

COURSE OUTCOMES: PORTFOLIO MANAGEMENT

Semester- 3

Paper Code: 17MCO23C1

1. Understanding the word Portfolio, its Meaning and Benefits. Discuss the process of Portfolio Management.
2. Meaning of Rationale of Diversification in Investments and its Importance.
3. Determining the Portfolio risk and return and measuring them on the basis of various techniques.
4. To acquire the conceptual understanding of Strategic Assets Allowances and the methods.
5. Mode of Portfolio selection through distinctive theories and models of portfolio management.
6. Describing the Markowitz models (efficient market frontier) and Sharpe's Single Index and the comparison between the two.
7. Discussing the Capital Asset Pricing Model (including SML and CML): assumptions, empirical evidence on CAPM (with numerical) and limitations.
8. Explaining the Factor Models & Arbitrage Pricing Theory with the concepts of Risk adjusted measures of return.
9. Performance evaluation through different ratios like Treynor ratio, Sharpe ratio, Jensen ratio & Style analysis.
10. Techniques of Portfolio revision through evaluations.
11. An overview of Behavioral Finance by explaining the themes and the investment strategies of great masters.
12. Determining the basic guidelines of the investment decisions through its process.

Course Outcomes: Marketing concepts & Decisions

Semester- 3

Paper Code: 17MCO23D3

1. To acquire conceptual knowledge of the market, marketing and to impart skills for marketing planning and marketing activities.
2. Understanding of concepts of relationship marketing, marketing the customer value and business unit strategic planning.
3. Discussion on market analysis(includes marketing environment) and impact on marketing decision

4. Describing market segmentation and targeting, tools of product differentiation also, strategies implemented during different stages of product life cycle.
5. Discussion on need of creating customer value, customer satisfaction and new product development process.
6. Understanding of product mix, product line decisions and why product mix is needed.
7. To acquire the knowledge of pricing strategies, branding and decisions and strategies implemented during the branding.
8. Discussion on the marketing channels, market intermediaries, wholesaling and retailing.
9. To understand advertisement and sales promotion. How to implement them effectively and what strategies must be used for it.
10. To acquire the new and modern concepts of marketing (like web marketing, green marketing, tele- marketing etc).

Course Outcome: Advance Cost Accounting

Semester- 3

Paper Code: 17MCO23D4

After the completion of course, the students will be able to

1. Understand inventory control techniques.
2. Have complete knowledge of MRP-1 and MRP-2.
3. Know all about uniform costing and inter-firm comparison.
4. Understand the meaning and uses of Back Flush Costing.
5. Handle practical problems regarding process costing, inter -process profit.
6. Concepts like joint product, co-product and by-product and how joint costs are apportioned.
7. Understand the meaning of Integrated and non-integrated system and accounting procedure.

Course Outcome: Corporate tax planning and management

Semester- 3 & 4

Paper Code: 17MCO23C2 & 17MCO24C2

1. Summarize the tax environment and the federal tax compliance process.
2. Knowledge of the corporate tax, tax planning, tax management, tax avoidance, tax evasion.
3. Evaluate the different forms, location, nature and size of business organizations.
4. Determine and measure taxable income of company.
5. Knowledge of various deductions u/s 80 related to companies.
6. Determination of tax liability and Minimum Alternate Tax (MAT) of different companies.
7. Recognize the tax treatment of asset acquisitions.
8. Identify the tax consequences and planning implications of different forms of organizations.
9. Explain the Assessment of co-operative societies, discontinued business.
10. Explain the Assessment of Charitable/ Educational Institutions/ Religious Trust and Political Parties.
11. To acquire conceptual knowledge of Tax planning and financial management decisions like dividend policy, capital structure decision.
12. Describing the tax planning in respect of own or lease, make or buy decisions, repair, replace, renewal or renovation of an asset.
13. Describing the tax incentives to Amalgamating Company, Amalgamated Company and shareholders of Amalgamating company.
14. To acquire knowledge of special tax provisions for Infrastructure development, backward areas.

Couse Outcome: Cost Accounting Standard and Reporting

Semester-4

Paper Code: 17MCO24C1

After the completion of course, the students will be able to

1. Acquire conceptual knowledge of cost accounting standards and to impart skills for various kinds of businesses.
2. Understand The Institute of Cost accounting of India, Cost Accounting Standard Board and Generally Accepted Cost Accounting Principles.
3. Have discussion on Cost Accounting Record Rules.

4. Learn CAS-9, CAS-14, CAS-20, CAS-21.
5. Understand of Cost Audit and its usefulness.
6. Have knowledge of CAS-6, CAS-7, CAS-19, CAS-2 and some other important standards.
7. Know about Cost Auditor, Appointment, Eligibility and Functions.

Course outcomes: Business Research Methods

Semester- 4

Paper Code: 17MCO24C3

1. To gain an insight in Business Research: Defining research; types of research, research process and features of a good research study.
 2. To acquire the conceptual knowledge of applications of research in business decisions.
 3. Understanding of formulation of the research problem and development of the research Hypothesis.
 4. Problem identification and definition; process of problem identification.
 5. Developing a research proposal and formulation of the research hypothesis.
 6. Explaining Research Design: the nature of research designs; process of formulation of research design.
 7. Classification of Research Designs: exploratory, two-tiered, experimental and descriptive research design for hypothesis testing.
 8. Explaining Experimental Research Studies: concept and classification of experimental designs; validity in experimentation; factors affecting internal validity of experiment; factors affecting external validity of experiment; methods to control extraneous variables and environments of conducting experiments.
 9. Description of data collection methods: classification of data; research applications of secondary and primary data; secondary data sources and usage.
 10. Detailed study of primary data collection methods- questioning techniques, online surveys; questionnaire design procedure.
 11. Understanding sampling plan: universe, sample vs census; sample frame and sampling unit; sampling design; sampling techniques; sample size determination; sampling and non- sampling errors.
- To gain report writing: meaning, functions and types of research report, steps of planning report writing, research report structure, principles of writing, guidelines for effective documentation, writing and typing the report, research briefings.

COURSE OUTCOME: HUMAN RESOURCE MANAGEMENT

Semester- 4

Paper Code: 17MCO24D4

After the completion of course, the students will be able to

1. Know meaning, importance, functions, objectives of human resource management.
2. Understand the qualities and qualifications of Human Resource Manager, Recent techniques, evolution and growth of Human Resource Management in India.

Course Outcome: International Business Environment

Semester – 4

Paper Code: 17MCO24D5

The purpose of this course is to learn application of mathematical tools with understanding in economics.

After completion of the course, learners will be able to:

1. Employ the principle of comparative advantage and its formal expression and interpretation within different theoretical models.
2. Understand, at the level of formal analysis, the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications
3. Analyzing the economic effects of (a) trade policy instruments such as tariffs, quotas, export subsidies, (b) retaliatory measures such as anti-dumping duties and countervailing duties and (c) the creation of regional trading arrangements such as free trade areas, customs unions and common market.
4. Distinguish and critically analyze the main arguments for protection and conversely be able to critically evaluate the relevance and realism of arguments for free trade, taking into account the costs and benefits of trade policy measures on different sections of the community and the implications for the formulation of trade policy.
5. Identify major recent developments in the world trading system, and be able to critically analyze key issues raised both by the current round of WTO negotiations and by the spread of

regional trading arrangements like SAARC, SAPTA, Indo-Lanka Free Trade Agreements, NAFTA.

6. Gain knowledge about all the international organizations like IMF, WB, ADB, UNCTAD, UNIDO and WTO

7. Understand foreign exchange market dynamics and implementation of various policies of foreign exchange rate. 8. Develop communications skills through the presentation of work, interactions during tutorial sessions, and appropriate use of the discussion.

Course Outcome: Cost Management

Semester 4

Paper Code: 17MCO24D6

After the completion of course, students will be able to

1. Know the meaning of cost control and cost reduction and techniques of cost control.
2. Differentiate cost control and cost reduction their advantages to the different sections.
3. Understand Value analysis, value chain analysis and supply chain analysis.
4. Know the practical side of business process outsourcing and its importance in current scenario.
5. Know about Activity Based Costing, Installation of this system and its advantages in today's competitive environment.
6. Understand how the overheads are allocated, apportioned and absorbed.
7. Know the concept 'productivity' and how it is measured and how to improve it for the expansion and survival of the business firm.