



## **DEPARTMENT OF COMMERCE -M.COM(GENERAL)**

**ACADEMIC YEAR: 2023-24**

### **PROGRAMME OUTCOMES (POs):**

#### **PO1: Advanced Financial Acumen**

Mastery of intricate accounting principles facilitating sophisticated financial analysis and the adept preparation of comprehensive financial reports. **PO2: Economic Expertise:** Command over nuanced economic theories empowering graduates to discern market trends, forecast economic landscapes, and execute strategic business maneuvers.

#### **PO3: Strategic Business Leadership**

Competence in orchestrating business management strategies, enabling graduates to architect potent business blueprints, execute organizational strategies, and optimize operational efficacy.

#### **PO4: Scholarly Research Prowess**

Proficiency in conducting scholarly research within the realm of commerce, facilitating graduates to contribute substantively to the academic discourse and the progression of knowledge.

#### **PO5: Financial Analysis and Risk Mitigation Proficiency**

Apitude in conducting meticulous financial analysis and devising effective risk management strategies, enabling graduates to evaluate investment prospects and fortify organizational resilience.

#### **PO6: Global Business Acumen**

Profound comprehension of international business practices and regulatory frameworks, empowering graduates to navigate the intricacies of global markets and foster cross-border collaborations.



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### **PO 7: Strategic Marketing Ingenuity**

Proficiency in strategic marketing methodologies and consumer behavior analysis, empowering graduates to devise targeted marketing initiatives, identify market niches, and amplify brand resonance.

### **PO 8: Ethical Corporate Governance**

Insight into corporate governance principles and ethical considerations in business, fostering a culture of transparency, accountability, and ethically driven decision-making.

### **PO 9: Entrepreneurial Acuity**

Proficiency in entrepreneurial endeavors and innovation, equipping graduates to identify market lacunae, engineer inventive business solutions, and catalyze entrepreneurial ventures across diverse sectors.

### **PO 10: Financial Technology Mastery**

Proficiency in financial technology (FinTech) applications and digital commerce strategies, enabling graduates to harness technological innovations for streamlining financial processes and driving business expansion.

### **PO 11: Effective Communication and Collaboration**

Ability to communicate persuasively and collaborate harmoniously with diverse stakeholders, facilitating graduates to articulate intricate concepts, negotiate adeptly, and foster synergistic partnerships.

### **PO 12: Commitment to Lifelong Learning and Professional Advancement**

Dedication to continuous learning and professional growth, empowering graduates to embrace evolving industry paradigms, pursue ongoing educational pursuits, and maintain a competitive edge in the dynamic realm of commerce.



**PROGRAMME SPECIFIC OUTCOMES (PSOs):**

**PSO1: Advanced Accounting and Financial Analysis**

Mastery in applying advanced accounting principles and financial analysis techniques to evaluate financial performance, ensure compliance with regulatory standards, and provide strategic insights for organizational decision-making.

**PSO2: Data-Driven Decision Making**

Expertise in utilizing advanced data analytics and business intelligence tools to interpret complex data sets, enabling graduates to make informed decisions that enhance business performance and competitiveness.

**PSO3: Cultural and Ethical Competency in Global Business:**

Proficiency in understanding and navigating cultural diversity and ethical challenges in international business contexts, preparing graduates to lead cross-cultural teams and implement ethical business practices globally.

**PSO4: Innovation and Technology Integration:**

Capability to integrate emerging technologies and innovative practices into business operations, enhancing efficiency and driving transformation in organizational processes across various commerce domains.



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### **COURSE OUTCOMES (COs)**

#### **I SEM M.COM**

##### **M.Com.1.1 GLOBAL BUSINESS ENVIRONMENT**

**CO1:** Articulate the key concepts, theories, and models related to the global business environment.

**CO2:** Demonstrate an understanding of how global factors, such as political, economic, social, and technological forces, influence business operations and strategies.

**CO3:** Apply global business theories and frameworks to solve practical challenges faced by international companies, considering cultural differences and legal complexities.

**CO4:** Synthesize information from various global business contexts to propose innovative strategies for organizations to thrive in the ever-changing global landscape.

##### **M.Com.1.2 MONETARY SYSTEM**

**CO1:** Demonstrate principles and systems of Notes Issue in Indian and Other Countries.

**CO2:** Relate Domestic and International Monetary System in general.

**CO3:** Summarize the role of the IMF and World Bank.

**CO4:** Infer Balance of Payment and its significance.

**CO5:** Appraise the mechanism of Valuation of Currencies.



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### **M.Com.1.3 PRINCIPLES OF BUSINESS DECISIONS**

**CO1:** Analysis of Economic Composition and related Macro - Economic Identities.

**CO2:** Articulate Public Financial Policy purview in relevance to taxation norms and Budget Statement.

**CO3:** Critical reasoning of economic side Production Theory and it's implication in industry.

**CO4:** Evaluate the differentials of Pricing Practices and Strategies along with its practical implications.

**CO5:** Review the hologram of Demand Analysis and Consumer Choice and streamline its practical application in making appropriate business decisions.

### **M.Com.1.4 TECHNOLOGY IN BUSINESS**

**CO1:** Developing proficiency in e-commerce business models through critical analysis, synthesis, and innovation.

**CO2:** Evaluate proficient E-commerce Platforms.

**CO3:** Mastering e-commerce security threats through comprehensive evaluation, synthesis, and strategic defenses.

**CO4:** Implement Robust E-commerce Security Measures.

**CO5:** Integrate Technology Across Every Facet of Global Business.

### **M.Com.1.5 ADVANCED FINANCIAL MANAGEMENT & PRACTICES**

**CO1:** Critically evaluate the impact of financial decisions on the strategic decisions of the organisation.

**CO2:** Delineate the advanced tools and techniques used in evaluating projects for financial decisions.



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**CO3:** Analyse the key strategic financial issues that must be considered in an acquisition or merger, including valuation of the target company.

**CO4:** Determine the factors affecting the dividend decisions and working capital management.

**M.Com.1.6 KNOWLEDGE MANAGEMENT & INNOVATION**

**CO1:** Describe the significance of knowledge management

**CO2:** Articulate the core concepts of knowledge management and innovation.

**CO3:** Application of knowledge management in various multidisciplinary areas.

**CO4:** Analyse the role and responsibilities of a learning organisation in knowledge management.

**CO5:** Evaluate the knowledge management strategies.

**M.Com.1.7 BUSINESS MODELS FOR STARTUPS**

**CO1:** To make students of entrepreneurship understand and implement the ideation process.

**CO2:** To adopt a design thinking process to ensure ideation is inclusive and customer centric that it meets market needs.

**CO3:** To build an innovative temperament for all ideas generated and To apply the recent innovative models and technology to build new ideas.

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**M.Com.2.1 CONTEMPORARY INDIAN BANKING**

**CO1:** Explain the core banking services, prudential norms, new technologies.



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**CO2:** Apply banking principles to real-world scenarios within the Indian context.

**CO3:** Analyze trends and patterns in the Indian banking industry to identify key challenges and opportunities

**CO4:** Evaluate the effectiveness of different banking policies and reforms implemented in India.

### **M.Com.2.2 RISK MANAGEMENT & DERIVATIVES**

**CO1:** Describe the various types of risks and risk management techniques, demonstrating an understanding of their roles and challenges in business and finance.

**CO2:** Apply credit risk management models, such as Altman's Z-Score and RAROC, to evaluate and manage credit risks effectively in a business context.

**CO3:** Analyze market and operational risks using techniques like Value at Risk (VaR) and operational risk management processes, identifying key factors that impact these risks.

**CO4:** Explain the characteristics and functions of derivatives, discussing the factors contributing to the growth of the derivatives market in India.

**CO5:** Evaluate futures, options, and swaps by comparing their features, pricing methods, and market mechanisms to understand their applications and benefits in risk management.

### **M.Com.2.3 ADVANCED RESEARCH METHODOLOGY**

**CO1:** Explain the foundational concepts and ethical considerations of research, including theories, methodologies, and plagiarism issues, to understand the research process's significance and challenges.



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**CO2:** Formulate a research problem and design by identifying research gaps and using appropriate research design techniques, enabling them to structure a well-defined research project.

**CO3:** Analyze data using different measurement scales and data processing techniques to ensure the reliability and validity of research findings through effective data presentation.

**CO4:** Apply sampling techniques and hypothesis testing methods, including understanding errors and significance levels, to draw valid conclusions from research data.

**CO5:** Evaluate and utilize statistical tests and software tools for data analysis and report writing, enhancing their ability to perform comprehensive data analysis and effectively communicate research findings.

### **M.Com.2.4 DIGITAL MARKETING**

**CO1:** Explain the fundamentals of digital marketing and discuss its importance in today's business landscape.

**CO2:** Design and implement effective digital marketing strategies.

**CO3:** Utilize digital channels such as search engines, social media, email, and mobile devices to engage target audiences.

**CO4:** Develop skills in creating and managing digital content, including text, images, videos, and podcasts.

**CO5:** Apply digital marketing tools like SEO, PPC, social media advertising, and email marketing automation to enhance marketing efforts.

**CO6:** Create and execute effective digital marketing campaigns.

### **M.Com.2.5 VENTURE CREATION & DEVELOPMENT**

**CO1:** Analyze the differences between an entrepreneur and a manager, evaluating the qualities and functions of each to understand their respective roles in economic development.



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**CO2:** Evaluate different types of start-ups and entrepreneurial leadership characteristics, using theories and practical examples to identify effective techniques for generating innovative ideas.

**CO3:** Develop a comprehensive business plan by applying knowledge of venture stages, marketing strategies, and competitive analysis to effectively launch a new business venture.

**CO4:** Critically assess various sources of financing and venture capital evaluation criteria, identifying the most suitable financial strategies for different stages of venture development in the Indian context.

**CO5:** Apply legal knowledge to form business entities and protect intellectual property, addressing the legal challenges and opportunities faced by startups in India.

### **M.Com.2.6 INDIAN ETHOS AND LEADERSHIP**

**CO1:** Describe the meaning, features, and principles of Indian Ethos and analyze its role in managerial practices and the socio-political environment.

**CO2:** Evaluate the significance of work ethos and values in management and assess their impact on stakeholders like employees, customers, and society in the context of global change.

**CO3:** Identify the key traits and characteristics that support effective leadership and explain the importance of communication skills and self-knowledge in leadership roles.

**CO4:** Apply leadership skills for performance management, such as goal setting, conflict resolution, and emotional intelligence, to develop effective leadership strategies.

**CO5:** Analyze the causes and consequences of workplace stress and implement stress management techniques, including meditation and yoga, to enhance mental health and productivity.



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**M.Com.2.7 FINANCIAL MODELLING FOR BUSINESS**

**CO1:** Identify the key components and applications of financial modeling, recognizing the skills required to effectively build and use financial models in a business context.

**CO2:** Construct various types of financial models, including Three Statement Models and Discounted Cash Flow Models, utilizing Excel to enhance efficiency and accuracy in financial analysis.

**CO3:** Develop a financial model for startups, selecting appropriate templates and forecasting approaches to create accurate financial plans and projections.

**CO4:** Explain the objectives and functions of incubation centers, understanding their role in supporting startups and contributing to startup policies in India.

**CO5:** Analyze case studies of financial modeling in Indian and foreign companies, evaluating the elements of sound financial models and their practical implications.



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