

## **DCT's**

### **S. S. DEMPO COLLEGE OF COMMERCE & ECONOMICS**

#### **Cujira, Bambolim-Goa**

### **Programme Outcomes**

#### **A. B.Com. (Hons.)**

The three year Bachelor's Degree in Commerce (B.Com.) Programme is designed to :

1. Enable the students demonstrate general understanding of the fundamental areas of business including accounting and finance, marketing, economics, management, information systems, communication, laws and quantitative methods and remain updated with developments in these areas.
2. Develop analytical skills with application of relevant tools and methods in accounting, finance, economics and quantitative science for building better business insights, resolve emerging organizational issues and implement effective planning.
3. Develop decision making skills in particular context of alternative solutions to maximize the contribution of an enterprise in accomplishment of stakeholders' goals.
4. Develop effective communication skills for managing organizational people-to-people transactions, business correspondence, and enhancing organizational image.
5. Provide employable human resource in the area of accounting, finance and general administration and nurture entrepreneurial talent for building future organizations.

#### **B. Bachelor in Business Administration (B.B.A.)**

On completion of the programme, the student will be able to:

1. Exhibit an understanding of broad business concepts and principles.
2. Demonstrate the competencies required to undertake managerial jobs.
3. Apply cross functional business knowledge and technologies in solving real world business Problems.
4. Display behavioural skills (e.g. communication, decision making, time management, Negotiations) in business interactions.
5. Recognise and resolve ethical issues in business.
  6. Initiate and build entrepreneurial ventures.

## **C. M.Com. Programme Outcomes**

On successful completion of MCOM programme, students will be able to:

1. Describe advanced concepts, processes and systems in accounting, finance and management.
2. Exhibit comprehensive knowledge of financial services and financial markets mechanisms and basic knowledge of applicable regulatory provisions and procedures.
3. Evaluate investment and risk-management opportunities available in financial markets with application of analytical techniques.
4. Develop competencies in specialized areas either in accounting with focus on transaction recording, tax planning and valuations for corporate actions or in functional areas of management.
5. Demonstrate ability to identify business opportunities and create entrepreneurial venture.
6. Offer services as teacher, researcher, analyst, or member of staff of accounts/administration in academic or business organizations.

## **D. Integrated Master of Commerce**

On successful completion of I.M.COM programme students will be able to:

1. Exhibit comprehensive knowledge of accounting concepts, principles, and financial reporting framework applicable to organizations in a given reporting environment.
2. Apply knowledge of accounting in identifying, correcting and designing appropriate financial and cost accounting systems for varied types of business entities.
3. Perform accounting, cost, taxation and financial analysis and recommend appropriate course of action to business entities under given circumstances.
4. Demonstrate proficiency in tax planning and investment analysis for effective management of personal finances of individuals.
5. Devise measures for effective internal control of organizational resources and for management of risks through the application of internal audit and contemporary financial risk management techniques.
6. Evaluate economic activities of an organization for their implications on accounting,

optimization of resource usage, improvement of organizational performance and long term growth on the foundation of ethics.

7. Develop functional analytical models for business decisions and problem solving using business data.

8. Demonstrate ability to manage organizational compliances under major regulations governing corporate entities.

9. Demonstrate preparedness to qualify professional accounting examinations.

## **E. Masters of Tourism and Travel Management**

On successful completion of the MTTM Programme, students will be able to:

1. Identify entrepreneurship opportunities in the business of tourism, aviation and subsidiary systems.

2. Identify career avenues in the domain of tourism, travel and aviation.

3. Develop innovations in travel and tourism products.

4. Design a niche tour package using travel and tourism components.

5. Analyse international tourism impacts linked with heritage, aviation, hospitality including health and wellness tourism.

6. Formulate sustainable tourism policies for tourism stakeholders.

7. Assess aviation project risks and its mitigation.

8. Resolve air fares and ticketing exchange issues.

9. Apply quantitative and qualitative concepts and skills to address airport operations issues.

10. Apply systems analysis approach in operations of cargo and logistics.

11. Generate revenue for tourism destinations using effective destination management techniques.

## **F. Post Graduate Diploma in Management – Event Management**

On successful completion of PGDM-Event Management programme students will be able to:

1. Apply managerial skills to professionally design, plan and execute events.
2. Identify best practices in the development and delivery of successful events for individuals and business organizations.
3. Identify key elements of event budget and event financing for varied types of events.
4. Demonstrate effective communication skills for managing events transactions and business correspondence.
5. Evaluate event performance and develop contingency plans for future events.

## **LEARNING OUTCOMES**

### **I. B.Com**

#### **Semester I**

##### **GENERAL MANAGEMENT (CC 1)**

**At the end of the course students will be able to -----**

1. Explain the concepts of management, decision making, managing change, conflict management, Green management, Stress management, Supply chain management, Logistics management.
2. Illustrate the functional areas of management, Change process, Conflict management process.
3. Summarize the modern approaches to management
4. Demonstrate decision making skills through role play
5. Analyze rational and creative skills for decision making.
6. Compare management and administration, Japanese, American, European styles of management
7. Categorise/Classify the levels of management, Types of decision making, Organisational conflicts and Sources of stress.

## **FINANCIAL ACCOUNTING (CC 2 )**

**At the end of the course students will be able to -----**

1. Recall meaning of single entry, depreciation, share capital, terms of issue of share, buy back of shares, and redemption of preference shares
2. Explain the conversion method for computing profit or loss under single entry system.
3. Explain The computation of depreciation under Sinking Fund method, Insurance Policy method, Annuity method, Machine Hour Rate method, Service Hour method, Depletion method ,Revaluation method ,Sum of Digits method.
4. Explain accounting entries for issue of shares at par/premium (considering under subscription, oversubscription, pro rata allotment), forfeiture and re-issue of forfeited shares, issue of bonus shares and right shares, buy back of equity shares and redemption of preference shares.
5. Recall meaning of single entry, depreciation, share capital, terms of issue of share, buy back of shares, and redemption of preference shares
6. Explain the conversion method for computing profit or loss under single entry system.
7. Explain The computation of depreciation under Sinking Fund method, Insurance Policy method, Annuity method, Machine Hour Rate method, Service Hour method, Depletion method, Revaluation method, Sum of Digits method.
8. Explain accounting entries for issue of shares at par/premium (considering under subscription, oversubscription, pro rata allotment), forfeiture and re-issue of forfeited shares, issue of bonus shares and right shares, buy back of equity shares and redemption of preference shares.
9. Demonstrate the preparation of final accounts under conversion method of single entry, ledger A/cs under Sinking Fund method, Insurance Policy method, change in method of depreciation (from Straight Line method to Reducing Balance method or vice-versa.)
10. Construct accounting entries for issue of shares, buy back of equity shares and redemption of preference shares.
11. Choose the appropriate method of depreciation for the organisation.
12. Create a optimum buyback plan for a company.

## **MICRO ECONOMICS (CC3)**

**On the completion of the Course the student would be able to:**

- Define the concepts of Demand, Supply, Marginal and Average Revenue, Indifference Curve, Isoquant and list various short and long run costs of production.
- Explain the various Elasticities of Demand (price, income and cross), Revenue under conditions of Perfect and Imperfect competition, Consumer Equilibrium.
- Solve numerical problems on Elasticity of Demand and cost of production.
- Classify different Market Structures and Analyse price and output under short and long run in these market structures.
- Evaluate and Interpret the demand elasticities, forecasts, impact of costs on revenue and significance of equilibrium price and output in different markets.
- Compile and construct data for Individual and Market demand and estimate demand. And Adapt different cost, pricing and production policies in different markets.

## **COMMERCIAL ARITHMETIC-I (CC 4)**

**On Completion of this course, the student will be able to:**

1. Recall set theory concepts and verify examples by using De Morgan's laws, results involving number of elements of a set.
2. Relate determinants and matrices examples to business problems.
3. Construct logical truth tables and to check the validity of an argument and apply arithmetic to a variety of problems found in the business field, including simple and compound interest, annuities and EMI using various methods.
4. Explain the applications of arithmetic and geometric progressions to practical situations.
5. Solve the problems in the areas of permutations, combinations and its applications.

## **MARKETING MANAGEMENT (GE 1)**

**At the end of the course students will be able to -----**

1. Explain Marketing, Product planning, Product life cycle, Branding, Packaging, Labelling, Pricing methods and policies, Advertising, Sales promotion, Personal selling, Public relation, Physical distribution, Channels of distribution, Essentials of a good brand and packaging.
2. Illustrate Product life cycle. Demonstrate the steps in Personal selling. Relate branding strategies with examples.
3. Apply the tools of public relations in promotion of a product.

4. Compare various distribution channels, distribution channel policies of select companies.
5. Determine the factors influencing choice of channels of distribution
6. Modify the advertisement of an existing product

## **PRINCIPLE AND PRACTICE OF ACCOUNTING (GE1)**

**At the end of the course students will be able to -----**

1. Explain Marketing, Product planning, Product life cycle, Branding, Packaging, Labelling, Pricing methods and policies, Advertising, Sales promotion, Personal selling, Public relation, Physical distribution, Channels of distribution, Essentials of a good brand and packaging.
2. Illustrate Product life cycle. Demonstrate the steps in Personal selling. Relate branding strategies with examples.
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5. Determine the factors influencing choice of channels of distribution
6. Modify the advertisement of an existing product

## **BANKING I (GE 1)**

**On the completion of the Course the student would be able to:**

- List the different types of banks, the different systems of banking, different types of deposits and lending facilities offered by banks.
- Explain the features of banking, different principles of lending, procedure involved in opening of deposit accounts, principles of customer relationship and customer relationship building strategies.
- Identify the importance of deposits and lending, Customer Relationship Management in Banking
- Analyze different types of customers, various accounts and banking operations
- Appraise varied retail products in banking and Evaluate significance of Customer Relationship Management in Banking

## **PRINCIPLES OF INSURANCE (GE 1)**

**On the completion of the Course the student would be able to:**

- Define the concepts of Risk, Uncertainty, Life Insurance, General Insurance, Reinsurance, Risk Management and list the types of Risk.
- Explain the principles of Insurance, procedure for issuing life policy, types of Life Insurance policies, process and methods of Risk Management.
- Solve numerical problems on calculation of instalment, annuity and returns on various policies.
- Compare different Life and General insurance policies.
- Evaluate the Pradhan Mantri Jeevan Jyoti Yojana 2015 and Pradhan Mantri Suraksha Bima Yojana 2015.
- Compile data through a survey on different risks insured against by policyholders.

## **Semester III**

### **BUSINESS FINANCE (CC 9)**

**At the end of the course students will be able to:**

1. Define the concepts of Business Finance, financial plan, fixed capital, working capital, capitalisation capital structure, capital gearing and Trading on Equity.
2. Understand the importance of financial planning, theories of capitalisation, importance of Capital structure, relevance of capital gearing and Trading on Equity.
3. Apply the principles of business finance, steps in financial planning, essential features of a good financial plan, theories of capitalisation and types of capital gearing and Trading on Equity. Identify the factors determining fixed capital, working capital and capital structure.
4. Classify capital requirements, capitalisation, theories of capitalisation, capital gearing and Trading on Equity.
5. Explain the role of business finance in an organisation. Compare the types of capitalisation, capital gearing and Trading on Equity.
6. Adapt the principles of business finance for appropriate financial management. Solve financial problems faced in business.

### **FUNDAMENTALS OF COST ACCOUNTING (CC 10)**

**At the end of the course students will be able to:**

1. Define the concept of Cost and Cost Accounting
2. Classify the different types of cost and Explain the different costing methods

3. Construct Cost Sheets, Process Accounts and Contract Accounts
4. Analyse cost Sheets, Process Profits and Contract Profits
5. To interpret the profitability of the product using different methods of costing
6. To estimate total cost of product considering future production plans

## **ENTREPRENEURSHIP DEVELOPMENT (CC 11)**

**At the end of the course students will be able to:**

1. Identify the skill & qualities of an entrepreneur. Recognise the role in economic development. Describe the features of Intrapreneurs.
2. Classify entrepreneurs into different categories based on aspects like nature, technology, innovation and the social & economic areas ventured by them in recent times.
3. Examine the various factors considered for environmental scanning. Ascertain the applicability of the different techniques in market research.
4. Explore the various methods used for project appraisal. Examine the factors considered for project selection.
5. Evaluate the importance of project report. Summarise the contents of a project report.
6. Specify the principles of Purposeful Innovation. Explain the role of Incubation Centres.

## **NEW VENTURE PLANING (SEC 1)**

**At the end of the course students will be able to:**

1. Formulate a complete business plan based on an original idea.
2. Apply idea generation tools and techniques to generate a business opportunity or idea.
3. Assess the commercial viability of the new venture through field and desk research and financial analysis.
4. Identify value in intellectual property and apply effective intellectual property rights solutions for the business proposition.
5. Evaluate the sources of private and public assistance and finance available to start-ups and expanding small firms.
6. Develop communication skills through the process of arguing the business case in a pitch presentation.

## **Course Outcomes – Business Laws (SEC 1)**

**On completion of the course the student will be able to:**

1. Define concepts of Contract, Goods, Arbitration, Negotiable Instruments
2. Explain the essentials of a valid contract, Conditions & Warranties in a contract of sale, procedure in Arbitration, Negotiation of Negotiable Instruments

3. Identify different types of Specific Contracts, sale by a non-owner, privileges of a holder in due course
4. Analyse the modes of discharge of contract, rights of an unpaid seller, termination of Arbitration and Conciliation proceedings, provisions relating to bouncing of cheques
5. Evaluate how contracts are formed, remedies in case of breach of contract, how Arbitration can be an effective method of dispute resolution, etc.
6. Develop ability to communicate effectively using standard business and legal terminology

## **RETAIL MANAGEMENT (GE 3)**

**At the end of the course the students will be able to \_\_\_\_\_.**

1. Define basic retailing concepts. Identify the different stages in the retail life cycle, types of retail formats, store location and store designs.
2. Recognise the role of retailers. Classify retail formats and locations. Discuss retail stores based on their design and layout through theoretical concepts and practical exposure.
3. Relate to different retail stores in terms of the retail formats, choose store locations appropriately. Apply the requirements of interior and exterior store design, planogram and visual merchandising to retail store designs.
4. Compare types of retail stores, their locations and their store design and layout. Question the reasoning behind the choice of format, location and design of different retail stores.
5. Assess different retail stores based on the concepts learnt and practical understanding gained.
6. Design retail formats and plan retail stores for specific locations.

## **RURAL MARKETING (GE 3)**

**At the end of the course the students will be able to \_\_\_\_\_**

1. Define the concepts of rural market, rural marketing environment, segmentation of rural markets, rural consumer, co-operative marketing and micro-finance.
2. Understand the factors leading to the growth of rural markets, environmental forces influencing rural marketing operations and the need for tapping rural markets.
3. Identify the profile and potential of rural market and the problems of brand building in rural marketing.
4. Distinguish between rural and urban market. Analyse the profile of rural consumer, and the problems and opportunities of rural marketing. Examine the bases of rural market segmentation.

5. Evaluate the characteristics, attitudes and behaviour of rural consumer. Assess the buying pattern and influences of rural consumer demand.
6. Develop understanding of rural marketing Opportunities. Formulate strategy to solve the problems of rural marketing.

## **BUSINESS ENVIRONMENT I (GE 03)**

**On the completion of the Course the student would be able to:**

- Define the concepts of, Internal, External, Micro and Macro Environment.
- Explain the various components like Economic, Political, Socio-Cultural, Demographic, Legal and Technological Environment.
- Identify the linkages between business firms and its environment using case studies.
- Analyse the impact of policy framework on operations of a business firm.

## **INDIAN CAPITAL MARKETS (GE 3)**

**On completion of the Course, the student would be able to:**

- Define Securities; Initial Public Offers(IPO); Follow-on Public Offers (FPO); Private Placements; Merchant Banking and Stock Market Indices.
- State the rights, Obligations and Grievance Redressal Mechanism for the Investors in the Securities Market.
- Recall the Benefits and Risks of Securities and state the reforms and major issues in the Indian Capital Markets.
- Describe the structure and the Segments of Indian Securities Market.
- Illustrate the different types of Securities; Capital Market Participants; Types of Public Issues; Classification of Merchant Bankers; Types of Stock Market Indices and Types of Derivative Products.
- Outline the procedures for investing in New Public Issue.
- Explain the Process of online Trading and Listing in Stock Market and Trading and Settlement Mechanism in Secondary and Derivative Markets.
- Apply computation of Indices in the Stock Market.
- Analyze the role of Securities and Exchange Board of India (SEBI) and Merchant Banking and Functions of Primary and Secondary Markets.
- Analyze a given IPO and Key Derivative Markets Indicators.
- Compare the Primary, Secondary and Derivative Markets; Equity and Debt Securities; IPO and Private Placements; Book Building and Fixed Issues; Forward and Future Contract; Call and Put Options; and Speculation and Hedging.
- Determine the Face Value and Market Value of Securities in Stock Market.
- Create and Design a new IPO.

## **BUSINESS STATISTICS – I (GE 3)**

**After studying this course, the student should be able to:**

1. Define the basic terms in the areas of business statistics. Recall the definition of statistics, meaning, importance and limitations of statistics. List the various types of data, methods of collecting data, classify and interpret the data.
2. Understand the types, uses and limitations of index numbers. Illustrate the methods of constructing price and quality index numbers.
3. Analyse the concepts in time series, moving averages and least square method. Solve practical problems in business statistics and compare the results with practical outcomes.
4. Simplify the complicated data collected during a survey through various methods in statistics. Based on the acquired knowledge, interpret the meaning of the calculated statistical indicators.
5. Evaluate the applicability of various measures of central tendency such as mean, mode, median etc. in different context.
6. Construct various types of graphs and diagrams such as frequency curves, bar diagrams, ogives etc. using the data.

## **ECONOMICS OF RESOURCES (GE 04)**

### **On completion of the course, students will be able to:**

- Define basic concepts on environmental economics, sustainable development, energy security, energy audit, energy and water pricing, etc.
- Identify the different types of economic efficiencies, externalities, market failures, etc.
- Recognize the role of energy, water and human resources for economic growth, etc.
- Discuss the market approach to solve environmental problems, social cost and benefit with examples, optimist and pessimist views on economic development, domestic and global energy and water scarcity, etc.; benefits of education and health through theoretical concepts and practical exposure.
- Relate to different economic situations and environmental problems, scarcity of energy and water resources, domestically and globally, changes in the pattern of education and health facilities, etc.
- Apply their thinking capacity to solve the problems of economic situations and improve the environment quality by reducing pollutions, etc.
- Compare different types of economic development with environmental quality, both of their problems.
- Examine the causes for the negative and positive externalities, economic development and environmental situations in the economy.
- Assess different economic situations, problems of scarcity of different resources, environmental degradation, problems of health and education, based on the concepts learnt and practical understanding gained.

- Design plans to solve the problems caused to the environment and economics.

## **Semester V**

### **INDUSTRIAL MANAGEMENT (CC 15)**

**At the end of the course the students will be able to:**

1. Define concepts of Industrial Management, Productivity, Work Environment, Total Quality Management, Industrial Safety and Occupational Health.
2. Illustrate Industrial Management Process, Factory Layout, methods of TQM.
3. Assess role of National Productivity Council, ISO 9000, Occupational Health and Safety Standards 18000.
4. Decide types of Plant Layout, factors affecting Industrial Productivity, Work Environment, Industrial Accidents.
5. Judge factors affecting Work Environment, Occupational Hazards, Total Quality Methods, Industrial Accidents and Occupational Health.
6. Design Health Programs in industries, Accident Prevention measures, Effective Plant Layouts.

### **INDIAN MONETARY AND FINANCIAL SYSTEM (CC 16)**

**On completion of the course, students will be able to:**

1. Define the concept of Money and financial market. List down different institutions and instruments in the financial system of India
2. Explain the role of RBI, SEBI and other financial intermediaries in the financial system of India. Describe the structure of Financial System, Classify different financial Instruments
3. Build up a database on financial system of India. The data would help to identify crucial trends of financial market.
4. Analyze the flow of funds from/to different sectors in the economy. Compare the role of RBI and SEBI in Money and Capital Market.
5. Assess the functioning of different components of financial markets and instruments.
6. Construct a flow of fund matrix for an organization. Formulate a flow chart to optimally utilize the financial resources.

## **ACCOUNTING**

### **INCOME TAX -DSE I**

**At the end of the course the students will be able to :**

1. Define the basic concepts of Income form House Property , Capital Gains and Income from other Sources.
2. Classify the Income form House Property , Capital Gains and Income from other Sources as per Income Tax Act.
3. Apply various Income Tax provisions for calculation of Income form House Property and Income from other sources.
4. Analyse the effect of deductions under Chapter VI A for the purpose of calculation of Total Income.
5. Recommend Tax Planning Strategies as per Provisions of Income Tax Act.
6. Develop the Tax Planning models as per Individual requirements under various heads of Income.

### **AUDITING – DSE II**

**At the end of the course the students will be able to:**

1. Define Auditing and concepts of Vouching , Verification and Valuation  
Recall reporting requirement under CARO.
2. Explain the Procedure for Evaluating the Internal Control System of an entity and utility of documents including Audit Working Papers and Audit Note book.  
Explain Internal Audit and its significance. Describe the proedure for obtaining Audit Evidence, general procedure for vouching and verification of Assets and Liabilities.
3. Apply techniques of Auditing to carry out an audit of an entity.
4. Identify the strenghts and weakness of Internal control System of an entity using ICQ and Flowcharts methods.
5. Evaluate the Internal Check System of an entity. Plan Audit Programme for an Entity.

### **GOVERNMENT ACCOUNTING- DSE III**

1. Define the terminology used in government accounting.
2. Identify items of revenues and expenditure of local-self government bodies.
3. Explain the basic principles of government accounting in India.
4. Explain the accounting procedure for government expenditure.
5. Describe the classification of government accounts in India.
6. Describe the limitations of accounting systems in various government organizations.
7. Explain the systems of public works and contacting in government projects
8. Demonstrate ability to prepare financial statements of local-self government bodies, electricity corporations and transport corporations.
9. Differentiate between systems of commercial accounting and government accounting.

**10.**Evaluate government projects by applying capital budgeting techniques.

**11.**Evaluate critical points in planning and execution of government projects using project management techniques of PERT and CPM.

## **COSTING**

### **COST ACCOUNTING I ( DSE 1)**

**At the end of the course students will be able to -----**

1. List the concept of cost costing and cost accounting, merits and demerits of cost accounting.
2. Define material, material control, type of material, system of stores control in an organisation.
3. Demonstrate the accounting for material purchase price.
4. Demonstrate calculation of stock level, economic order quantity, methods of issue of pricing materials.
5. Apply the methods of stock level, economic order quantity, methods of issue of pricing materials an organisation.
6. Build a system of stores control, Stock levels and pricing of material for organisation.

### **COST ACCOUNTING II (DSE II)**

**At the end of the course students will be able to -----**

1. Recall the concepts of labour cost, remuneration, overhead cost, allocation, apportionment and absorption
2. The classification of labour cost and remuneration and overhead cost
3. Apply the different incentive schemes in calculating labour remuneration
4. Analyse the different methods of allocation, apportionment and absorption of overhead cost
5. To evaluate the labour remuneration scheme and overhead cost distribution scheme in an enterprise
6. To estimate the labour cost and overhead cost for future plans with proper controls and most suitable methods

## **TECHNIQUES OF COSTING (DSE III)**

**At the end of the course students will be able to -----**

1. Define the concept of marginal costing, standard costing, variance Analysis, key factor, management control and transfer pricing.
2. Demonstrate the computation of marginal cost, profit volume ratio, break even Analysis, Margin of safety, key factor Analysis sales mix.  
Demonstrate the computation of material variances, labour variances, and overhead variances.
3. Apply the analysis of profit volume ratio, break even Analysis, Margin of safety, key factor, sales mix for decision making.
4. Analyse the computed material variances, labour variances and overhead variances for an organisation.
5. Evaluate marginal cost and variance analysis for an organisation.
6. Design a suitable technique of costing for an organisation for decision making.

## **MANAGEMENT ACCOUNTING (DSE IV)**

**At the end of the course students will be able to -----**

1. Define the basic concepts of Management Accounting, Budgetary Control and Capital Budgeting
2. Classify the different types of budgets and methods of capital budgeting
3. Apply various methods of capital budgeting for evaluating the profitability of the projects and preparation of various functional budgets
4. Analyse various competing projects and future cash flow requirements
5. Apply various methods of capital budgeting for evaluating the profitability of the projects and preparation of various functional budgets
6. Design excel Templates on Budgets, Capital Budgeting Techniques as per requirements of the organisation

## **BUSINESS MANAGEMENT**

### **INTERNATIONAL MARKETING MANAGEMENT (DSE 1)**

**At the end of the course students will be able to -----**

1. Define the concepts of international marketing, international advertising, global branding, trademarks, dumping.
2. Recognise the role of international marketing environment, international product pricing policy, research, challenges in international marketing.
3. Assess the role of international pricing, distribution, promotion policy, trade blocks, free trade zones in international marketing.
4. Develop appropriate international market entry strategies, pricing policies and outline the difference between international and domestic marketing
5. Evaluate the international marketing environment, challenges in international marketing, factors affecting international product pricing, price quotation through market research.
6. Design international export marketing communication mix and distribution policy.

### **RETAIL MANAGEMENT STRATEGIES (DSE II)**

**At the end of the course students will be able to -----**

1. Describe the major retail decisions. List out the factors affecting specific retail decisions and the factors influencing the retail shopper, recognise retail customer profiles. Recall the concepts of retail shopper customer service, customer loyalty, customer loyalty programmes, customer relationship management, retail logistics management and supply chain management.
2. Explain the customer decision-making process, the principles for delivering distinctive services. Recognise changing customer profiles and the changing trends among Indian consumers. Describe retail growth strategies.
3. Identify with changing customer profiles. Utilise strategies for retail business.
4. Contrast between 'Price' and 'Value', 'Standardisation' and 'Customisation' as well as 'Push Logistics' and 'Pull Logistics'. Relate to the management of retail logistics and supply chain.
5. Explain various retail decisions based on the elements of product, price and promotion. Assess the importance of retail logistics management.

6. Discuss the process of handling customer complaints. Develop a retail mix for implementation of retail strategies.

### **ADVERTISING (DSE III)**

**At the end of the course students will be able to -----**

1. Acquaint themselves with benefits, limitations, different types of advertising media and agencies.
2. Recognise the role of advertising in promoting the product, distinguish between ethical and unethical advertising, career options in advertising field.
3. Assess and apply the advertising concepts required to build the advertisements for clients, manage an advertising agency.
4. Develop and conduct a critical analysis of advertisements using DAGMAR model.
5. Evaluate and measure the effectiveness of an advertisement through market research.
6. Design and create content for clients to advertise their products.

### **SERVICES MARKETING II (DSE IV)**

**At the end of the course students will be able to -----**

1. Recall the concepts of tourism product, hospitality product, bank marketing and insurance. Describe green marketing, health care services, BPO's, KPO's, LPO's, media services, courier services and web marketing. List the different types of bank products, forms of lending and the basic principles of insurance.
2. Classify the different types hotels and the types of insurance. Relate to the components of tourism product.
3. Identify the demand factors for tourism product. Relate to the trends in tourism, insurance and other services.
4. Compare the role of tour operators and travel agents. Analyse the marketing mix for airlines. Examine the role of its providers and the buyers of media services.
5. Assess the pricing considerations for Indian railways, the need for insurance marketing in India and the benefits of web marketing.
6. Discuss green marketing practices. Compile the merits and limitations of BPO's, KPO's and LPO's. Compose the SWOT analysis of the courier service industry in India.

## **BANKING & FINANCIAL SERVICES**

### **MODERN BANKING OPERATIONS AND SERVICES (DSE 1)**

#### **On completion of the course, students will be able to:**

1. Define basic concepts on various financial services, modern services in banking, like merchant banks, leasing, factoring, mutual funds, Bancassurance, securitization, demat account, universal banking, banking policies for MSMEs, credit rating, MICR cheques, E-banking, financial inclusion, corporate governance, mergers and acquisitions, green banking, etc.
2. Identify the different types of banking and financial services.
3. Recognize the role of modern banking services and its importance for economic growth
4. Discuss the advantages and disadvantages of various financial and banking services, E- banking, financial inclusion, corporate governance, current mergers and acquisitions of the banks etc. based on theoretical concepts and practical exposure.
5. Relate to current economic situations and provision of modern banking services.
6. Apply their thinking capacity to solve the problems related to different financial operations.
7. Compare different types of recent developments in modern banking services like e-banking, remittance services and usage of different types of electromagnetic cards, financial inclusion, mergers and acquisitions in the banks, etc. and its issues with current economic situations.
8. Examine the causes for the negative and positive aspect in the recent banking operations and economic development.
9. Assess different economic situations, merits and demerits of different banking products, cybercrimes, etc., based on the concepts learnt and practical understanding gained.
10. Design plans to solve the problems caused by the introduction of recent services by the banks to the common people and the economy.

### **BANK MANAGEMENT (DSE 2)**

#### **On completion of the course, students will be able to:**

1. Define basic concepts of financial statements, ratios, balance sheets, profit & loss, income and expenditure statements, asset liability management, credit management, investment management, treasury operations, types of risks, components of bank's capital, pricing of deposits, non-deposit sources, bank marketing, 7 Ps of bank marketing, tele-marketing, Consumer Protection Act, Banking Ombudsman Scheme.
2. Identify the different types of banking financial statements, its items, risks, marketing strategies, customer grievances, etc.
3. Recognize the role of banking financial statements, asset liability managements, balance sheet, procedure to manage risks, bank marketing methods, and steps to solve

customer grievances through customer redressal machinery and its importance in the economy.

4. Discuss the performance of various banks based on its financial statements, various risks and its managements, bank marketing strategies, grievances of the customers, etc. based on theoretical concepts and practical exposure.
5. Relate to the performance of different banks based on its financial statements, various risks and its managements, marketing of different banking products, their problems, recent changes, etc.
6. Apply their thinking capacity to solve the problems related to different problems faced by the banks and the customers.
7. Compare different banks financial statements during different years, improvements in the assets-liability management, risk management, bank marketing, treasury, operations, etc., and issues with recent changes in the economy.
8. Examine the causes for the negative and positive developments in bank management, asset liability management, risk management, etc.
9. Assess different financial statements; balance sheets, profit & loss accounts, income and expenditure statements, of a bank, compare it with other banks to assess the performance of various banks, risks faced by different banks, marketing strategies adopted by banks, functioning of customer protection act and banking ombudsman scheme, solving the problems and complaints of the customers, etc, by the banks based on the concepts learnt and practical understanding gained.
10. Design plans to solve the problems caused to the banks due to the error in the calculations and mismanagement of financial statements, risk management and bank marketing managements and also find solutions to the grievances of customers.

### **BANKING IN INDIA (DSE 3)**

**On completion of the course, students will be able to:**

1. Define basic concepts of Non-Banking Financial intermediaries (NBFCs), Residuary Non-Banking Financial Intermediaries (RNBCs), Narasimham Committee Recommendations, prudential norms, Basel norms, Non-Performing Assets (NPAs), Debt Recovery Tribunals, Strategic Debt Restructuring, (SDR), Board of Industrial and Financial Revival (BIFR), agriculture finance, NABARD, micro finance, Industrial finance, IDBI, IFCI, Working capital, term finance, etc.
2. Identify the different types of NBFCs, banking sector reforms, NPAs, Basel norms, agriculture and industrial finance, etc.
3. Recognize the role of NBFCs, Basel norms, NABARD, IDBI, IFCI, etc.
4. Discuss the approach of NBFCs, agriculture and industrial finance to solve the problems of productive sectors through theoretical concepts and practical exposure.
5. Relate to different economic situations and financing problems, functions of NBFIs, NPAs, etc.
6. Apply their thinking capacity to solve the problems of finance in agriculture and industrial sector, NPAs, etc.

7. Compare different types of financial requirement of different sectors and different financial institutions which are providing loans to them.
8. Examine the causes for the negative and positive aspects of financing by different institutions.
9. Assess different economic situations, requirements of different productive sectors, NPA and other problems of financial institutions, etc.
10. Design plans to find out and suggest measures to solve the financial problems of the banks, financial institutions and to the agriculture and industrial sectors.

## **FOREIGN EXCHANGE, FOREIGN TRADE AND INTERNATIONAL FINANCE (DSE 4)**

### **On completion of the course, students will be able to:**

- Define the international financial system and forex market, types of rates: forward rate, spot rate, arbitrage, speculation, swaps, euro currency markets, euro bond markets, remittances, off shore finance, cross border finance, letters of credit etc.
- Identify types of exchange rates, component of forex market, types of NRI accounts, constituents of Indian forex market dealers in the euro currency markets, types of letters of credit and parties involved in letters of credit.
- Recognize role of LIBOR, MIBOR and FIBOR, role of ECGC and EXIM bank and BRICS bank.
- Discuss determination of exchange rate theoretically, arguments in favor of and against floating and fixed exchange rates in India, the genesis of Asian currency market, euro currency market, euro dollar market and petro dollar market.
- Relate to the current global economic scenario and the understand the significance of international financial markets.
- Apply the conceptual understanding in the calculation of exchange rates and quotations.
- Compare the contribution of financial centers in Asia and Europe within and outside its jurisdiction, the facilities available under various NRI accounts (i.e. NRO, NRE etc.), benefits availed by the exporters under the pre-shipment and post-shipment export finance.
- Examine the causes for the genesis of euro currency market, petro dollar market and euro bond market.
- Assess the significance of foreign exchange market in international economics, importance of various constituents of foreign exchange and international financial centers in facilitating flow of funds etc.
- Design policies to facilitate much easier flow funds across the financial centers in the world.

## **II. Master of Commerce**

## **COC111: SECURITY ANALYSIS AND CAPITAL MARKETS**

- Define the different Investment Avenues and Sources of risk,
- Classify risk factors into systematic and unsystematic,
- Explain the role and structure of primary and secondary markets.
- Apply the risk-return measurement tools to identify the risk and return associated with the investment instrument.
- Apply the techniques of Fundamental and technical Analysis for investment evaluation
- Appraise the growth prospects of companies with the help of share valuation models
- Compute the yield of debt securities and analyse its relationship with bond price.
- Compare the various investment avenues on the basis of risk return characteristics.
- Construct a portfolio with 5 companies that you would like to invest in based on the EIC, Technical and risk-return analysis.

## **COC 112 FUNDAMENTALS OF FINANCIAL SERVICES**

- Define the structure and activities of the fund and fee based financial services.
- Explain the Modus Operandi for leasing, Hire purchase, Factoring, forfaiting etc.
- Compare the advantages and disadvantages between the different Financial Services.
- Classify the different financial services into different types and stages.
- Construct a list and outline the services provided by various financial institutions.
- Distinguish between leasing/Hire Purchase, Factoring/Forfaiting/Insurance.
- Evaluate the performance of the services provided by the financial institutions.
- Judge which investment decision would be appropriate based on the above analysis.
- Create a report explaining the viability of the various schemes of venture capital assistance available in India.
- Compile a report on programs offered by TIE.

## **COC113: MANAGERIAL ACCOUNTING**

- Recall various fundamental concepts of financial, cost and management accounting
- Explain the purpose of different types of financial statements, costing and budgeting methods
- Apply techniques of financial statement analysis for interpretation of accounting reports
- Apply costing methods for financial data analysis
- Construct a budget based on requirements of the organisation
- Appraise the current position and growth prospects of companies using different techniques of financial statement analysis and budgetary control
- Evaluate accounting and costing information for better decision making
- Construct financial statements on the basis of accounting information and budgetary controls.

## **COC114: NEW VENTURE CREATION**

- What is the role of growth agents in the economic development of the country?
- Compare different forms of financing available to a new business venture.
- Explain the right financing option entrepreneur should consider on the basis of the nature of the business.
- Build the ability to effectively manage a new business venture.
- Utilize the resources available in an optimum manner.
- Discover the knowledge and skills required to be a successful entrepreneur.
- Assess the performance of the venture in association to business life cycle.
- Determine the role of venture capital for a new business enterprise.
- Design a feasible Business plan taking into consideration different components of a plan.

## **COC201: CORPORATE ACCOUNTING**

- Recall Generally Accepted Accounting principles and Indian Accounting Standards.
- Outline financial Statements and their nature
- Summarize the meaning of amalgamation, liquidation and reconstruction
- Make use of Tally ERP 9 software to create and configure the new company and manage accounts
- Classify between the different methods of purchase consideration during amalgamation of company
- Evaluate taxation, bonus and dividend to shareholders, managerial remuneration for better decision making
- Construct financial statements on the basis of accounting information as per ICAI.

## **COC202 ORGANIZATIONAL BEHAVIOUR.**

- Recall various fundamental concepts in Organizational behaviour based on which individual behaviour is studied. List different models of men.
- Discuss how human behaviour affects work place dynamics. Explain how organizational change and culture affect working relationships within organizations. Describe dimensions of Individual behaviour in an organizational setting.
- Identify different motivational theories and evaluate motivational strategies used by organisations across world.
- Illustrate the importance of group dynamics and its impact on individual behaviour.
- Analyse individual and group behaviour, and understand the implications of organizational behaviour on the process of management.
- Compare the different types of counselling and analyse its need.

- Evaluate the appropriateness of various leadership styles and conflict management strategies used in organizations.
- Build a model to study the impact of change management on individual behaviour and how transformational leadership is building support for change.

### **COC203: MARKETING MANAGEMENT**

- Recall various fundamental concepts of marketing
- Define methods of collecting market information
- Explain customer behaviour and the key to customer satisfaction in the domestic as well as international market
- Differentiate between domestic market and international market
- Explain transition from domestic to international market
- Apply data collection and scaling methods to collect market information
- Analyse collected information using different data analysis techniques
- Appraise data analysis results to understand customer behaviour and measure satisfaction level
- Formulate marketing strategies and arrive at marketing decisions

### **COC204: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

- Define the different Investment Avenues and Sources of risk,
- Classify risk factors into systematic and unsystematic,
- Explain the role and structure of primary and secondary markets.
- Apply the risk-return measurement tools to identify the risk and return associated with the investment instrument.
- Apply the techniques of Fundamental and technical Analysis for investment evaluation
- Appraise the growth prospects of companies with the help of share valuation models
- Compute the yield of debt securities and analyse its relationship with bond price.
- Evaluate portfolios with the help of Asset Pricing models
- Create portfolios by choosing the best investment alternatives with the help of Portfolio evaluation techniques and revising the portfolios from time to time.

### **COC205: BUSINESS STATISTICS AND ECONOMETRICS FOR MANAGERS**

- Recall various fundamental concepts of econometrics and statistics
- Define approaches and theorems of probability
- Explain the importance and applications of probability theory
- Identify whether the data is psychometric or econometric and apply appropriate data analysis tools
- Identify whether the data is parametric or non parametric and apply appropriate testing procedures

- Carry out relationship analysis, followed with predictive analysis using regression as well as time series
- Select the appropriate data analysis tools for different situations
- Prepare the results of data analysis in the appropriate format for easy understanding and effective communication.

### **COO313: FUTURES AND FORWARD DERIVATIVES**

- State the features and types of derivative instruments
- Describe the regulatory framework of derivative trading in India
- Explain the role of participants in the derivatives market.
- Explain the specifications of futures contracts and Outline the Futures trading mechanism in India
- Apply the Futures pricing models and trading strategies in futures contracts.
- Build an Index using index construction models for Index futures
- Apply hedging and arbitrage trading strategies in currency futures
- Appraise the viability of investing in the futures contracts under given situation
- Assess the application of derivatives in arbitrage and hedging decisions
- Construct appropriate trading strategies using derivative instruments for minimizing losses and maximising profits.

### **COO314: DIRECT TAXES**

- How to assess the tax and compute the income tax liability?
- Summarize procedures that are required in planning the individual tax assessment.
- Computation of income from salaries, house property, business income, capital gains and income from other sources.
- Plan the income tax taking into consideration various tax saving options.
- To examine the consequences of tax evasion and tax avoidance.
- Assess profits and gains of business or operation.
- Assess income from other sources.
- Choose the right investment options to gain the maximum benefits/deductions in tax liability
- Elaborate on short term and long term capital gains.

### **COO316: STATISTICS AND BASIC ECONOMETRICS**

- Recall various fundamental concepts of econometrics and statistics
- Define approaches and theorems of probability
- Explain the importance and applications of probability theory
- Identify whether the data is psychometric or econometric and apply appropriate data analysis tools
- Identify whether the data is parametric or non parametric and apply appropriate testing procedures
- Carry out relationship analysis, followed with predictive analysis using regression as well as time series
- Select the appropriate data analysis tools for different situations
- Prepare the results of data analysis in the appropriate format for easy understanding and effective communication.

### **COO318: HUMAN RESOURCE DEVELOPMENT**

- How an organization acquires, rewards, motivates, uses, and generally manages its people effectively.
- Explain the process of human resource planning.
- Illustrate on Advantages and Disadvantages of internal v/s external recruitment
- Build a dedicated team of employees through Career Planning, Succession planning, counseling, coaching, mentoring and HR audit.
- Motivate the employees by applying the theories of the motivation
- Determine various practices and techniques for evaluating performance, coaching and mentoring people.
- Determine the wide range of other HR related duties of a manager in today's increasingly complex workplace.
- Improve the performance through training & development.
- Maximise the benefits from training & development by selecting the right training methods and techniques.

### **COO319: MARKETING MANAGEMENT**

- Recall various fundamental concepts of marketing
- Define methods of collecting market information
- Explain customer behaviour and the key to customer satisfaction in the domestic as well as international market
- Differentiate between domestic market and international market
- Explain transition from domestic to international market
- Apply data collection and scaling methods to collect market information

- Analyse collected information using different data analysis techniques
- Appraise data analysis results to understand customer behaviour and measure satisfaction level
- Formulate marketing strategies and arrive at marketing decisions

### **COO322: STRATEGIC MANAGEMENT**

- List the types of strategies, levels of strategy formulation.
- What are the issues and stages of strategy Implementation, evaluation and Control?
- Summarize the various strategic management tools for understanding the present status, i.e. FA, EA, SWOT, PESTEL etc.
- Solve case studies (i.e. selecting companies and comparing the business cycle and strategies adopted by them)
- Conduct a SWOT analysis of selected companies and allocate products as per the BCG matrix.
- Evaluate the effectiveness of implemented strategies and take corrective measures if necessary.
- Compile a report on your findings w.r.t the companies analyzed above.
- Give suggestions for improvement in the companies strategies.

### **COO4A1: INDIRECT TAXES**

- To learn different types of Indirect taxes, its applicability and rates of taxation.
- To understand the taxation system in India and the significance of taxes.
- To acquaint about changing taxation environment in the country with respect to rates, amendments, laws and procedures.
- To understand the concept of CENVAT, VAT, Service Tax, Cess and Central Sales tax.
- To gain expert knowledge of the principles of the indirect taxes including goods and service tax, customs law, Goa VAT, its relevant laws and rules.
- To gain expert knowledge of the principles of the indirect tax laws and the relevant rules and principle emerging from leading cases.
- To provide in-depth knowledge about the customs law, valuation and baggage rules.

## **COO4A2: DERIVATIVES MARKET**

- State the features and types of derivative instruments
- Describe the regulatory framework of derivative trading in India
- Explain the role of participants in the derivatives market.
- Explain the specifications of futures and Options contracts and Outline the Derivatives trading mechanism in India
- Apply the Futures and options pricing models and trading strategies in Derivatives contracts.
- Build an Index using index construction models for Index futures
- Apply hedging and arbitrage trading strategies in currency and commodity futures
- Appraise the viability of investing in the Derivatives contracts under given situation
- Assess the application of derivatives in arbitrage and hedging decisions
- Construct appropriate trading strategies using derivative instruments for minimizing losses and maximising profits.

## **COO4A3: INTERNATIONAL FINANCIAL MANAGEMENT**

- Recall structure of International Monetary System and the Foreign exchange market mechanisms.
- Explain Investment and Financing Decisions of Multinational Companies
- Explain Capital Budgeting Decisions of Multinational Companies
- Identify types of transactions and apply different techniques of hedging
- Examine various types of Foreign Exchange Exposure
- Measure and interpret the effectiveness of hedging techniques
- Elaborate on arbitrage and speculation possibilities

## **COO4A5 INSURANCE MANAGEMENT**

- Define principles of Insurance. Identify types of Insurance policies. Explain history and growth of Insurance in India.
- Compare the different types of insurance policies. Summarize the pricing mechanics of insurance products.
- Examine rate making in life insurance business. Illustrate basic methods of rate making. Choose appropriate technique for treating loss exposure. Solve problems on pricing of insurance products.
- Explain the need for regulation in Insurance sector.
- Explain risk management in insurance sector-Risk assessment, analysis, evaluation, risk control and treatment for risk reduction.

- Identification and evaluation of potential losses in insurance.
- Assess methods of risk reduction.
- Construct a questionnaire to conduct a survey on “Factors affecting investors decision to opt for insurance”. Compile the results and prepare a list of factors which affect the investors decision the most.

#### **COO4B1: ENTREPRENEURSHIP DEVELOPMENT**

- To understand the relationship between entrepreneur, entrepreneurship, and enterprise; and also the inter-linkages between entrepreneur, venture capital and economic development.
- To gain the required knowledge about how to start a new venture and, introducing new product and service ideas.
- To know the various sources of finance and selection of the best source/sources depending on the enterprise and market characteristics.
- To understand the concepts of Venture Capital, Angel Investing and Bootstrapping.
- To seek ability to assess the risk and returns associated with entrepreneurship.
- To realize the importance of Market testing and Product testing before commercialization.
- To impart knowledge on various schemes, subsidies of the government and aiding organizations.
- To enable learners prepare a business plan and identify the appropriate financing agencies.

#### **COO4B2: TOURISM AND TRAVEL MANAGEMENT**

- To understand the importance of tourism and travel industry, and also the significance of these two industries in transforming the economy.
- To learn to identify the gap between tourism demand and supply and to make out how to equate the demand-supply equation of tourism and travel industry.
- To understand and know the importance of Sustainable Tourism.
- To understand how to market the tourism as a product through different promotional mediums.
- To gain the knowledge on importance and role of various marketing intermediaries.
- To analyze the potential future implications of tourism and travel industry.

## **C004B4 INTERNATIONAL TRADE AND ENVIRONMENT**

- Recall the different trade theories. List the international economic institutions in the world and economic integrations. Define the concept of International Trade, Balance of Payment, Foreign Exchange Market, Foreign investment, Multilateralism and Regionalism.
- Understand the changing patterns in exchange rate, trade policies, international trade and relation between economies.
- Examine the need of Foreign exchange risk management.
- Experiment with the data on BOP of India, Identify the reasons for fluctuations in foreign exchange market, trends in Foreign investment, multilateral and bilateral trade flows of India.
- Discover the determinants of forex rates.
- Categorize trade barriers.
- Compare BOP of India pre and post liberalisation, foreign investment inflows and outflows, Analyse the impact Multilateralism and regionalism.
- Analyse different approaches to Balance of Payment (BOP) adjustment.
- Explain risk management in insurance Sector-Risk assessment, analysis, evaluation, risk control and treatment for risk reduction.
- Assess Free trade vs Protection. Evaluate the need for foreign exchange control. Assess the gains from international trade, types and causes of BOP disequilibrium, types of foreign exchange transactions, impact of foreign investment on capital market and exchange rate, objectives and principle of WTO
- Build a model to study the trends in India's foreign trade, foreign investment, bilateral and multilateral trade agreements.

