Kalinga University
Commerce & Management
Master Of Commerce

PO

S. No.	Program Outcome (PO) Description
1	To create for the students of Kalinga University an additional avenue of self-employment and also to benefit Industries by providing them with suitable trained persons in the field of Commerce.
2	To prepare students to explore opportunities, being newly created, in the field of Commerce due to Globalization, Privatization and Liberalization.
3	To give an adequate exposure to operational environment in the field of Commerce.
4	To provide adequate basic understanding about the field of Commerce.
5	To inculcate training and practical approach among the students by using modern technologies in the field of Commerce.
6	The students are trained with the help of different presentations, projects and assignments to understand the dynamics of Trade in a better way.
7	This program enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes
8	This program enables the student to analyze the situation objectively and give effective arguments and judgments on the basis of the analysis being done.
9	This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world
10	The courses aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.

KALINGA UNIVERSITY RAIPUR | INDIA

PSO

S. No.	Program Specific Outcome (PSO) Description
1	Develop an ability to apply the knowledge acquired in problem-solving
2	Ability to work in teams with enhanced interpersonal skills and communication.
3	To develop an understanding of the conceptual framework of Management Accounting.
4	To inculcate the understanding of rules of measurement and reporting relating to various types of business entities.
5	To impart knowledge regarding strategic financial planning.

KALINGA UNIVERSITY
RAIPUR | INDIA

CO

S.No.	Course Code	Course Name	Course Outcome (CO's) - Description
1	MCOM101	Business Statistics	**CO1:** To impart knowledge of theory of Probability and Probability Distribution.
			CO2: To understand the statistical decision theory.
			CO3: To discern the sampling distribution and estimation.
			CO4: To examine general methodology of Hypothesis testing.
			CO5: Assess the analysis of variance and Non-parametric Tests.
2	MCOM102	MANAGERIAL ACCOUNTING	**CO1:** To understand the nature and functions of Management Accounting.
			CO2: To Learn about Activity Based Costing.
			CO3: To examine the variable and absorption costing.
			CO4: To discuss about managerial decision making.
			CO5: To discern about the Responsibility Accounting and Divisional Performance Measurement.
3	MCOM103	FINANCIAL PLANNING	**CO1:** To know basic introduction of financial planning.
			CO2: To understand the types of Investment Environment.
			CO3: To discuss about the return risk assessment.
			CO4: To discern about personal financial planning and process.
			CO5: To recognize the credit planning and retirement planning.
4	MCOM104	COMMUNICATION SKILLS	**CO1:** Understand the role of communication in personal & professional success.
			CO2: Prepare and present messages with a specific intent.
			CO3: Will develop knowledge, skills, and judgment around human communication that facilitate their ability to work collaboratively with others.
			CO4: Will learn etiquettes and gestures for business purpose.
			CO5: Will have a practical knowledge of employability quotient.
5	MCOM105	ORGANISATIONAL THEORY AND BEHAVIOUR	**CO1:** Understand the concept of organizational behavior.
			CO2: Strengthen the foundations of individual behavior with an understanding of human personality, perception, learning and emotions.
			CO3: Understand the process of leadership.
			CO4: Understand the behavioral approach to Managerial decision-making.
			CO5: Develop an understanding of teams and groups in organizations.
			CO1: To understand the fundamental of decision making.

KALINGA UNIVERSITY RAIPUR | INDIA

6	MCOM201	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	**CO2:** To acquainted with the concepts of linear programming and Sensitivity analysis.
			CO3: To discuss about the transportation, assignment and trans-shipment.
			CO4: To examine the concepts of inventory management.
			CO5: To assess the concepts and application of PERT and CPM techniques.
7	MCOM202	FINANCIAL MANAGEMENT AND POLICY	**CO1:** Explain the concept of fundamental financial concepts, especially time value of money.
			CO2: Apply capital budgeting projects using traditional methods.
			CO3: Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances.
			CO4: Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting.
8	MCOM203	LEGAL ASPECTS OF BUSINESS	**CO1:** To have knowledge of law relating to transfer of property.
			CO2: To understand the general concept relating to registration of societies.
			CO3: Discern the concept and development of intellectual property law in India.
			CO4: Get acquainted with law relating to competition and consumer protection.
			CO5: Assess the law relating to Right to Information Act, 2005.
9	MCOM204	INTERNATIONAL BUSINESS	**CO1:** Explain the concepts in international business with respect to foreign trade/ international business.
			CO2: Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects.
			CO3: Analyze the principle of international business and strategies adopted by firms to expand globally.
			CO4: Understand exchange rate determination.
			CO5: Integrate concept in international business concepts with functioning of global trade.
10	MCOM205	MARKETING MANAGEMENT	**CO1:** Understand basic about marketing and modern marketing concept.
			CO2: Develop and understanding of product and pricing decisions.
			CO3: Students understand channel management of distributors and retailing strategies.
			CO4: Understand communication mix elements in marketing.
			CO5: Understand recent trance in marketing.
11	MCOM301	Strategic Management	**CO1:** Understand the concept and role of strategy.
			CO2: Learn about the environmental scanning techniques.
			CO3: Comprehend about the strategic options at business level.
			CO4: Recognize about the Situation Specific Strategies.

KALINGA UNIVERSITY
RAIPUR | INDIA

			CO5: Interpret the strategy implementation and control.
12	MCOM302	RESEARCH METHODOLOGY	**CO1:** Understand about the basics of research. **CO2:** Learn various kinds of research design. **CO3:** Interpret about the measurement and scaling techniques. **CO4:** Comprehend about the methods of data collection. **CO5:** Discern about the interpretation of data and report writing.
13	MCOM304	PRINCIPLES AND PRACTICE OF TAXATION AND INDIAN TAX SYSTEM	**CO1:** To acquainted with Introduction and benefit principle of Taxation. **CO2:** To discuss about the methods to alleviate international tax duplication. **CO3:** To discern about tax incidence and tax evasion in India. **CO4:** To get knowledge about the Constitutional Provisions Pertaining to Taxes. **CO5:** Assess the tax Reforms in Direct and Indirect Taxes.
14	MCOM305	CORPORATE LAW	**CO1:** Understand the origin and growth of company law. **CO2:** Familiar with Companies and its formation. **CO3:** Get knowledge about management and control of companies such as appointment, managerial remuneration. **CO4:** Discern about accounts and audit. **CO5:** Study related to functions and powers of SEBI in relation to securities markets.
15	MCOM306	STRATEGIC COST MANAGEMENT	**CO1:** Develop an understanding of accounting for cost Management and SCM. **CO2:** Develop an understanding life cycle costing, ABC and target costing. **CO3:** Prepare reporting quality cost. **CO4:** Understand pricing strategies. **CO5:** Prepare business process Re-engineering.
16	MCOM401	CORPORATE GOVERNANCE ETHICS AND SOCIAL RESPONSIBILITY OF BUSINESS	**CO1:** Knowledge about the concept of business ethics. **CO2:** Understand about the conceptual framework of corporate governance. **CO3:** Learning about the corporate management. **CO4:** Recognize about the role and functions of Board Committees. **CO5:** : Explain about the major corporate failures.
17	MCOM402	ENTREPRENEURSHIP	**CO1:** Knowledge related with the entrepreneur & entrepreneurship process. **CO2:** Understand about creating entrepreneurial venture. **CO3:** Learning about the functional and marketing plan. **CO4:** Explain about sources of finance. **CO5:** Discern about enterprise management.

KALINGA UNIVERSITY RAIPUR | INDIA

18	MCOM404	CORPORATE TAX STRUCTURE AND PLANNING	**CO1:** Understand the introduction of Tax Planning.
			CO2: Acquainted with the Assessment of companies.
			CO3: Discuss the Tax Planning and Specific Management Decisions.
			CO4: Discern Tax Planning and Financial Management Decisions
			CO5: Get knowledge of business Reorganization.
19	MCOM405	INDUSTRIAL LAW	**CO1:** Become familiar with Employees Provident fund and schemes.
			CO2: Understand the Employees state Insurance Act 1948.
			CO3: Gain knowledge about Factories Act 1948.
			CO4: Discern about the topic Industrial Disputes Act 1947.
			CO5: Discuss about Trade Unions act 1926.
20	MCOM406	ACCOUNTING THEORY AND FINANCIAL REPORTING	**CO1:** Get acquainted with Accounting theory and Accounting Principles.
			CO2: Knowledge of various concepts of Income measurement.
			CO3: Understand the nature and benefits of financial reporting.
			CO4: Discuss an issue in corporate financial reporting.
			CO5: Assess the human resource accounting and social reporting.

KALINGA UNIVERSITY
RAIPUR | INDIA