

M.Com- Course Outcomes ODD Semester 2020-2021

Semester	Paper Code	Title of the Paper	Course Outcome	CO Attainment																																																						
4	4.1	Commodity Market	<ul style="list-style-type: none"> Gets an understanding of commodity markets and exchanges at national and global level Able to prioritise the importance of quality management in commodities Gets a bird view of regulatory framework of commodities Gets an understanding of the commodity derivatives market Will gain knowledge about Practical application of trading and settlement in commodity exchanges. 	<div style="display: flex; justify-content: space-between;"> <div> <p>Subject Name: Commodity Market</p> <p>Subject Code : 4.1</p> </div> <div style="text-align: right;"> <p>Sem: IV M.Com Batch: 2020 - 2022</p> </div> </div> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Questions</th> <th>CO1</th> <th>CO2</th> <th>CO3</th> <th>CO4</th> <th>CO5</th> </tr> </thead> <tbody> <tr> <td>No of Students Appeared</td> <td>26</td> <td>26</td> <td>26</td> <td>26</td> <td>26</td> </tr> <tr> <td>No of Students Passed</td> <td>26</td> <td>24</td> <td>23</td> <td>25</td> <td>26</td> </tr> <tr> <td>No of Students Failed</td> <td>0</td> <td>2</td> <td>3</td> <td>1</td> <td>0</td> </tr> <tr> <td>Pass %</td> <td>100%</td> <td>92%</td> <td>88%</td> <td>96%</td> <td>100%</td> </tr> </tbody> </table> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Over all Result Analysis</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tbody> <tr><td>Total No of Students</td><td>26</td></tr> <tr><td>No of Students Appeared</td><td>26</td></tr> <tr><td>No of Students Absent</td><td>0</td></tr> <tr><td>No of Students Passed</td><td>26</td></tr> <tr><td>No of Students Failed</td><td>0</td></tr> <tr><td>Pass %</td><td>100%</td></tr> </tbody> </table> </div> <div style="width: 45%; text-align: center;"> <p>4.1 Commodity Market</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Course Outcome Questions</th> <th>Pass Percentage</th> </tr> </thead> <tbody> <tr><td>CO1</td><td>100%</td></tr> <tr><td>CO2</td><td>92%</td></tr> <tr><td>CO3</td><td>88%</td></tr> <tr><td>CO4</td><td>96%</td></tr> <tr><td>CO5</td><td>100%</td></tr> </tbody> </table> </div> </div>	Questions	CO1	CO2	CO3	CO4	CO5	No of Students Appeared	26	26	26	26	26	No of Students Passed	26	24	23	25	26	No of Students Failed	0	2	3	1	0	Pass %	100%	92%	88%	96%	100%	Total No of Students	26	No of Students Appeared	26	No of Students Absent	0	No of Students Passed	26	No of Students Failed	0	Pass %	100%	Course Outcome Questions	Pass Percentage	CO1	100%	CO2	92%	CO3	88%	CO4	96%	CO5	100%
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ACCOUNTING AND TAXATION

4

4.2

Corporate Reporting Practice and Ind AS

- Will be able to analyse the evolution and application of IFRS in India
- Will be able to adopt reporting system for businesses in a real term scenario
- Will be able to assess and analyse financial statements through Ind AS
- Gets practical exposure of treating investments in joint ventures
- Able to apply and implement the accounting for various industries

Subject Name: Corporate Financial Reporting and IND AS

Subject Code : 4.2

Specialisation: Accounting and Taxation

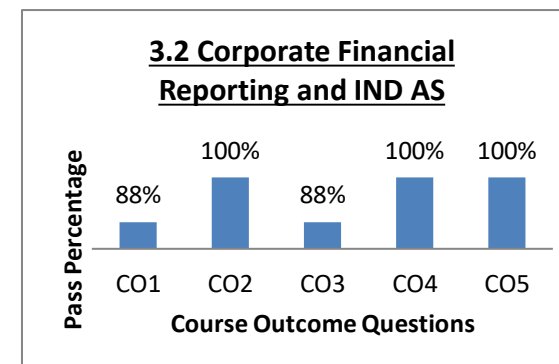
Sem: IV M.Com

Batch: 2020 - 2022

Questions	CO1	CO2	CO3	CO4	CO5
No of Students Appeared	8	8	8	8	8
No of Students Passed	7	8	7	8	8
No of Students Failed	1	0	1	0	0
Pass %	88%	100%	88%	100%	100%

Over all Result Analysis

Total No of Students	8
No of Students Appeared	8
No of Students Absent	0
No of Students Passed	8
No of Students Failed	0
Pass %	100%



4

4.3

Strategic cost Management-II

- Will learn about the implementation of pricing strategies in decision making
- Get familiarised with the process of international transfer pricing in practice
- Gets an understanding of the concepts of learning curve theory
- Able to prioritise the importance of quality management in cost management
- Able to assess the performance measurement systems such as balance score card and benchmarking

Subject Name: Strategic Cost Management-II

Subject Code : 4.3

Specialisation: Accounting and Taxation

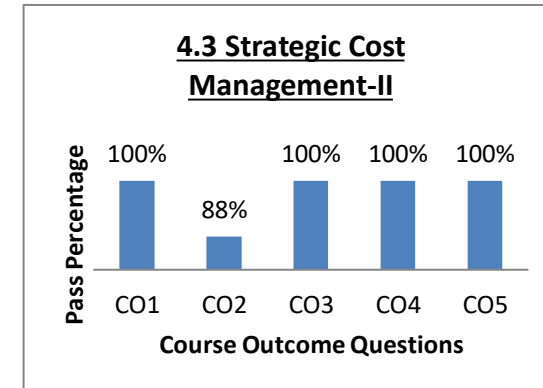
Sem: IV M.Com

Batch: 2020 - 2022

Questions	CO1	CO2	CO3	CO4	CO5
No of Students Appeared	8	8	8	8	8
No of Students Passed	8	7	8	8	8
No of Students Failed	0	1	0	0	0
Pass %	100%	88%	100%	100%	100%

Over all Result Analysis

Total No of Students	8
No of Students Appeared	8
No of Students Absent	0
No of Students Passed	8
No of Students Failed	0
Pass %	100%



4

4.4

Custom Duty and GST

- Get familiarised with the concept of GST
- Able to apply the framework of GST exemptions
- Able to assess the provisions of GST laws for supply of goods and Services intra state and interstate
- Get familiarised with the assessment of charges for CGST, IGST and SGST
- Gets knowledge on the concept of input tax credit system
- Able to develop skills required to assess and file GST returns

Subject Name: Custom Duty and GST

Subject Code : 4.4

Specialisation: Accounting and Taxation

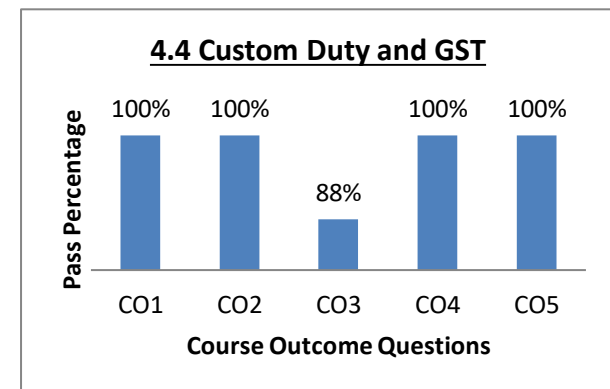
Sem: IV M.Com

Batch: 2020 - 2022

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No of Students Appeared	8	8	8	8	8
No of Students Passed	8	8	7	8	8
No of Students Failed	0	0	1	0	0
Pass %	100%	100%	88%	100%	100%

Over all Result Analysis

Total No of Students	8
No of Students Appeared	8
No of Students Absent	0
No of Students Passed	8
No of Students Failed	0
Pass %	100%



Finance and Banking

4

4.2

Forex Management

- Able to acquire skills in forex management
- Gets knowledge on practical application of derivatives
- Able to determine exchange rates and forecasting
- Able to analyse risks in forex market to apply in real word.
- Able to identify recent innovations in forex management

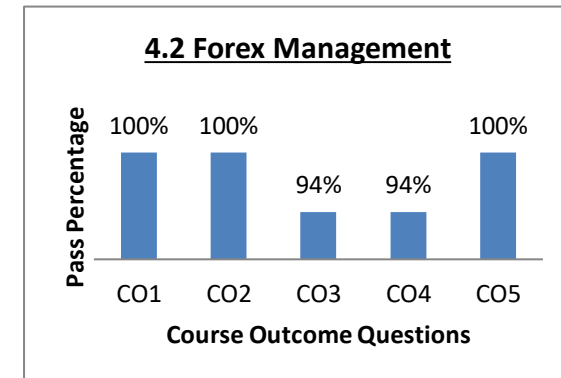
Subject Name: Forex Management
Subject Code : 4.2
Specialisation: Finance and Banking

Sem: IV M.Com
Batch: 2020 - 2022

Questions	CO1	CO2	CO3	CO4	CO5
No of Students Appeared	18	18	18	18	18
No of Students Passed	18	18	17	17	18
No of Students Failed	0	0	1	1	0
Pass %	100%	100%	94%	94%	100%

Over all Result Analysis

Total No of Students	18
No of Students Appeared	18
No of Students Absent	0
No of Students Passed	18
No of Students Failed	0
Pass %	100%



4

4.3

International Financial Institutions and Markets

- International financial institutions (IFIs) play a major role in the social and economic development.
- It helps to understand the fund activities in developing countries that support sustainable, climate resilient.
- Aid in Understanding group's corporate mission of reducing global poverty and improving living standards

Subject Name: International Financial Institutions & Mkts

Subject Code : 4.3

Specialisation: Finance and Banking

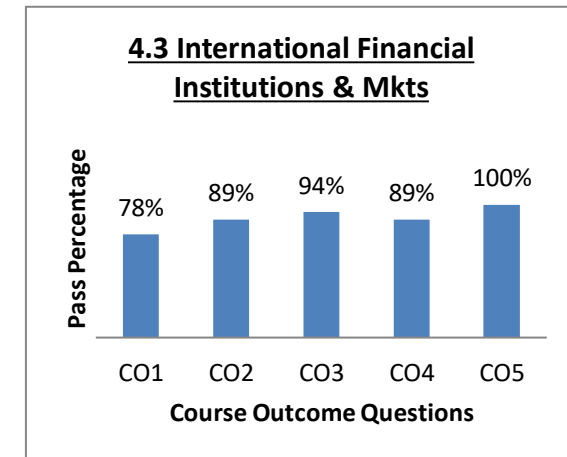
Sem: IV M.Com

Batch: 2020 - 2022

Questions	CO1	CO2	CO3	CO4	CO5
No of Students Appeared	18	18	18	18	18
No of Students Passed	14	16	17	16	18
No of Students Failed	4	2	1	2	0
Pass %	78%	89%	94%	89%	100%

Over all Result Analysis

Total No of Students	18
No of Students Appeared	18
No of Students Absent	0
No of Students Passed	18
No of Students Failed	0
Pass %	100%



4

4.4

Banking Operations & Mgt

- Helps to focus on the particular challenges and new trends in operations
- Supports leading financial institutions on strategy, sales and distribution, risk management, and operations effectiveness.
- Banking operations are legal transactions and a set of practices executed by the back-end team of a bank to facilitate its day-to-day operations.

Subject Name: Banking Operations and Mgt

Subject Code : 4.4

Specialisation: Finance and Banking

Semester: IV M.Com

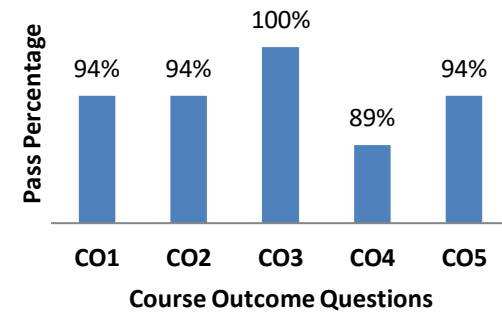
Batch: 2020 - 2022

Questions	CO1	CO2	CO3	CO4	CO5
No of Students Appeared	18	18	18	18	18
No of Students Passed	17	17	18	16	17
No of Students Failed	1	1	0	2	1
Pass %	94%	94%	100%	89%	94%

Over all Result Analysis

Total No of Students	18
No of Students Appeared	18
No of Students Absent	0
No of Students Passed	18
No of Students Failed	0
Pass %	100%

4.4 Banking Operations & Mgt



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2	2.1	Contemporary Indian Banking	<ul style="list-style-type: none"> Students will gain knowledge about Nationalisation of banks and its impact. Students will learn Banking Regulation Act and its implications. Get practical exposure on Payment systems. Will become conversant with BASEL norms. Acquire knowledge on various technologies used in the Banking services 	<p>Subject Name: Contemporary Indian Banking Subject Code : 2.1</p> <p style="text-align: right;">Sem: II M.Com Batch: 2021 - 2023</p> <table border="1"> <thead> <tr> <th>Questions</th> <th>CO1</th> <th>CO2</th> <th>CO3</th> <th>CO4</th> <th>CO5</th> </tr> </thead> <tbody> <tr> <td>No of Students Appeared</td> <td>22</td> <td>22</td> <td>22</td> <td>22</td> <td>22</td> </tr> <tr> <td>No of Students Passed</td> <td>22</td> <td>21</td> <td>19</td> <td>22</td> <td>20</td> </tr> <tr> <td>No of Students Failed</td> <td>0</td> <td>1</td> <td>3</td> <td>0</td> <td>0</td> </tr> <tr> <td>Pass %</td> <td>100%</td> <td>95%</td> <td>86%</td> <td>100%</td> <td>91%</td> </tr> </tbody> </table> <p>Over all Result Analysis</p> <table border="1"> <tbody> <tr> <td>Total No of Students</td> <td>22</td> </tr> <tr> <td>No of Students Appeared</td> <td>22</td> </tr> <tr> <td>No of Students Absent</td> <td>0</td> </tr> <tr> <td>No of Students Passed</td> <td>22</td> </tr> <tr> <td>No of Students Failed</td> <td>0</td> </tr> <tr> <td>Pass %</td> <td>100%</td> </tr> </tbody> </table> <div style="text-align: center;"> <p>2.1 Contemporary Indian Banking</p> <table border="1"> <thead> <tr> <th>Course Outcome Questions</th> <th>Pass Percentage</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td>100%</td> </tr> <tr> <td>CO2</td> <td>95%</td> </tr> <tr> <td>CO3</td> <td>86%</td> </tr> <tr> <td>CO4</td> <td>100%</td> </tr> <tr> <td>CO5</td> <td>91%</td> </tr> </tbody> </table> </div>	Questions	CO1	CO2	CO3	CO4	CO5	No of Students Appeared	22	22	22	22	22	No of Students Passed	22	21	19	22	20	No of Students Failed	0	1	3	0	0	Pass %	100%	95%	86%	100%	91%	Total No of Students	22	No of Students Appeared	22	No of Students Absent	0	No of Students Passed	22	No of Students Failed	0	Pass %	100%	Course Outcome Questions	Pass Percentage	CO1	100%	CO2	95%	CO3	86%	CO4	100%	CO5	91%
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2

2.2

Risk Management and Derivatives

- Will get to understand various concepts relating to business/financial risks.
- Will learn to identify various types of risks involved in the business.
- Acquire knowledge on credit risk management models.
- Will learn to assess market risk and identify tools to manage it.

Subject Name: Risk Management & Derivatives

Sem: II M.Com

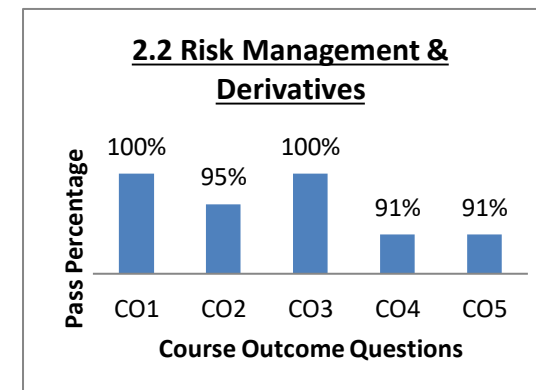
Subject Code : 2.2

Batch: 2021 - 2023

Questions	CO1	CO2	CO3	CO4	CO5
No of Students Appeared	22	22	22	22	22
No of Students Passed	22	21	22	20	20
No of Students Failed	0	1	0	2	2
Pass %	100%	95%	100%	91%	91%

Over all Result Analysis

Total No of Students	22
No of Students Appeared	22
No of Students Absent	0
No of Students Passed	22
No of Students Failed	0
Pass %	100%



2

2.3

Advanced Research Methodology

- Gain knowledge about Research methodology and its over views.
- To formulate research design based on research problem
- Acquire knowledge about measurement of scales and data processing
- To learn about sampling techniques and hypothesis concepts.
- To get practical exposure on statistical analysis using software's like Excel , SPSS and AMOS.

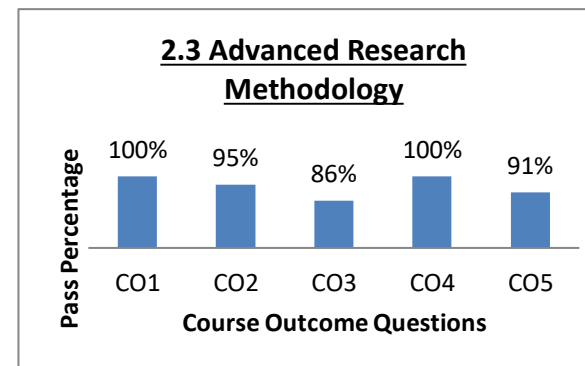
Subject Name: Advanced Research Methodology
Subject Code : 2.3

Semester: II M.Com
Batch: 2021- 2023

Questions	CO1	CO2	CO3	CO4	CO5
No of Students Appeared	22	22	22	22	22
No of Students Passed	22	21	19	22	20
No of Students Failed	0	1	3	0	1
Pass %	100%	95%	86%	100%	91%

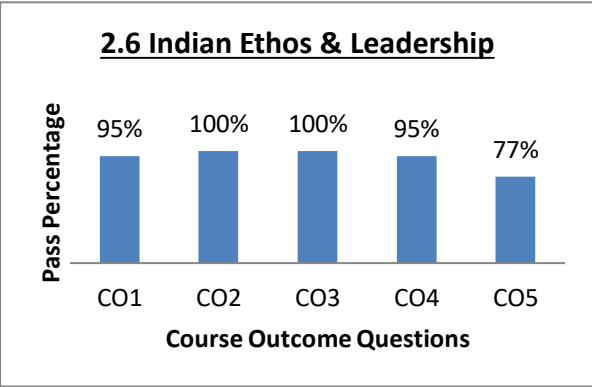
Over all Result Analysis

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No of Students Appeared	22
No of Students Absent	0
No of Students Passed	22
No of Students Failed	0
Pass %	100%



2	2.4	Digital Marketing	<ul style="list-style-type: none"> • Will gain knowledge on Electronic Data Interchange. • Get practical exposure to Electronic Payment System. • Will understand Mobile Commerce applications. • Will gain knowledge about telecommunication system. • Will be able to assess the impact of mobile marketing in the current world. 	<p>Subject Name: Digital Marketing Subject Code : 2.4</p> <p style="text-align: right;">Sem: II M.Com Batch: 2021- 2023</p> <table border="1" data-bbox="842 272 1812 523"> <thead> <tr> <th>Questions</th> <th>CO1</th> <th>CO2</th> <th>CO3</th> <th>CO4</th> <th>CO5</th> </tr> </thead> <tbody> <tr> <td>No of Students Appeared</td> <td>22</td> <td>22</td> <td>22</td> <td>22</td> <td>22</td> </tr> <tr> <td>No of Students Passed</td> <td>20</td> <td>19</td> <td>22</td> <td>21</td> <td>22</td> </tr> <tr> <td>No of Students Failed</td> <td>2</td> <td>2</td> <td>0</td> <td>1</td> <td>0</td> </tr> <tr> <td>Pass %</td> <td>91%</td> <td>86%</td> <td>100%</td> <td>95%</td> <td>100%</td> </tr> </tbody> </table> <p>Over all Result Analysis</p> <table border="1" data-bbox="842 643 1301 938"> <tbody> <tr> <td>Total No of Students</td> <td>22</td> </tr> <tr> <td>No of Students Appeared</td> <td>22</td> </tr> <tr> <td>No of Students Absent</td> <td>0</td> </tr> <tr> <td>No of Students Passed</td> <td>22</td> </tr> <tr> <td>No of Students Failed</td> <td>0</td> </tr> <tr> <td>Pass %</td> <td>100%</td> </tr> </tbody> </table> <div data-bbox="1357 568 1906 895" style="text-align: center;"> <p>2.4 Digital Marketing</p> <table border="1"> <caption>Pass Percentage by Course Outcome Question</caption> <thead> <tr> <th>Course Outcome Question</th> <th>Pass Percentage</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td>91%</td> </tr> <tr> <td>CO2</td> <td>86%</td> </tr> <tr> <td>CO3</td> <td>100%</td> </tr> <tr> <td>CO4</td> <td>95%</td> </tr> <tr> <td>CO5</td> <td>100%</td> </tr> </tbody> </table> </div>	Questions	CO1	CO2	CO3	CO4	CO5	No of Students Appeared	22	22	22	22	22	No of Students Passed	20	19	22	21	22	No of Students Failed	2	2	0	1	0	Pass %	91%	86%	100%	95%	100%	Total No of Students	22	No of Students Appeared	22	No of Students Absent	0	No of Students Passed	22	No of Students Failed	0	Pass %	100%	Course Outcome Question	Pass Percentage	CO1	91%	CO2	86%	CO3	100%	CO4	95%	CO5	100%
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2	2.5	Venture Creation & Development	<ul style="list-style-type: none"> Helps to focus on globalisation and the rapid development of technology have vastly improved the potential for new venture creation. Get familiarised with the concept of Venture and methods of fund. Aid to investigate the entrepreneurial process of new venture creation through a psychoanalytic approach It helps in counsel in the development of products and services. 	Subject Name: Venture Creation & Development Subject Code : 2.5	Semester: II M.Com Batch: 2021- 2023																															
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2	2.6	Indian Ethos and Leadership	<ul style="list-style-type: none"> • Aids in the applications of principles of management as revealed in our ancient wisdom brought forth in our sacred books • to identify the distinctive features of leadership in the. Indian ethos • the values and practices that the culture of India (Bharatheeya Sanskriti) can contribute to service, leadership • To the principles of self-management and governance of society, entity. 	<p>Subject Name: Indian Ethos and Leadership Subject Code : 2.6</p> <table border="1" data-bbox="842 228 1809 480"> <thead> <tr> <th>Questions</th> <th>CO1</th> <th>CO2</th> <th>CO3</th> <th>CO4</th> <th>CO5</th> </tr> </thead> <tbody> <tr> <td>No of Students Appeared</td> <td>22</td> <td>22</td> <td>22</td> <td>22</td> <td>22</td> </tr> <tr> <td>No of Students Passed</td> <td>21</td> <td>22</td> <td>22</td> <td>21</td> <td>17</td> </tr> <tr> <td>No of Students Failed</td> <td>1</td> <td>0</td> <td>0</td> <td>1</td> <td>5</td> </tr> <tr> <td>Pass %</td> <td>95%</td> <td>100%</td> <td>100%</td> <td>95%</td> <td>77%</td> </tr> </tbody> </table> <p>Over all Result Analysis</p> <table border="1" data-bbox="842 600 1301 895"> <tbody> <tr> <td>Total No of Students</td> <td>22</td> </tr> <tr> <td>No of Students Appeared</td> <td>22</td> </tr> <tr> <td>No of Students Absent</td> <td>0</td> </tr> <tr> <td>No of Students Passed</td> <td>22</td> </tr> <tr> <td>No of Students Failed</td> <td>0</td> </tr> <tr> <td>Pass %</td> <td>100%</td> </tr> </tbody> </table>	Questions	CO1	CO2	CO3	CO4	CO5	No of Students Appeared	22	22	22	22	22	No of Students Passed	21	22	22	21	17	No of Students Failed	1	0	0	1	5	Pass %	95%	100%	100%	95%	77%	Total No of Students	22	No of Students Appeared	22	No of Students Absent	0	No of Students Passed	22	No of Students Failed	0	Pass %	100%	<p>Semester: II M.Com Batch: 2021- 2023</p>  <table border="1"> <caption>2.6 Indian Ethos & Leadership</caption> <thead> <tr> <th>Course Outcome Questions</th> <th>Pass Percentage</th> </tr> </thead> <tbody> <tr> <td>CO1</td> <td>95%</td> </tr> <tr> <td>CO2</td> <td>100%</td> </tr> <tr> <td>CO3</td> <td>100%</td> </tr> <tr> <td>CO4</td> <td>95%</td> </tr> <tr> <td>CO5</td> <td>77%</td> </tr> </tbody> </table>	Course Outcome Questions	Pass Percentage	CO1	95%	CO2	100%	CO3	100%	CO4	95%	CO5	77%
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2	2.7	Financial Modelling for Businesses	<ul style="list-style-type: none"> Gain conceptual knowledge on financial modelling. Able to build financial models for business using excel. Get familiarised with financial models for startups. Gets an understanding on incubation support available for startups. Able to analyse financial modelling case studies of Indian and Foreign companies 	Subject Name: Financial Modelling for Business Subject Code : 2.7	Sem: II M.Com Batch: 2021- 2023																										
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Note:

1. Passing Percentage for Individual Course Outcome is 50%.
2. Overall Passing Percentage for the Subject is 40%.