

BUNTS SANGHA'S S.M.SHETTY COLLEGE OF SCIENCE, COMMERCE & MANAGEMENT STUDIES DOWAI				BLOOM'S TAXONOMY					
Master of Commerce				1.REMEMBERING	2.UNDERSTANDING	3.APPLYING	4.ANALYSING	5.EVALUATING	6.CREATING
Semester	Subject		Course Outcomes						
Semester 1	STRATEGIC MANAGEMENT	CO1	Define concepts like strategy, strategic management, strategic intent, types of strategies and business	✓					
		CO2	Explain and compare concepts like environmental components, levels of intents, stages of strategic		✓				
		CO3	Applying models in strategic choice and management and utilize them to understand the strategies of organizations			✓	✓		
		CO4	Evaluation of strategies and develop strategic plans for different types of businesses					✓	✓
	ECONOMICS FOR BUSINESS DECISIONS	CO1	Define concepts like business economics, principle of scarcity, Incremental and marginal principle, production	✓	✓				
		CO2	Applying elasticity of demand and supply concept to different economic issues		✓	✓	✓		
		CO3	Explain concepts like short run, long run production function, least cost combination		✓				
		CO4	Explains the different market structure and how the producer and consumer reacts in the different market		✓			✓	
	COST & MANAGEMENT ACCOUNTING	CO1	Define Marginal Costing, absorption Costing, Standard Costing, Budgetary Control and Operating Costing	✓					
		CO2	Explain the techniques of Budgetary control and preparation of different types of budgets		✓				
		CO3	Analysis of variances of Materials, Labour overheads and Sales including sub-variances			✓			
		CO4	cost accounting such as pricing, accepting special offer, profit planning, make or buy decisions, determining key					✓	
	ETHICS	CO1	Recognize legal and ethical issues when making business decisions	✓	✓	✓	✓	✓	✓
		CO2	gain an enhanced understanding of various ethical rules and ethical constraints	✓	✓	✓	✓	✓	✓
		CO3	Improve analytical problem solving and ethical decision making skills.						

		CO4	understand the moral and social responsibility dimensions of corporate governance	✓	✓	✓	✓	✓	✓
		CO5	Explore the relationship between ethics and business and the subsequent theories of justice and economics across	✓	✓	✓	✓	✓	✓
Semester 2	RESEARCH METHODOLOGY FOR BUSINESS	CO1	Define research, its types, source of data, process of data processing and analysis and ethics	✓	✓				
		CO2	Classify and compare different types of researches and to apply knowledge for selecting sampling and data collection			✓	✓		
		CO3	Chose appropriate type of research and its technique					✓	
		CO4	Create ones own research work like analysis, questionnaire design or research paper						✓
	E-COMMERCE	CO1	Impart the students with higher level knowledge and understanding of contemporary trends in e-commerce and	✓	✓	✓	✓	✓	✓
		CO2	To provide adequate knowledge and understanding about E-commerce practices to the students.	✓	✓	✓	✓	✓	✓
		CO3	Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which	✓	✓	✓	✓	✓	✓
		CO4	Enumerate the IT laws in India to deal with cybercrime.	✓	✓	✓	✓	✓	✓
	CORPORATE FINANCE	CO1	Define financial management, time value of money, ratio analysis, cost of capital and leverage	✓					
		CO2	Explain the application of ratio analysis in financial decision making		✓				
		CO3	Dividend Yield, Cost of Capital, WACC, EBIT-EPS analysis and Leverages			✓			
			Compare and appraise Profit Maximization v/s Wealth Maximization					✓	
MACRO ECONOMICS CONCEPTS AND APPLICATIONS	CO1	Understand National income and its various concept GNP, GDP, NDP, GDP deflator	✓	✓					
	CO2	Explain, interpret the intersection of ADF and ASF and how the real income determines		✓	✓				
	CO3	Compare and understand the IS and LM model and how it works in fiscal and monetary policy				✓	✓		
	CO4	Understand the structure of Balance of payment and its international implication, how balance of payment can be							

Semester 3	Advanced Financial Accounting	CO1	Understand in a better way Foreign Currency Conversion (As per Applicable Accounting Standards)	✓	✓				
		CO2	Explain, interpret and analyze the Final Accounts & Statutory Requirements for Banking Companies.			✓			
		CO3	Organise & Prepare the Final Accounts & Statutory Requirements of Insurance Companies				✓		
		CO4	Compare & Understand the importance & Accounting & Statutory Requirements of Co- operative Societies					✓	✓
	Direct Tax	CO1	To explain the basic terms, residential status, taxable, excluded and exempted incomes, TDS and Tax Return	✓	✓				
		CO2	To determine the residential status and scope of income of an individual			✓	✓		
		CO3	To appraise the Heads of Income of an individual		✓	✓		✓	
		CO4	To understand – deductions from total income and overall computation of taxable income	✓	✓				
		CO5	To determine the Total Income and Tax Liability of an Individual and Partnership firm					✓	
	Advanced Cost Accounting	CO1	It will help students remembering & understanding the concept of controllability, measuring	✓	✓				
		CO2	Understanding and applying process costing, strategic cost management, cost allocation and activity based costing		✓	✓			
	PROJECT WORK – 1	CO1	Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a	✓	✓	✓	✓	✓	✓
	Corporate Financial Accounting	CO1	Understand in a better way Corporate Financial Reporting.	✓	✓				
		CO2	Apply, interpret and analyze the International Financial Reporting			✓			
		CO3	Analyse accounting aspects of Valuation of Business for Amalgamation & Merger				✓		
		CO4	Elaluate & Create Accounting of Consolidated Financial Statement					✓	✓
				✓	✓	✓	✓	✓	✓

Semester 4	In-Direct Tax	CO1	To explain the important terms, registration, GST Framework and Administration and payment of Tax in	✓	✓				
		CO2	To understand – input tax credit, levy and collection of tax and determine value of			✓	✓	✓	
		CO3	To assess the value of supply for goods and services			✓	✓		
		CO4	To examine the eligibility and conditions for Input Tax Credit and determine tax liability under GST				✓	✓	
		CO5	To determine the liability for registration under GST				✓	✓	✓
	Financial Management	CO1	Understanding, analysing & remembering needs and types of finance, investment decisions, capital	✓	✓		✓		
		CO2	Gain knowledge in financial planning, types of budget, essentials of budget, applying, analysing and evaluating			✓	✓	✓	
		CO3	Understanding, applying & analysing the concepts of policies of working capital, management of working		✓	✓	✓		
	PROJECT WORK - 2	CO1	Project work is considered as a special course involving application of knowledge in solving/ analyzing/ exploring a	✓	✓	✓	✓	✓	✓