



I Semester

Subject: Accounting Theory

Subject Code 22MCOHC101

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOHC101.1	Provide Familiarity with the basics of accounting concepts, postulates and principles.	L2
22MCOHC101.2	Understand the Approaches to formulation of accounting theory and users of accounting information.	L2
22MCOHC101.3	Provide familiarity with IASB Framework and importance of qualitative characteristics in preparation of financial statements.	L3
22MCOHC101.4	Recognition, measurement and disclosure of elements of financial statements and analyze the financial statements for better decision making.	L3
22MCOHC101.5	Understand the Institutional frame work in formulating and implementing accounting regulations in India.	L3

Subject: Corporate Governance

Subject Code 22MCOMHC102

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
19MCOMA14.1	Understanding the concepts of corporate governance and principles in the present global scenario.	L2
19MCOMA14.2	Enrich the knowledge students with the role of corporate governance in the contemporary context.	L2
19MCOMA14.3	Familiarity with the various corporate governance committees of India and its vitality in business.	L2
19MCOMA14.4	Application of corporate governance practices in accordance with the policies framework in functional areas of business areas.	L3
19MCOMA14.5	Emphasis on ethical practices in business area and gain knowledge on CSR models	L2

Subject: Financial Management

Subject Code 22MCOMHC103

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
19MCOMA15.1	Acquaintance with the meaning and scope of financial management	L2
19MCOMA15.2	Understanding the cash flow measurement with various techniques of evaluating the projects	L2
19MCOMA15.3	Acquire knowledge of advanced capital budgeting techniques for the selection of projects and Incorporation of risk and return analysis of project portfolios by firms	L3
19MCOMA15.4	Gain knowledge on computation of cost of capital in the context of both conventional and modern sources of finance	L4
19MCOMA15.5	Apply the leverage of capital structure and EBIT and EPS analysis of firms with proper understanding of theories of capital structure	L3

Subject: Marketing Management**Subject Code 22MCOMHC104**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOHC104.1	Demonstrate strong conceptual knowledge in functional area of marketing management	L2
22MCOHC104.2	Demonstrate effective understanding of relevant functional area of marketing management and its application	L2
22MCOHC104.3	Demonstrate analytical skills of environment in resolving the problems pertaining to marketing.	L4
22MCOHC104.4	Exhibit the understanding of online marketing in the era of e-commerce in 21st century.	L4
22MCOHC104.5	Application of competitive strategies on marketing mix and STP of the product in the Market.	L6

Subject: Statistics for Business Decisions**Subject Code 22MCOSC102**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOSC102.1	Explain probability theory and probability distribution in relation to general statistical analysis.	L2
22MCOSC102.2	Apply sampling methodologies and their associated analysis.	L3
22MCOSC102.3	Explain time series with different structures like Trend, seasonality and cyclical irregularity.	L2
22MCOSC102.4	Analysis and apply the Multiple correlation and regression in Business decision.	L4
22MCOSC102.5	Application of one-way analysis of variance (ANOVA) for better decision making in Business context.	L3

Subject: Statistics for Business Decisions**Subject Code 22MCOSC102**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOSC102.1	Explain probability theory and probability distribution in relation to general statistical analysis.	L2
22MCOSC102.2	Apply sampling methodologies and their associated analysis.	L3
22MCOSC102.3	Explain time series with different structures like Trend, seasonality and cyclical irregularity.	L2
22MCOSC102.4	Analysis and apply the Multiple correlation and regression in Business decision.	L4
22MCOSC102.5	Application of one-way analysis of variance (ANOVA) for better decision making in Business context.	L3

II Semester

Subject: Capital Market Instruments

Subject Code 22MCOHC201

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOSC102.1	Explain probability theory and probability distribution in relation to general statistical analysis.	L2
22MCOSC102.2	Apply sampling methodologies and their associated analysis.	L3
22MCOSC102.3	Explain time series with different structures like Trend, seasonality and cyclical irregularity.	L2
22MCOSC102.4	Analysis and apply the Multiple correlation and regression in Business decision.	L4
22MCOSC102.5	Application of one-way analysis of variance (ANOVA) for better decision making in Business context.	L3

Subject: Human Resource Management

Subject Code 22MCOHC202

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
19MCOMB08.1	Understanding impact of NEP on the management of HR policies and procedures in India.	L2
19MCOMB08.2	Gaining in-depth knowledge on planning and procurement of Human recourse at organization level.	L2
19MCOMB08.3	Perceiving the importance of Human Resource Development System through various hr policies like promotion, transfer, demotion so on.	L2
19MCOMB08.4	Gaining awareness on performance appraisal techniques	L2
19MCOMB08.5	Comprehensive understanding of reward system in Indian business context	L2

Subject: Organisational Behaviour

Subject Code 22MCOHC203

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
18MCOMB09.1	Understanding individual and group behaviour, and understand the implications of organizational behaviour on the process of management.	L2
18MCOMB09.2	Identifying different motivational theories and evaluate motivational strategies used in a variety of organizational settings	L4
18MCOMB09.3	Learning the appropriateness of various leadership styles and conflict management strategies used in organizations.	L2
18MCOMB09.4	Describe and assess the basic elements of organizational structure and know their impact on employees.	L2
18MCOMB09.5	Gain insight into the effect of organizational change, resistance to change and work culture on working relationships within the organizations	L2

Subject: Strategic Management**Subject Code 22MCOSC202**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOSC202.1	Provide Familiarity with the concepts of strategy, strategic management and strategic management process	L2
22MCOSC202.2	Understand the scope and importance of environmental scanning with various approaches to formulate strategies in the organization.	L2
22MCOSC202.3	Gain insight into portfolio and competitive analysis with the help of BCG matrix, GE 9 cell model, McKinsey's 7s Framework and its application in business scenarios.	L3
22MCOSC202.4	Capability to analyze the various issues confronted during strategic implementation and understand the importance of leadership role in accomplishing the implementation of strategies	L4
22MCOSC202.5	Awareness on the vitality of strategic control and its evaluation to avoid derailing from the planned strategies	L2

Subject: Indian Economy**Subject Code 22ECOOE201**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22ECOOE201.1	Describe and analyze the economy using the concept of national income and employment data.	L4
22ECOOE201.2	Learn in depth the role of agriculture in economic development including land reforms & Green Revolution.	L2
22ECOOE201.3	Understand learn in depth the evolution of international economics such as foreign exchange, bills of payments and evolution of international monetary systems, WTO, IMF etc.	L2
22ECOOE201.4	Describe Agriculture as the foundation of economic growth and development the progress and changing nature of Agriculture sector and its contribution to the economy as a whole.	L2
22ECOOE201.5	Understand the Role and significance of foreign exchange rate and its markets with its impact on various sectors in the economy.	L2

III Semester**Subject: Business Research Methods****Subject Code 22MCOMHC301**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
19MCOMC21.1	To provide knowledge and understanding on research and its process.	L2
19MCOMC21.2	To advanced understanding the vitality of scientific Research Application in business decisions.	L2
19MCOMC21.3	Application of business research design options, methodologies and analysis methods and its applications.	L3
19MCOMC21.4	Gain capacity to frame research design, data collection, sampling, analysis methods to be employed along with an indicative time frame for each stage of the research proposed.	L4
19MCOMC21.5	To enable students to analyze data using various techniques and learn how to communicate the results through report writing skills.	L4

Subject: International Business**Subject Code 22MCOMHC302**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOMHC302.1	To understand the importance and scope of international business and the main drivers of globalization along with the intricacies of running business across the oversea markets.	L2
22MCOMHC302.2	Learn the various stages of internationalization and orientation adopted during the international operations	L2
22MCOMHC302.3	Understand the international trading environment in context of intra-regional trade and cooperation and their implications for international business decisions	L2
22MCOMHC302.4	Assessing the role of MNC's in India and Indian MNC's in the oversea markets.	L4
22MCOMHC302.5	Understand India as an emerging market and initiatives towards internationalization with various economic policies.	L2

Subject: Portfolio Management**Subject Code 22MCOMSC302**

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOMSC302.1	Apply the Concept of portfolio management for the better investment.	L3
22MCOMSC302.2	Explain and evaluate major portfolio Management and Risk concept including mean variance.	L5
22MCOMSC302.3	Identify and apply appropriate theories, principles and concepts relevant to security analysis and Portfolio management.	L3
22MCOMSC302.4	Demonstrate an in depth understanding of the basics of Risk and Return, Return measurement, Risk portioning into systematic and unsystematic component.	L2
22MCOMSC302.5	Compute and interpret various portfolio performance measures like Sharpe, Treynor's and Jensen's performance measures.	L4

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
19MC0MC26.1	Gaining insight into present indirect tax system in comparison to previous indirect provision.	L2
19MC0MC26.2	Widen knowledge on constitutional background of GST and its impact on various stake holders.	L2
19MC0MC26.3	Apply the provision of levy and collection of GST in India with practical knowledge.	L3
19MC0MC26.4	Obtain knowledge on Input Tax Credit in process of computation of GST.	L2
19MC0MC26.5	Application of Customs act and provision of baggage in export and import context.	L3

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOMSC309.1	Learning the various cost concepts, cost behaviour analysis, BEP and scope of Marginal Costing.	L2
22MCOMSC309.2	Asserting the meaning and application of Break-even analysis in making computations to arrive at optimum solutions.	L2
22MCOMSC309.3	Describing the meaning of CVP Analysis and apply the same in making short term managerial decisions.	L3
22MCOMSC309.4	Application of techniques of marginal costing under various situations for managerial decisions.	L3
22MCOMSC309.5	Comprehending the concept of Standard Costing and its application in decision making.	L3

IV Semester

Subject: International Accounting

Subject Code 22MCOMHC401

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOMHC401.1	To understand the difficulties in accounting diversity and need for harmonization and standardization of accounting knowledge through IFRS.	L2
22MCOMHC401.2	Gain overview on foreign currency markets, exchange rates and foreign exchange exposures.	L2
22MCOMHC401.3	Understanding the role of international organization in bringing harmonization in accounting practice across the world.	L3
22MCOMHC401.4	Understanding for accounting for foreign exchange rate fluctuations and foreign currency translations.	L3
22MCOMHC401.5	Gain familiarity with concept of transfer pricing, transfer pricing methods and its applications.	L3

Subject: Corporate Tax Law & Planning

Subject Code 22MCOMSC401

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
19MCOMD15.1	Understanding of different types of company and their tax incidence.	L2
19MCOMD15.2	Explain the computation of taxable income under different heads of income and analyze the Minimum Alternative Tax	L4
19MCOMD15.3	Analyze the basic principles and various methods of tax planning to reduce the Tax burden of the company	L4
19MCOMD15.4	Understand the role of tax consultant relating to TDS.	L2
19MCOMD15.5	Understanding the concept of Advance payment of Tax, Remittance of corporate income tax, and preparation of various forms.	L2

Subject: Cost Management

Subject Code 22MCOMSC405

CO's	DESCRIPTION OF THE OUTCOMES	BT LEVEL
22MCOMSC405.1	Familiarity over the purposes of cost management system and its components.	L2
22MCOMSC405.2	Identifying relevant cost information based on Activity based costing and activity-based management.	L3
22MCOMSC405.3	Recognizing the relevance of cost accounting in pricing decisions.	L2
22MCOMSC405.4	Cost Estimation and Regression Analysis for job & process manufacturing environment and Application CVP analysis.	L2
22MCOMSC405.5	Application of Operation Research and Statistical Tools in cost management.	L2


PRINCIPAL
MIT FIRST GRADE COLLEGE
 # F-29/1, 3rd Stage, Industrial Suburb,
 Fort Mohalla, Mysuru-570 008