



चौधरी महादेव प्रसाद महाविद्यालय

C. M. P. DEGREE COLLEGE

(A Constituent P.G. College, University of Allahabad)

Under the Strengthening Component of DBT Star College Scheme

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M.Com. – First Semester	
Paper Name/Paper Code	Course Outcomes (COs)
Accounting Theory and Practices COM - 501	<p>CO.1- To be able to get in-depth knowledge of the concept of accounting and accounting theories.</p> <p>CO.2- To get the overview of the accounting standards in general as well as in particular in India. Also have knowledge of the latest accounting concepts in usage in modern business concerns.</p> <p>CO.3- To know the regulatory authority for accounting standards in India, its history and the contemporary laws regarding it.</p> <p>CO.4- To get the knowledge of financial reporting, corporate reporting, and the various concepts of income measurement.</p> <p>CO.5- To know the accounting standards around the world viz., IFRS & GAAP, its comparison and applicability</p>
Advanced Business Economics COM - 502	<p>CO.1- To provide students' knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.</p> <p>CO.2- To develop the students' interest by showing the relevance and use of economic reasoning to solve business problems.</p> <p>CO.3- To familiarize the students with the basic concept of Macro Economics and its application.</p> <p>CO.4- To aware students about Gross National Product (GNP), Net National</p> <p>CO.5- Product (NNP), Income at Factor cost or National Income at Factor Prices, Per Capita Income, Personal Income (PI), Disposable Income etc.</p> <p>CO.6- To Study the relationship among broad aggregates</p> <p>CO.7- To apply economic reasoning to solve the problems of the economy.</p>
Business Management COM - 503	<p>CO.1- To explain the basics of management, how it evolved as a discipline, the various environments which influence business and the significance of social responsibility.</p> <p>CO.2- To make the learner understand the methods of planning at various levels and certain traits which a manager should use as a good decision maker.</p> <p>CO.3- To understand the importance of organizing and its significance.</p> <p>CO.4- To know the tools of directing, motivation and communication process and understand the meaning of controlling, methods, and recent trends in management.</p>

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Economic Environment COM - 504	<p>CO.1- To explain the Specific Component of the Business Environment and Relate it to Organization.</p> <p>CO.2- To make the Analyze the Environment of a Business from the Legal & Regulatory, Macroeconomic, Cultural, Political, Technological and Natural Perspectives</p> <p>CO.3- To Demonstrate and Develop the Conceptual Framework of Industrial Policies and Regulations in Business Environment and Generate Interest in International Business.</p> <p>CO.4- To make student Critically Assess the Social Responsibility of Business Environment of an Organization Using Selected Strategic Tools</p>
Business Statistics COM - 505	<p>CO.1- To learn and apply descriptive statistics through practical exercises involving Measures of central tendency and Dispersion.</p> <p>CO.2- To analyze relationships among variables by applying Correlation and Linear Regression techniques within a multivariate context.</p> <p>CO.3- To make informed business decisions, students will understand the concept of Probability and its application in decision-making, including Probability Theoretical Distributions.</p> <p>CO.4- To make students understand the basics of inferential statistics, enabling them to draw valid generalizations from sample data and perform hypothesis testing.</p> <p>CO.5- To make students apply their knowledge of Inferential Statistics in both Parametric and Non-Parametric Tests across various fields.</p>



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M.Com. – Second Semester	
Paper Name/Paper Code	Course Outcomes (COs)
Management Accounting COM - 506	<p>CO.1- To analyze and interpret financial data to aid management in decision-making, policy formulation, strategy development, and effective organizational control.</p> <p>CO.2- To develop knowledge and understanding of how to prepare and process fundamental cost and quantitative information.</p> <p>CO.3- To provide support to management in planning and decision-making across various business contexts.</p> <p>CO.4- To compare actual costs with standard costs, analyze variances, and apply performance measurements to monitor business performance.</p> <p>CO.5- To explain the nature, source, and purpose of management information and to apply cost accounting techniques, including the preparation of budgets for planning and control.</p>
Managerial Finance COM - 507	<p>CO.1- The course aims to equip students with the basic analytical tools necessary to make financial decisions that create value.</p> <p>CO.2- To make Students introduce with both theoretical foundations and practical applications in financial decision making.</p> <p>CO.3- To make students learn about the time value of money, the trade-off between risk and return, valuation of financial and real assets, as well as decisions related to investment, funding, and distribution within the context of nonfinancial firms.</p>
Business Taxation COM - 508	<p>CO.1- To gain knowledge about basic terms and definitions as per the Income Tax Act, 1961.</p> <p>CO.2- To understand different heads of income and their methodology for computation.</p> <p>CO.3- To make students acquire insight into exemption schemes and various financial products available for claiming deductions from income tax.</p> <p>CO.4- To develop practical knowledge in computing total income, covering various heads of income, and calculate tax liability after utilizing applicable deductions and exemptions.</p> <p>CO.5- To gain an understanding of India's GST (Goods and Services Tax) law, including basic terms and definitions within GST laws.</p>

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Research Methodology COM - 509	<p>CO.1- To provide students with an explanation of the areas of Business Research Activities.</p> <p>CO.2- To improve students' capabilities to conduct research in the fields of social sciences and business.</p> <p>CO.3- To assist students in developing the most appropriate methodology for their research studies.</p> <p>CO.4 - To make students aware of the art of utilizing various research methods and techniques.</p>
e-Business COM - 510	<p>CO.1- To grasp the concept of e-business and the potential advantages and disadvantages of an e-business strategy.</p> <p>CO.2- To gain knowledge about e-marketing mix strategies and assess the effectiveness of web advertising.</p> <p>CO.3- Assisting in the integration of an e-business marketing strategy into the organization's goals and objectives.</p> <p>CO.4- To foster a deep understanding of the e-commerce consumer behavior process and the online consumer behavior model that shapes purchasing behavior.</p>

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M.Com. – Third Semester	
Paper Name/Paper Code	Course Outcomes (COs)
Insurance Management COM - 601	<p>CO.1 To equip students with the knowledge of Insurance Management.</p> <p>CO.2 To make students identify the relationship between Insurers and their Customers and the importance of Insurance contracts</p> <p>CO.3 To provide understanding for basic knowledge about Risk Management.</p> <p>CO.4 To provide understanding to theories and practices of Life and Non-Life Insurance.</p> <p>CO.5 To develop impetus to the students about insurance and banking operations in India.</p>
Security Analysis and Portfolio Management COM - 602	<p>CO.1 To study the concepts of investments, different types of investments, investment perspectives, and the investment process, and to apply this theoretical knowledge in the selection of securities.</p> <p>CO.2 To comprehend the various types of risk in the security market and apply different tools for valuing bonds and economic indicators to predict market trends.</p> <p>CO.3 To utilize tools of technical analysis, analyze market patterns and trends using various methods, and make informed investment decisions, taking market efficiency into account.</p> <p>CO.4 To apply Modern Portfolio Theories in order to create optimal portfolios and to revise these portfolios based on the association between risk and return, employing different strategies.</p>
Banking Reforms and Procedures COM - 650	<p>CO.1 To develop knowledge pertaining to the banking system, including its procedural and regulatory framework, as well as recent reforms.</p> <p>CO.2 To understand the structure, history, organization, objectives, functions, and operations of various types of banks, including Nationalized Banks, Co-operative Banks, RRBs, Private Sector Banks, and Schedule vs. Non-scheduled Banks. Explore Priority Sector Lending.</p> <p>CO.3 To study KYC (Know Your Customer) concepts and documentation requirements. Scrutinize loan applications and documents within the Core Banking Solution environment.</p> <p>CO.4 To learn about Risk Management in banks, including Credit Risk, Liquidity Risk, Market Risk, and Operational Risk.</p> <p>CO.5 To explore the topic of Amalgamation of Banking Companies and understand special provisions related to Money Laundering.</p>

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Monetary Policy and Reforms COM - 651	<p>CO.1 To analyze monetary policy decisions. Examine how monetary policy decisions are made under various regimes with the goal of achieving price stability.</p> <p>CO.2 To identify transmission mechanisms. Identify how these monetary policy decisions are transmitted to the real economy, influencing various economic factors.</p> <p>CO.3 To evaluate responses to shocks. Assess how the economy and monetary policy respond to macroeconomic shocks, considering different monetary policy frameworks.</p> <p>CO.4 To demonstrate through peer presentation. Students are expected to demonstrate their understanding by delivering a group presentation to their peers, showcasing their analysis of how monetary policy decisions and responses operate in practice.</p>
Financing of Micro, Small and Medium Enterprises COM - 652	<p>CO.1 To understand MSME financing. Provide an overview of the different financing options available to MSMEs, including equity financing, debt financing, and crowd funding.</p> <p>CO.2 To study financial planning and analysis. Cover techniques for financial planning and analysis tailored for MSMEs, including budgeting, cash flow forecasting, and financial statement analysis.</p> <p>CO.3 To learn about sustainable finance practices. Explore sustainable finance practices for MSMEs, encompassing environmental, social, and governance (ESG) considerations, green financing, and impact investing.</p> <p>CO.4 To introduce international financing options. Provide an introduction to international financing options accessible to MSMEs, such as export credit agencies, international trade financing, and foreign investment.</p> <p>CO.5 To cover alternative financing sources. Include information about alternative financing sources available to MSMEs, such as venture capital, angel investors, and impact investors.</p>
Skill and Competency Management COM - 653	<p>CO.1 To equip the students with the necessary skills and knowledge required for talent recognition, management, retention, and development.</p> <p>CO.2 To make students enable them to learn, identify and develop competencies in employees.</p> <p>CO.3 To identify which skills are necessary for a job means that HR can better identify the candidates that will succeed in the role.</p> <p>CO.4 To make better understanding of what skills are necessary for the organization to grow and succeed in the future, as well as the ability to select or train for these skills in new and current employees.</p>

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Human Resource Planning and Development COM - 654	<p>CO.1 To state the importance of Human Resource function in planning and staffing organizational manpower requirements.</p> <p>CO.2 To explain fundamental concepts, principles, techniques, and judgment in supply-demand forecasting and supply programs in determining HR planning.</p> <p>CO.3 To evaluate strategies to integrate human resources planning with the strategic initiatives of senior management to achieve overall business objectives.</p> <p>CO.4 To summarize the role of HR planning in functions such as training and development, compensation and benefits programs, payroll, performance management, and health and safety at work.</p> <p>CO.5 To appraise succession plans and critical staffing objectives and evaluate the complexities of downsizing issues and the role of HR planning in the process of downsizing.</p> <p>CO.6 To analyze global issues and how these affect HR planning.</p>
Theory and Practice of Marketing COM - 655	<p>CO.1 To enable students to acquire practical knowledge and tactics in marketing.</p> <p>CO.2 To encourage students to study and critically analyze the fundamental concepts and trends in Marketing.</p> <p>CO.3 To help students in becoming aware of recent changes in the field of marketing.</p>
Rural and Agricultural Marketing COM - 656	<p>CO.1 To categorize issues in rural markets.</p> <p>CO.2 To study the functions performed by the agricultural marketing system.</p> <p>CO.3 To analyze the marketing environment, consumer behavior, distribution channels, marketing strategies, etc., in the context of rural markets in India.</p> <p>CO.4 To make students aware of current issues and trends in agricultural markets.</p> <p>CO.5 To identify basic market problems and assess the effect of market imperfections on the performance of marketing.</p>

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M.Com. – Fourth Semester	
Paper Name/Paper Code	Course Outcomes (COs)
Entrepreneurship and Small Business COM - 604	<p>CO.1 To study the meaning, functions, types, and roles of an entrepreneur and entrepreneurship.</p> <p>CO.2 To develop and strengthen entrepreneurial quality and motivation.</p> <p>CO.3 To understand entrepreneurs and entrepreneurship in the Indian context.</p> <p>CO.4 To analyze the incentives and subsidies available to budding entrepreneurs in India.</p> <p>CO.5 To understand stages of project formulation, contents of project report, and appraisal of project reports.</p> <p>CO.6 To study various Entrepreneurship Development Programmes and government schemes.</p> <p>CO.7 To develop understanding about MSME, EDI, and other training institutes in entrepreneurship guidance and development.</p> <p>CO.8 To understand intricacies involved in setting-up of SSI/SME/MSME and the legal framework thereof.</p>
Fundamentals of Project Management COM - 605	<p>CO.1 To impart information, the course covers the process, procedure, and rules and regulations for setting up new projects.</p> <p>CO.2 To provide knowledge about the sources of help, incentives, and subsidies available from the government to support project establishment.</p> <p>CO.3 To provide a holistic, integrative view of Project Management, emphasizing the role of projects in modern-day business organizations.</p> <p>CO.4 To comprehend the scope, cost, timing, and quality of projects, with a continuous focus on project success as defined by stakeholders.</p> <p>CO.5 To understand how to align a project with the organization's strategic plans and business justification throughout its lifecycle.</p> <p>CO.6 To identify project goals, constraints, deliverables, performance criteria, control needs, and resource requirements through consultation with stakeholders.</p>

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Government and Business COM - 606	<p>CO.1 To acquaint students with current Economic and Social Reforms undertaken by the Government to support trade and industry.</p> <p>CO.2 Introduction to Start Up, Central and State Policy, and Tax Incentives, including the process of Registering a Company in India, along with associated services and benefits.</p> <p>CO.3 To Provide knowledge of the Start Up India Action Plan, Incubators, initiatives by Banking and Financial Institutions, the MUDRA Bank Scheme, Startup India Hub, and the role of Innovation in business, along with sharing Success Stories.</p> <p>CO.4 To explore Skill Development and Entrepreneurship, Government Initiatives, and Policies, including the National Policy on Skill Development and Entrepreneurship.</p> <p>CO.5 To understand programs like Pradhan Mantri Kaushal Vikas Yojana (PMKVY), Directorate General of Training (DGT), National Skill Development Corporation (NSDC), and National Institute of Entrepreneurship and Small Business Development (NIESBUD).</p>
Mutual Fund Investment COM - 657	<p>CO.1 This course provides an in-depth coverage of the mutual fund industry and its operations in an interactive format.</p> <p>CO.2 To familiarize students with the basic concepts related to mutual funds.</p> <p>CO.3 To provide the fundamentals, explaining what mutual funds are and how they work.</p> <p>CO.4 To offer an overall understanding of how equity and bond fund portfolios are managed.</p> <p>CO.5 To study various factors surrounding the performance of mutual funds are then highlighted, along with a brief overview of various standardized performance systems..</p>
International Finance COM - 658	<p>CO.1 To explain the concept and underscore the importance of the business environment, the goal is to help students understand and apply the presented knowledge within a framework tailored for comprehending relevant case-lets.</p> <p>CO.2 To demonstrate an understanding of the gold standard's emergence and financial integration, students will apply their knowledge and skills to study financial policies and economic reform programs.</p> <p>CO.3 To enable students to grasp the concept of exchange markets and demonstrate the significance of Eurocurrency in foreign currency transactions, including its practical application in related domains.</p> <p>CO.4 The aim is to assist students in making informed decisions regarding the evaluation and selection of instruments traded, emphasizing understanding fixed and floating rates, Eurocurrency market dynamics, and the applicable knowledge and skills of syndication techniques.</p> <p>CO.5 To demonstrate to students how to develop and structure Eurobonds and foreign bonds, the curriculum focuses on formulation, implementation of interest and swaps, and enables them to apply forwards in decision-making processes.</p>

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Human Resource Policy and Practices COM -659	<p>CO.1 To make students equipped for effective HRM policy planning and implementation in the corporate world.</p> <p>CO.2 To study the concept of a career, career anchors, and the elements and processes of career planning.</p> <p>CO.3 To study the benefits of effective career planning for organizations and explore industrial issues associated with career planning.</p> <p>CO.4 To make students delve into the Career Development Cycle and policies related to employee retention.</p> <p>CO.5 To make understanding of topics like rewards and incentives, including types of incentives and their impact, as well as wage differentials.</p> <p>CO.6 To study concepts related to Quality of Work Life and provide an overview of Quality Circles.</p>
Industrial Relations COM - 660	<p>CO.1 To comprehensively analyze the welfare measures provided to Special Categories of Labor, one aims to understand the conditions of labor, including their welfare and social security needs within the country.</p> <p>CO.2 To address occupational safety and health problems, individuals seek to identify and solve issues in this area.</p> <p>CO.3 To gain insight into labor relations, individuals aim to identify and describe the needs of the parties involved, as well as understand how these diverse needs are balanced.</p> <p>CO.4 To demonstrate a descriptive knowledge of the field of industrial relations, individuals aim to provide an overview of the subject, its concepts, and practices.</p>
Sales Management COM - 661	<p>CO.1 To understand the Marketing concept and its environment, individuals seek to analyze the market through segmentation, targeting, and positioning.</p> <p>CO.2 To gain knowledge about consumer behavior and their decision-making process, individuals aim to understand Customer Relationship Management (CRM).</p> <p>CO.3 To delve into product mix decisions and pricing policies, individuals aim to analyze strategies, including the product life cycle.</p> <p>CO.4 To make informed decisions about distribution channel planning and promotional strategies, individuals aim to consider objectives for both products and services.</p> <p>CO.5 To comprehend sales management and various approaches to presentation and demonstration of products and services, individuals aim to understand effective sales techniques.</p>

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Advertising Management
COM - 662

- CO.1** To get acquainted with the concepts of advertising, one aims to study the classification of advertising and the role of media in advertising.
- CO.2** To understand the effects of advertisement, one seeks to explore its impact on economic, social-cultural, and ethical aspects, while also delving into the regulation of advertising in India.
- CO.3** To comprehend various aspects of an advertising agency, individuals aim to gain knowledge about its functions and operations.
- CO.4** To broaden their understanding of advertising campaigns, individuals aim to study them from diverse aspects, supplemented with practical case studies.
- CO.5** To grasp the psychology of advertising, one looks to understand the applied techniques for various media.
- CO.6** To evaluate the effectiveness of advertising, research is conducted to measure its impact and efficiency.

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