic and scientific manner.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop a thorough understanding about the basic concepts of social science research.	Understanding	PSO3, 5
2	After completing this module, the learner should be able to formulate a research design.	Understand and evaluate	PSO3, 5
3	After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.	Understanding	PSO3, 5

4	Detailed knowledge about the instrument development, its validation and different forms of scaling.	Evaluate	PSO3, 5
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5	Understand the technique of research reporting.	Understand and Apply	PSO3, 5
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SEMESTER II

Course Code	CM010201
Title of the Course	ADVANCED CORPORATE ACCOUNTING

The objective of the Course:

To equip the learner to understand the higher-level applications of accounting in corporate sector and recent developments.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	The learner should be able to prepare consolidated financial statements of group companies.	Apply	PSO2
2	Preparation of the financial statements of public utility companies and deal with the disposal of surplus.	Apply	PSO2
3	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.	Understanding	PSO2
4	Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.	Evaluate	PSO2
5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.	Understanding and Apply	PSO2

Course Code	CM010202
Title of the Course	HUMAN RESOURCE MANAGEMENT

Objectives of the course

To give an overview as to how an organisation identifies requirements of human resources, how it acquires, rewards, develops, motivates, and manages people effectively, and also provide an insight into the developments taking place in the field of Human Resource Management.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts of HRM and performance appraisal.	Understanding	PSO1

2	Understanding about human resource development, stress management and work life management.	Understanding	PSO1
3	High level knowledge about various aspects of training.	Understanding	PSO1
4	Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.	Evaluate	PSO1
5	Understanding about HR outsourcing HR accounting and HR audit.	Understanding	PSO1

Course Code	CM010203
Title of the Course	INTERNATIONAL BUSINESS AND FINANCE

Objectives of the course

To give a broader picture of different aspects of international trade and monetary systems and the operation of firms in an international environment

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific
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			Outcome Linkage
1	Familiarisation with globalisation, internationalisation of business and the international business environment.	Understanding	PSO1, 4
2	Understanding about theories of international trade, trade barriers and trade blocks.	Understanding	PSO1, 4
3	Imparting idea about various economic institutions related to international trade.	Understanding	PSO1, 4
4	Achieve high level knowledge about various aspects of international monetary system.	Understanding and Evaluate	PSO1, 4
5	Develop an understanding about the international investment environment.	Understanding	PSO1, 4

Course Code	CM010204
Title of the Course	QUANTITATIVE TECHNIQUES

Objectives of the course

To impart proficient knowledge in the application of Quantitative Techniques for Social Science Research.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO3, 5
2	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO3, 5

3	After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.	Apply	PSO3, 5
4	The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis.	Apply and Evaluate	PSO3, 5
5	The learner should be equipped with the skills to apply the principles of SQC	Understanding	PSO3, 5

Course Code	CM010205
Title of the Course	STRATEGIC MANAGEMENT

Objective of the course

To provide an awareness regarding various types of strategies and applications of same along with strategic formulation, implementation and evaluation.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Strong understanding about the theoretical foundations of strategic management.	Understanding	PSO1
2	Clear understanding about various models of environmental and internal analysis.	Understanding	PSO1
3	Development of an idea about the strategy formulation process at the corporate level.	Understand	PSO1
4	Familiarization with various tools strategic planning and evaluation.	Evaluate	PSO1
5	Understanding about the modes of implementation and control of strategies.	Understanding	PSO1

SEMESTER - III

Course Code	CM010301
Title of the Course	STRATEGIC FINANCIAL MANAGEMENT

Objectives of the Course:

To apply financial management concepts and theories for strategic financial management decision making.

Course Outcome No	Expected Course Outcome	Cognitive Level	Program Specific Outcome Linkage
1	Learn the theoretical foundations of financial management and financial management decisions.	Understand and Remember	PSO4
2	Evaluate the feasibility of different options regarding discount, credit period, storage cost etc related to current assets and current liabilities and estimate working capital requirements.	Evaluate and Apply	PSO4
3	Evaluate long term proposals and evaluate the risk associated with long term investment.	Evaluate and Apply	PSO4
4	Evaluate the decisions regarding leasing of capital assets.	Evaluate and Apply	PSO4
5	Evaluate and Compare the performance of business entities.	Evaluate and Apply	PSO4

Course Code	CM010302
Title of the Course	INCOME TAX - LAW AND PRACTICE

Objectives of the Course:

To impart basic knowledge about income tax rules and equip the students to compute total income of an individual.

Course Outcome No	Expected Course Outcome	Cognitive Level	Program Specific Outcome Linkage
1	Acquire knowledge regarding the basic concepts of Income Tax.	Remember	PSO4, 6
2	Able to compute the income from salary and house property.	Understand, Apply	PSO4, 6
3	Determine taxable profit of a business or profession.	Understand, Apply	PSO4, 6
4	Able to compute capital gain and income from other sources.	Understand, Apply	PSO4, 6
5	Able to calculate Gross Total Income of an individual.	Understand, Apply	PSO4, 6

6	Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.	Understand, Apply and Evaluate	PSO4, 6
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Course Code	CM010303
Title of the Course	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives of the Course:

To create awareness among the learners about different investment avenues, enrich them to handle modern portfolio techniques to construct efficient portfolios, evaluation and revision of the inefficient portfolios.

CO No	Expected Course Outcome	Cognitive Level	PSO Linkage
1	Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment	Understand and Apply	PSO4, 6

	information for selecting the securities.		
2	Understanding the types of risk in security market and Applying various tools for the valuation of bonds as well as economic indicators to predict the market.	Understand and Apply	PSO4, 6
3	Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.	Understand, Evaluate and Apply	PSO4, 6
4	Applying Modern portfolio theories and construct optimum portfolios.	Understand, Apply and	PSO4, 6
5	Revising constructed portfolios as per risk and return association by using different strategies.	Understanding	PSO4, 6

ELECTIVE COURSE - Finance and Taxation Stream

Course Code	CM800301
Title of the Course	INDIRECT TAX LAWS

Objective of the Course:

To enable the learner to have an understanding on the provisions of major Indirect Tax Laws and Rules

CO No	Expected Course Outcome	Cognitive Level	PSO Linkage
1	Understand the basic concepts of the Goods and Services Tax	Understanding	PSO4, 6
2	Develop a clear idea about the levy and collection of tax and tax credit	Understanding	PSO4, 6
3	Develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act	Understand and Apply	PSO4, 6

4	Understand about the powers of GST authorities regarding inspection, search and seizure	Understanding	PSO4, 6
5	Basic understanding about the Customs Law in India.	Understanding	PSO4, 6

SEMESTER - IV

Course Code	CM010401
Title of the Course	ADVANCED COST AND MANAGEMENT ACCOUNTING

Objective of the Course

To enable the learner to apply principles and techniques of Cost and Management Accounting in decisions making situations.

CO No	Expected Course Outcome	Cognitive Level	PSO Linkage
1	Apply activity based absorption methods instead of conventional absorption method.	Apply	PSO1, 2
2	Apply the marginal costing principles in decision making situations of businesses.	Apply	PSO1, 2
3	Dealing with practical cases of pricing decisions in different situations	Evaluate	PSO1, 2
4	Understand the concepts of standard costing, and the process of cost control through it.	Understanding and apply	PSO1, 2
5	Deal with the practical issues related to transfer pricing	Apply	PSO1, 2

Course Code	CM010402
Title of the Course	INCOME TAX – ASSESSMENT & PROCEDURES

Objectives of the Course:

To enable the learners to advise assesseees regarding their income tax queries and to be

trained to attend professional examinations in taxation.

CO No	Expected Course Outcome	Cognitive Level	PSO Linkage
1	Compute the total income and tax liability of firms and Association of Persons	Understand & Apply	PSO4, 6
2	Carry out assessment of companies and determine their tax liability	Understand & Apply	PSO4, 6
3	Make the assessment of co operative societies and trusts.	Understand & Apply	PSO4, 6

4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations	Understand & Apply	PSO4, 6
5	Learn tax planning concepts and apply the same	Understand & Apply	PSO4, 6

ELECTIVE COURSE - Finance and Taxation Stream

Course Code	CM800401
Title of the Course	DERIVATIVES AND RISK MANAGEMENT

Objectives of the Course:

To familiarize the students with the derivative markets and its evolution, compare and evaluate the performance of different forward, futures and options contracts and understand the various future and option pricing models.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations	Remember and Apply	PSO4, 6
2	Analyze the implications of Risk in the perception of individuals and Institutions and	Analyse and Apply	PSO4, 6

	measurement of risks		
3	Understand and explain the concept of forward market and its function ,	Understand	PSO4, 6
4	Analyse the operation and pricing of various types of futures	Analyse, Creative	PSO4, 6
5	Understand the concepts and methodology of option trading and apply the models of pricing the option contracts	Understand, analyse and Creative	PSO4, 6
6	Develop an idea of exchanges through swaps	Understand and apply	PSO4, 6

Core Course- Project Report

Course Code	CM010403
Title of the Course	PROJECT REPORT

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Quality Research Output and presentation	Evaluate, Analyse and Apply	PSO3, 4 and PO3,5,6

Core Course- Comprehensive Viva

Course Code	CM010404
Title of the Course	COMPREHENSIVE VIVA

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	The learner should have the capacity to communicate his/her understanding in various subjects studied.	Remember, Evaluate &Analyse	PSO1 to 6 and PO5

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P.G. DEPARTMENT OF COMMERCE

B. COM (COMPUTER APPLICATIONS)

PROGRAMME OUTCOME

PO – 1: After completing three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3 The all-inclusive outlook of the course offer a number of value based and job oriented courses ensures that students are trained into up-to-date. In advanced accounting courses beyond the introductory level, affective development will also progress to the valuing and organization levels.

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO – 1 : Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.

PSO – 2: Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 3: Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO – 4: Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO – 5: Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO–6: Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.

PSO – 7: Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affaires

PSO – 8: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

PSO -9: Learners will be able to do higher education and advance research in the field of commerce and finance.

COURSE OUTCOMES

SEMESTER I

Core Course -1: DIMENSIONS AND METHODOLOGY OF BUSINESS STUDIES

COURSE OUTCOMES

- To understand business and its role in society
- To have an understanding of Business ethics and CSR
- To comprehend the business environment and various dimensions
- To familiarise Technology integration in business
- To introduce the importance and fundamentals of business research

Core Course -2: FINANCIAL ACCOUNTING– I

COURSE OUTCOME

To equip the students with the skill of preparing accounts and financial statements of various types of business units other than corporate undertakings

Core Course -3: CORPORATE REGULATIONS AND ADMINISTRATION

COURSE OUTCOME

To familiarise the students with the management and administration of joint stock companies in India as per Companies Act, 2013

Complementary Course 1: BANKING AND INSURANCE

COURSE OUTCOME

To familiarize the students with the basic concepts and practice of banking and the principles of Insurance

SEMESTER II

Core Course -4 FINANCIAL ACCOUNTING – II

COURSE OUTCOME

To acquaint the students with the preparation of books of accounts of various types of business activities and application of important accounting standards

Core Course -5 BUSINESS REGULATORY FRAMEWORK

COURSE OUTCOME

The course is intended to familiarise the students with the legal framework influencing business decisions.

Core Course -6: BUSINESS MANAGEMENT

COURSE OUTCOME

To familiarise the students with concepts and principles of management.

Complementary Course -2 – PRINCIPLES OF BUSINESS DECISIONS

COURSE OUTCOME

The course is intended to familiarise the students with the economic concepts and principles underlying business decision making

SEMESTER III

Core Course -7 CORPORATE ACCOUNTS – I

COURSE OUTCOME

To make the students familiarise with corporate accounting procedures and to understand the accounting for banking companies.

Core Course -8 QUANTITATIVE TECHNIQUES FOR BUSINESS – I

COURSE OUTCOME

To make the students understand the role of statistics and quantitative techniques in business and familiarize them with basic tools applied

Core Course -9 FINANCIAL MARKETS AND OPERATIONS

COURSE OUTCOME

The course is intended to familiarise the students with financial market operations in India

Core Course 10: MARKETING MANAGEMENT

COURSE OUTCOME

The objective of this course is to provide a sound understanding of the basic principles of marketing management and their applications in the business and industry.

Optional Core I- INFORMATION TECHNOLOGY FOR BUSINESS

COURSE OUTCOME

To make the students aware of the role of information technology in business and make them capable of developing web pages for business

SEMESTER IV

Core Course 11: CORPORATE ACCOUNTS – II

COURSE OUTCOME

To equip the students with the preparation of financial statements of insurance companies and to understand the accounting procedure for reconstruction and liquidation of companies.

Core Course 12: QUANTITATIVE TECHNIQUES FOR BUSINESS- II

COURSE OUTCOME

The objective of this course is to familiarize the students with more advanced tools of data analysis and forecasting and also to have an understanding of the fundamentals of theory of probability

Core Course -13 -ENTREPRENEURSHIP DEVELOPMENT AND PROJECT MANAGEMENT

COURSE OUTCOME

- To develop entrepreneurial spirit among students
- To empower students with sufficient knowledge to start up their venture with confidence
- To mould young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India

Optional Core II: INFORMATION TECHNOLOGY FOR OFFICE

COURSE OUTCOME

The objective of this course is to make the students capable of managing the office activities with the help of information technology.

SEMESTER V

Core Course 14: COST ACCOUNTING- I

COURSE OUTCOME

To familiarise the students with cost concepts and to make the students learn the Fundamentals of cost accounting as a separate system of accounting.

Core Course 15: ENVIRONMENT MANAGEMENT AND HUMAN RIGHTS

COURSE OUTCOME

- Understand and appreciate the rich biodiversity of India, which provides various resources for people
- Research, investigate how and why things happen in our environment
- Make his / her own decisions about complex environmental issues
- Foster a new generation of informed consumers, workers, as well as policy or decision makers
- Understand how their decisions and actions affect the environment, builds knowledge and skills necessary to address complex environmental issues

Core Course 16: FINANCIAL MANAGEMENT

COURSE OUTCOME

To familiarise the students with the functional areas and principles of financial management.

Optional Core III: COMPUTERIZED ACCOUNTING

COURSE OUTCOME

- To equip the students to meet the demands of the industry by mastering them with industry sought after computerized accounting packages.
- To expose the students to computer applications in the field of accounting.
- To develop practical skills in the application of Tally Accounting Package.

OPEN COURSE - Fundamentals of Accounting

COURSE OUTCOME

This course is designed to make the undergraduate students of other disciplines equip with the knowledge and skill for the systematic preparation of accounts from journalising to preparation of final accounts.

SEMESTER VI

Core Course 17: COST ACCOUNTING- II

COURSE OUTCOME

To acquaint the students with different methods and techniques of costing, and to enable the students to identify the methods and techniques applicable for different types of industries.

Core Course 18: ADVERTISEMENT AND SALES MANAGEMENT

COURSE OUTCOME

To make the students aware of the strategy, concept and methods of advertising and sales promotion.

Core Course 19: AUDING AND ASSURANCE

COURSE OUTCOME

- To familiarize the students with the principles and procedure of auditing.
- To enable the students to understand the duties and responsibilities of auditors and to undertake the work of auditing.

Core Course 20: MANAGEMENT ACCOUNTING

COURSE OUTCOME

To acquaint the students with management accounting techniques for the analysis and interpretation of financial statements and to study the basic framework of financial reporting.

Optional Core IV: SOFTWARE FOR BUSINESS AND RESEARCH

COURSE OUTCOME

- To impart knowledge to use IT in business research analysis.
- To develop practical skills in the applications of business software.
- To develop practical skills in the application of SPSS, Libre Office Writer & Libre Office Calc.
- To acquire the skill of data entry, data transformation and data analysis using statistical tests.
- To develop practical skills for word processing and export to other formats using Libre office Writer.
- To develop practical skills for spreadsheet data management and analysis using Libre Office Calc.