



St. Claret College

Affiliated to Bangalore University | A Claretian Missionary Institution

NURTURING VALUES AND EXCELLENCE

PG DEPARTMENT OF COMMERCE

I SEMESTER M.COM

MONETARY SYSTEM

OUTCOMES: Students will be able to

CO1: Evaluate the role of money and theories of the value of money.

CO2: Understands the gold standard, principles of note issue, and SDR.

CO3: Evaluate the international monetary system and describe the differences between flexible and fixed exchange rates.

CO4: Gets to know the role of financial markets and elements of the forex market.

CO5: Understands the balance of payment, current, and capital account convertibility.

INTERNATIONAL BUSINESS

OUTCOMES: Students will be able to

CO1: Describe international business, drivers, routes, evolution, theories, and environment

CO2: Explain strategic management process, organisational designs, global functional design

CO3: Describe IHRM, HR planning process, International operations management, international financial management, International financial accounting, financing foreign trade

CO4: Explain integration between countries, the impact of integration



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MACROECONOMICS FOR BUSINESS DECISIONS

OUTCOMES: Students will be able to

CO1: Understand the concepts of National income and product concept, computation of national income and related aggregates, problems in the computation of national income.

CO2: Explains Consumption, Savings, investment, marginal propensity to consume, marginal propensity to save, multiplier, the paradox of thrift, income, and employment determination

CO3: Understand Money, monetary system, the role of credit, financial intermediaries, level and structure of interest rates - interest and macroeconomic equilibrium, central bank, monetary management, and policy. Fiscal policy – Objectives, tools, fiscal variables and the public debt, co-ordination of monetary and fiscal policies.

CO4: Evaluate Economic growth, factors determining economic growth, growth models, capital-output ratio, problems of growth. Policies towards economic stability, business cycle, inflation and deflation, control measures, conflicts between growth and stability.



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INFORMATION SYSTEMS AND COMPUTERS

OUTCOMES: Students will be able to
CO1: Understands the relevance of Information Systems including the types, SDLC, ERP, and cloud computing
CO2: Explains IT GRC, information system audit standards, COBIT, HIPAA, and statements of auditing standards
CO3: Explains the concept of IT ACT 2008, cyber security, and information security standards
CO4: Understands concepts related to DBMS
CO5: Understands the spreadsheet software

ADVANCED FINANCIAL MANAGEMENT

OUTCOMES: Students will be able to
CO1: Evaluate the different capital structure theories
CO2: Evaluate the different capital budgeting decisions
CO3: Evaluate the risk elements in capital budgeting
CO4: Understand and evaluate the mergers and acquisitions and Corporate restructuring
CO5: Understand various risk mitigation tools including derivatives and Hedging instruments



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HUMAN RESOURCE MANAGEMENT

OUTCOMES: Students will be able to

CO1: Understands HR functions, HR policies, and principles, qualities of the HR manager, and HRM model.

CO2: Acquaint with the process of Human Resource Planning inclusive of job design, employee hiring, training and development, job evaluation, compensation plans.

CO3: Familiarize with the measures to be adopted in maintaining employee safety and health, participative management, industrial relations, and trade union.

CO4: Evaluate the ethical issues in HRM, HR audit of corporate strategy, HRM, and employee satisfaction.

II SEMESTER M.COM

INDIAN BANKING

OUTCOMES: Students will be able to

CO1: Understand the concept of Banking & its scope.

CO2: Evaluate Narasimhan Committee Report post-1992

CO3: Compare Basel I, Basel II, and Basel III reforms.

CO4: Explain the process of NPA determination by the banks.

CO5: Determine the various Banking Innovations.



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RISK MANAGEMENT

OUTCOMES: Students will be able to
CO1: Understand the basic concepts of risk and uncertainty.
CO2: Understand the different types of risks, steps to manage risk, and RBI guidelines on risk
CO3: Understand and analyse the models of risk management
CO4: Evaluate the market-related risk using some of the models of risk management.
CO5: Understand the different concepts of operational risks.

ADVANCED E-COMMERCE & MOBILE COMMERCE

OUTCOMES: Students will be able to
CO1: Understands the working of EDI and threats in E-commerce.
CO2: Gets to know the overview of electronic payment systems and Secure electronic transactions protocol.
CO3: Familiarize with the technologies, applications, and services of e-commerce.
CO4: Acquaint with the framework for the study of mobile commerce, Japan's I-mode, and the impact of 2G, 3G & 4G technologies on M-commerce.
CO5: Understands the concept of wireless application protocol and the factors affecting the mobile gaming services



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BUSINESS RESEARCH METHODS

OUTCOMES: Students will be able to

CO1: Understands the types of research and the steps in the research process.

CO2: Learns the formulation of the research problem, hypothesis, and sampling techniques. Also, describe the components of the research design.

CO3: Identifies the sources and methods of collecting data. Learns to process the data.

CO4: Analyse the data using simple statistical techniques for testing the hypothesis. Familiarize with the outline of the research report.

OPERATIONS RESEARCH & QUANTITATIVE TECHNIQUES

OUTCOMES: Students will be able to

CO1: Understand the Basic concept of OR and LPP and its

CO2: Understand Basic of Probability and its Application

CO3: Understand the concept of drawing network and its analysis

CO4: Understand the concept of Inventory control

CO5: Understand the concept of decision making in different situations and simulation technique



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BUSINESS MARKETING

OUTCOMES: Students will be able to

CO1: Understands the nature of business marketing, the difference between consumer and business marketing, Organizational buying behavior process, and models.

CO2: Understands the buyer and seller relationship, customer services, customer relationship management, the role of logistics in the business, and maintenance of Supply Chain Management

CO3: Learns about industrial marketing research, Intelligence system, strategic planning, implementation, and controlling in Industrial Marketing.

CO4: Familiarizes with the new product development process, its pricing strategies, distribution channels, and marketing logistics.

CO5: Learns how to develop a business communication programme, build a business-to-business selling approach, different promotion and selling techniques.

III SEMESTER M.COM

BUSINESS ETHICS & CORPORATE GOVERNANCE

OUTCOMES: Students will be able to

CO1: Explain the importance of business ethics, code of ethics with managerial values and attitudes

CO2: Evaluate the ethical climate of a company with the help of ethical theories and corporate social responsibility

CO3: Describe ethical aspects in marketing and financial areas

CO4: Describe ethical issues related to human resource management and information technology

CO5: Explain the concept of corporate governance concerning various committees



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CORPORATE FINANCIAL REPORTING

OUTCOMES: Students will be able to
CO1: Explain Accounting Standards (AS), the guidance notes issued by ICAI, its applications, and overview of International Accounting Standards (IAS)
CO2: Describe IFRS, the difference between IFRS & Indian Accounting Standards, US GAAP, etc.
CO3: Explain the issues and problems concerning published financial statements, sustainability reporting, Triple Bottom Line Reporting (TBL), Global Reporting Initiative (GRI), and International Federation of Accountants
CO4: Explain the procedure of recognition, de-recognition, and offset, Measurement of financial instruments, hedge accounting, and financial reporting
CO5: Compute and Prepare Value-added statements, Economic Value added, Market Value Added, Shareholders Value Added, Human Resource Reporting, Inflation Accounting

ACCOUNTING FOR MANAGERIAL DECISION

OUTCOMES: Students will be able to
CO1: Understand the concept of managerial decision making
CO2: Apply the different methods of marginal costing and profit analysis
CO3: Explain the concept of responsibility accounting and computation of divisional performance measurement
CO4: Understand the concept of budgetary control and variance analysis
CO5: Application of uniform costing and inter-firm comparison in different sectors



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STRATEGIC COST MANAGEMENT – I

OUTCOMES: Students will be able to

CO1: Familiarize with the elements of costing, different strategies and techniques of costing used for cost reduction, and the Role of Cost accountant in the overall strategic planning and management control

CO2: Understand the integration of strategic cost management techniques with performance evaluation and various strategic cost management issues. Learns product design, benchmarking, value analysis, and engineering

CO3: Gets a brief knowledge on the concept ABC system, cost drivers, and cost activities. Enabling the students to solve problems on the ABC system of costing practically.

CO4: Gets detailed knowledge on Life Cycle Costing and Experience curves. Learns to solve Life Cycle Costing problems based on the estimated life span of the Equipment.

CO5: Understands the concepts of JIT, Kaizen Costing, Lean costing methods, its comparison with traditional costing, and other modern management techniques.



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DIRECT TAXES & PLANNING

OUTCOMES: Students will be able to
CO1: Understand the concept of direct taxation
CO2: Apply the different types of deductions, allowances, and depreciation
CO3: Explain the concept of taxable income of companies, setoff and carry forward losses
CO4: Understand the concept of amalgamation and mergers, MNC, double taxation, joint ventures, and foreign collaborations
CO5: Application of assessment, TDS, advance payment of tax, refunds, appeals, and revision
CO6: Understand the concept of wealth tax in companies and wealth tax planning

IV SEMESTER M.COM

COMMODITY MARKETS

OUTCOMES: Students will be able to
CO1: Understand the concept of commodity markets and commodity exchanges
CO2: Know the different methods of quality assurance like grading and Standardization
CO3: Explain the concept of commodity derivatives and classification of derivatives
CO4: Understand the concept of warehousing trading, settlement amalgamation, and trading on commodity exchanges
CO5: Comprehend the model of the regulatory framework in FCR Act 1952 and different types of commodities boards in India.



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CORPORATE REPORTING PRACTICES AND IND AS

OUTCOMES: Students will be able to

CO1: Explain the Evolution and Convergence of International Financial Reporting, advantages, disadvantages and criticisms, challenges and opportunities, and overview of Ind AS, and comparison of IFRS with Ind AS.

CO2: Explain the accounting and reporting of business combinations, methods of accounting for goodwill, purchase consideration accounting for investment in subsidiaries and holding companies.

CO3: Explain Group financial statements, Consolidation of foreign-Holding company, Subsidiary Company and Associate Company including multiple subsidiaries, consolidation procedures, Treatment of pre-acquisition profit, and concept of Fair value at the time of acquisition.

CO4: Prepare Consolidated Income Statements: Balance Sheet and Cash Flow Statements for Group companies, Treatment of investment in associates in consolidated financial statements, compare and contrast acquisition and equity methods of accounting, Treatment of investment in Joint ventures in consolidated financial statements

CO5: Explain Accounting for Industry-based standards: Agriculture –Insurance contracts -Exploration for and Evaluation of Mineral Resources-Regulatory Deferral Accounts.



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STRATEGIC COST MANAGEMENT - II

OUTCOMES: Students will be able to
CO1: Familiarize with different pricing strategies, policies, and processes. strategies for new products, management accountant role in product pricing. Problems with different pricing strategies.
CO2: Understands the concept of Transfer Pricing, its necessity, Objectives, applications, Merits and Demerits, Criteria for setting Transfer Prices, Guiding Principles in the fixation of transfer prices, Transfer Prices in different situations.
CO3: Familiarize about the learning curve, phases, and applications in the learning curve, factors affecting learning curve, comparison between learning curve and experience curve.
CO4: Gets detailed knowledge on core concepts of Total Quality Management, Prevention costs, appraisal costs, cost of Non-conformance, PRAISE- its steps.
CO5: Learns about the concept of the balanced scorecard, perspectives of BSC and, Benchmarking – Concepts, Benchmarking process and its Impact on Indian Industry.

GOODS AND SERVICE TAXES

OUTCOMES: Students will be able to
CO1: Understand the concept of GST and GST Acts
CO2: Apply the different methods of supply including composition levy
CO3: Explain the concept of input tax credit and assessment of tax liability
CO4: Understand the concept of procedure and administration of GST including appeals and revisions
CO5: Application of customs act 1962 with various methods and baggage calculation.