

SAMMILANI MAHAVIDYALAYA

COURSE SPECIFIC OUTCOMES (CSO) OF B. COM. HONOURS

SEMESTER I:

GE 1.1 Chg Module I

Microeconomics

CO1_Students will understand various concepts related to the law of demand and supply and measurement of elasticity. Also they will learn how a consumer will allocate his income among goods and services to maximize utility

CO2_They will be familiarized with the concepts and theory of production and cost along with profit maximization objective on the part of producer

CO3_Students will be able to analyse the perfectly competitive market structure and equilibrium output determination under short run as well as long run equilibrium conditions

GE 1.1 Chg Module II

Statistics

CO1_To gain in depth knowledge and understanding of the concept and scope of statistics

CO2_To understand and apply the measures of Central Tendency like Arithmetic Mean, Geometric Mean and Harmonic Mean

CO3_To understand the concept of measures of dispersion, including absolute version and relative version

CO4_To gain a thorough knowledge about Moments, Skewness and Kurtosis

CO5_To know how to apply statistical methods in other relevant areas

CC 1.1 Chg

Business Laws

CO1_To gain understanding of the various legal and regulatory rules covered in the course and the respective rights and obligations created under these

CO2_To apply basic legal knowledge to business transactions

CO3_To gain a clear understanding of the legal environment of business

CO4_To communicate effectively using standard business and legal terminology

CC 1.2 Chg

Principles of Management

CO1_Students will have an overall idea about various concepts of management and the historical development of different schools of management

CO2_Students will have a detailed idea on the concepts of planning, organizing, directing and staffing

CO3_Students will be able to conceptualize the concepts of motivation, control and coordination

CC 1.1 Ch

Financial Accounting I

CO1_Students will have an overall impression about Accounting

CO2_Students will be able to learn about the preparation of Balance Sheet

CO3_Students will be able to understand accounting concepts and conventions

SEMESTER II:**GE 2.1 Chg Module I
e-Commerce**

CO1_Students will gather knowledge about the emergence of digital economy and its governing characteristics
 CO2_Students will understand the ways in which e-commerce is conducted in virtual space
 CO3_Students will become proficient in conducting and facilitating economic transactions in the digital space
 CO4_Students will understand the features of websites and the tools used to build an e-commerce website

**GE 2.1 Chg Module II
Business Communication**

CO1_Students will understand the concepts, elements and barriers to communication
 CO2_Students will learn the types and tools of communication
 CO3_Students will master the skills of drafting letters, notices, agenda, minutes, etc.

**CC 2.1 Chg
Company Law**

CO1_Students will acquire functional knowledge about the laws governing the world of trade, industry and commerce
 CO2_Students will understand the legal framework within which commercial activities must be restricted, the protection such laws provide and the penalties that have to be borne in case of their breach
 CO3_Students will understand the legal principles and the fountainheads from which the specific commercial laws have evolved and become well versed about their general applicability

**CC 2.2 Chg Module I
Marketing Management**

CO1_Students will learn the basic concepts and the principles governing the art and science of marketing management
 CO2_Students will develop the skill sets required for converting and actualizing a sale
 CO3_To acquire practical knowledge about marketing and getting a domain view of the process

**CC 2.2 Chg Module II
Human Resource Management**

CO1_Students will understand the dynamics of human relations, especially in the work place
 CO2_Students will acquire adequate knowledge about the legal and procedural inputs required to manage humans as valuable resource in the business entity.
 CO3_Students will be equipped with practical knowledge to maintain good interpersonal relationships so as to channelise all energies towards fulfilment of common goals

**CC 2.1 Ch
Cost and Management Accounting I**

CO1_Students will gather knowledge on the importance and efficacies of costing as a prime mover in the world of trade, commerce and industry

CO2_Students will understand how various cost inputs are factored in, calculated and realised in the production process, down to the final pricing

CO3_Students will acquire workable knowledge about the calculation of costs and thereby maximize the stated outcomes for which the particular enterprise is run

SEMESTER III:

SEC 3.1 Chg Module I

Information Technology & Its Application in Business (Theory)

CO1_Students will develop an overall impression regarding various concepts related to Information Technology, their implementation and usage.

CO2_Students will gain extensive knowledge about networking, threats, e-security and related legal regulations applicable.

SEC 3.1 Chg Module II

Information Technology & Its Application in Business (Practical)

CO1_Students will get working knowledge on Information Technology – the different facets of IT that are ushering in a tectonic shift in the world and the ways they are impacting businesses.

CO2_Students will be well versed with the different technological advancements that are now finding place in the commercial environment and will acquire the ability to use them for enhancing the overall effectiveness of the enterprise.

GE 3.3 Chg Module I

Business Mathematics

CO1_Students will be able to state possible number of arrangements and selection of things under different conditions

CO2_Students will be able to solve numerical problem related to set theory using Venn Diagram.

CO3_Students will be able to generalize the binomial theorem for any integral power in the expansion.

CO4_Students will be able to convert exponent to logarithm and vice versa.

CO5_Students will be able to calculate amount, interest and time period related problem on annuities and compound interest.

GE 3.3 Chg Module II

Statistics

CO1_Students will be able to find correlation between two variables.

CO2_Students will be able to solve different problem related to regression.

CO3_Students will be able to evaluate cost of living index.

CO4_Students will be able to plan an investigation and display time series distribution.

CO5_Students will be able to apply key concept of probability and conditional probability.

CC 3.1 Ch

Financial Accounting II

CO1_Students will be well versed with the different laws governing partnerships in relation to their accounting needs

CO2_Students will be able to prepare branch accounts and to understand the expansion lead to the concept of development of branch

CO3_Students will be conversant with both hire purchase and instalment payment systems.

CO4_Students will be able to understand the departmental Trading and Profit & Loss Account and Balance Sheet in present competitive business environment.

CO5_Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 "Accounting for Investments" issued by ICAI.

CO6_Students will gather knowledge about how partnership can be converted into limited company and pre and post effect of profit.

CC 3.2 Ch Indian Financial System

CO1_Students will gather knowledge on financial system and financial markets in India.

CO2_Knowledge on commercial bank and other financial institutions in India

CO3_Idea about fundamentals of financial services and players in financial sectors

CO4_Role of SEBI as the stock market regulator

SEMESTER IV:

GE 4.1 Chg Module I Microeconomics - II

CO1_Students will be able to understand and analyse the monopoly market structure along with the derivation of market equilibrium

CO2_In this unit students will be able to understand the features of two more market structures viz. monopolistic competition and oligopoly which are imperfect in nature. Here students will also analyse the oligopoly market with the help of Sweezy's Kinky Demand Curve Model

CO3_Students will be able to analyse how factors are determined using various theories related to rent, wage, interest and profit

GE 4.1 Chg Module II Indian Economy

CO1_Students will be able to understand various concepts and measures related to development and underdevelopment. They will also learn about various aspects of National Income.

CO2_Here students will be able to analyse the sectoral distribution of National Income and Occupational Structure along with its change during post-reform period and issues related to service-led growth.

CO3_Students will be able to analyse sector-wise trend, problems and reforms related to major sectors agriculture, industry, service and external sectors.

CO4_Students will be able to understand problem of poverty and the measures related to alleviation of poverty. They will also learn about the problems of unemployment and remedial measures

CC 4.1 Chg Module I Entrepreneurship Development

CO1_Students will learn about the role of different financial institutions in the economy.

CO2_Students will be able to comprehend the role of family business in India.

CO3_Students will be able to write business proposals/plans.

CO4_Students will be able to identify resources for start-ups.

CO5_Students will be able to understand different financial aspects in the current scenario.

CO6_Students will be able to comprehend and appreciate the spirit of entrepreneurship

CC 4.1 Chg Module II

Business Ethics

CO1_Students will understand the importance of ethical conduct in business

CO2_Students will acquire skills which will help them to recognize and resolve ethical issues in business

CO3_The ethical dimension of decision making will reflect on them in workplace.

CO4_Students will be able to identify key organizational tools, policies, systems, and laws that apply to managing ethical conduct specifically in the business environment.

CO5_Students will be able to prioritize personal and organizational values to make ethical decisions.

CC 4.1 Ch

Taxation I

CO1_Students will be imparted with basic knowledge about relevant taxation terminologies

CO2_Students will master application of analytical skills in computation of various heads of income and ascertainment of taxable income with reference to pertinent taxation provisions.

CO3_Students will be imparted practical knowledge related to application of various aspects of direct taxation.

CC 4.2 Ch

Cost and Management Accounting II

CO1_Conversant with the joint production process, the allocation of joint product costs according to the benefits-received approaches and the relevant market value approaches, the methods of accounting for by-products and the ascertainment of cost after separation.

CO2_The students will be able to distinguish between traditional overhead rates and activity-based overhead rates and also, they will be able to recognize the suitable allocation treatment.

CO3_Evaluation of adverse and favourable variations

CO4_Management decision making like preparation of different types of budget, application limiting factor, make or buy through marginal costing technique.

SEMESTER V:

CC 5.1 Ch

Auditing and Assurance

CO1_Students will come to know why an independent examination of books of financial accounts is essential.

CO2_Students will come to know about the various procedures and techniques that are to be followed to conduct an audit

CO3_Students will understand about the risks which may still remain even after detailed checking and how to consider the same while auditing.

CO4_Students will come to know how the findings have to be reported in the form of Audit Report and how to provide Audit Certificates.

CO5_Students will know about the different kinds of Audit that can be done and its importance

CC 5.2 Ch Taxation II

CO1_Students will master application of analytical skills in ascertainment of taxable income and computation of tax liability.

CO2_Students will be imparted with basic and practical knowledge about the provisions for filing and assessment of return. Basic knowledge about total tax, interest and fee payable under IT Act would also be imparted.

CO3_Students will be imparted with basic knowledge about relevant terminologies under current indirect tax regime.

CO4_Students will be imparted with basic knowledge and application of relevant terminologies under GST law.

CO5_Students will master application of analytical skills in computation of Input and Output Tax and application of Input tax credit mechanism. The basic knowledge about Composition Scheme would also be imparted.

CO6_Students will be imparted basic and practical knowledge about the pertinent taxation provisions with regards to Customs.

DSE 5.1A1 Macroeconomics

CO1_Students will understand the basic concepts of macroeconomics with particular emphasis on the various concepts of national income accounting along with their measurement method.

CO2_Students will learn to determine the equilibrium output and income by using the concepts of consumption, investment and saving and analyse the same in money market and commodity market under monetary as well as fiscal policies.

CO3_Students will study the various functions of money along with various theories associated with demand for money and supply of money and concepts and impact of inflation on the economy and unemployment

DSE 5.1A2 Advanced Business Mathematics

CO1_Students will be able to understand about the domain and Range. They will be able to understand the dependence of one quantity over the other, that is, the relationship between 'x' and f(x). They will learn to analyse graphs. For understanding Calculus, the students need to understand this topic. Students will learn to find the limits and continuity of various functions like exponential, logarithmic, sine, cosine, etc.

CO2_The students will learn about differentiating by the first principle and by the formulas. They will learn why and where differentiation is used in real life. Integration helps the students to find out the area under a curve volume. Students will learn to integrate the different functions with the help of the formulae. They can understand that integration is the inverse of differentiation.

CO3_Students will be able to apply the practical application of Derivatives. They understand the concept of maxima and minima. They can find out the profit and loss in business.

CO4_Students learn about the various properties of Determinants. They understand the method of finding out the Determinant with expanding and without expanding too.

CO5_Students learn about the types of matrices, arithmetic operations like addition, subtraction, multiplication, scalar multiplication.

DSE 5.2A Corporate Accounting

CO1_Students will be well-versed with issue and forfeiture of shares and debentures as well as provisions of buy back and redemption of shares.

CO2_Students will be well-versed with preparation of company final accounts, statement of profit and loss and balance sheet.

CO3_Students will be well-versed with provisions of redemption of debentures.

CO4_Students will be well-versed with different methods of valuation of shares and goodwill.

CO5_Students will be well-versed with provisions of amalgamation in the nature of merger and purchase and learn about internal reconstruction.

SEMESTER – VI

SEC 6.1 Chg

Computerized Accounting System and e-filing of Tax Returns

CO1_Students will gain in depth knowledge of the accounting software applications, word processing, and spreadsheet.

CO2_Students will be able to establish company records, maintain daily transactions using the general ledger, accounts payable, accounts receivable, inventory, account reconciliation and payroll and create financial statements.

CO3_Students will be equipped with knowledge about the Indian Taxation System and enhance their skills in the field of Taxation and online filing of tax return.

CC 6.1 Ch

Project Work

CO1_To instill among the students the basic knowledge and spirit of entrepreneurship.

CO2_Students will be encouraged to undertake independent research projects which can add value to society

CO3_To give a thorough understanding of different financial aspects in the current scenario

CO4_To develop oral communication skills of the students.

CO5_To encourage students to understand the practical aspects of trade industry and commerce.

DSE 6.1A

Financial Reporting and Financial Statement Analysis

CO1_The students will be able to identify and understand different tools like Ratio analysis, comparative and common size income statement and balance sheet and cash flow statement

CO2_The students will understand the accounting concepts and conventions.

CO3_The students will be able to know about the issues of ethics sustaining true financial reporting of company assets, liabilities and profits.

DSE 6.2A

Financial Management

CO1_Developing basic knowledge of the students about the elementary concepts of finance, role and techniques of financial management with an insight into various decisions of the management.

CO2_Understanding the role and responsibilities of the financial manager and corporate financial activities

CO3_Developing concepts relating to management of finance, processing of financial information for the management decision-making in key areas like working capital management, capital budgeting decisions, dividend policy, etc.

COURSE SPECIFIC OUTCOMES (CSO) OF B. COM. GENERAL

SEMESTER I:

GE 1.1 Chg Module I Microeconomics

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CO3_Students will be able to analyse the perfectly competitive market structure and equilibrium output determination under short run as well as long run equilibrium conditions

GE 1.1 Chg Module II Statistics

CO1_To gain in depth knowledge and understanding of the concept and scope of statistics

CO2_To understand and apply the measures of Central Tendency like Arithmetic Mean, Geometric Mean and Harmonic Mean

CO3_To understand the concept of measures of dispersion, including absolute version and relative version

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CC 1.1 Chg Business Laws

CO1_To gain understanding of the various legal and regulatory rules covered in the course and the respective rights and obligations created under these

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CC 1.1 Cg Financial Accounting I

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CO2_Students will be able to learn about the preparation of Balance Sheet

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SEMESTER II:**GE 2.1 Chg Module I
e-Commerce**

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Human Resource Management**

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CC 2.1 Cg

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GE 3.3 Chg Module I

Business Mathematics

CO1_Students will be able to state possible number of arrangements and selection of things under different conditions

CO2_Students will be able to solve numerical problem related to set theory using Venn Diagram.

CO3_Students will be able to generalize the binomial theorem for any integral power in the expansion.

CO4_Students will be able to convert exponent to logarithm and vice versa.

CO5_Students will be able to calculate amount, interest and time period related problem on annuities and compound interest.

GE 3.3 Chg Module II

Statistics

CO1_Students will be able to find correlation between two variables.

CO2_Students will be able to solve different problem related to regression.

CO3_Students will be able to evaluate cost of living index.

CO4_Students will be able to plan an investigation and display time series distribution.

CO5_Students will be able to apply key concept of probability and conditional probability.

CO4_Students will be able to understand the departmental Trading Profit & Loss Account and Balance

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CO2_Students will be able to prepare branch accounts and to understand the expansion lead to the concept of development of branch

CO3_Students will be conversant with both hire purchase and instalment payment systems.

CO4_Students will be able to understand the departmental Trading Profit & Loss Account and Balance Sheet in present competitive business environment.

CO5_Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 "Accounting for Investments" issued by ICAI.

CO6_Students will gather knowledge about how partnership can be converted into limited company and pre and post effect of profit.

SEMESTER IV:

GE 4.1 Chg Module I Microeconomics - II

CO1_Students will be able to understand and analyse the monopoly market structure along with the derivation of market equilibrium

CO2_In this unit students will be able to understand the features of two more market structures viz. monopolistic competition and oligopoly which are imperfect in nature. Here students will also analyse the oligopoly market with the help of Sweezy's Kinky Demand Curve Model

CO3_Students will be able to analyse how factors are determined using various theories related to rent, wage, interest and profit

GE 4.1 Chg Module II Indian Economy

CO1_Students will be able to understand various concepts and measures related to development and underdevelopment. They will also learn about various aspects of National Income.

CO2_Here students will be able to analyse the sectoral distribution of National Income and Occupational Structure along with its change during post-reform period and issues related to service-led growth.

CO3_Students will be able to analyse sector-wise trend, problems and reforms related to major sectors agriculture, industry, service and external sectors.

CO4_Students will be able to understand problem of poverty and the measures related to alleviation of poverty. They will also learn about the problems of unemployment and remedial measures

CC 4.1 Chg Module I Entrepreneurship Development

CO1_Students will learn about the role of different financial institutions in the economy.

CO2_Students will be able to comprehend the role of family business in India.

CO3_Students will be able to write business proposals/ plans.

CO4_Students will be able to identify resources for start-ups.

CO5_Students will be able to understand different financial aspects in the current scenario.

CO6_Students will be able to comprehend and appreciate the spirit of entrepreneurship

CC 4.1 Chg Module II Business Ethics

CO1_Students will understand the importance of ethical conduct in business

CO2_Students will acquire skills which will help them to recognize and resolve ethical issues in business

CO3_The ethical dimension of decision making will reflect on them in workplace.

CO4_Students will be able to identify key organizational tools, policies, systems, and laws that apply to managing ethical conduct specifically in the business environment.

CO5_Students will be able to prioritize personal and organizational values to make ethical decisions.

CC 4.1 Cg Taxation I

CO1_Students will be imparted with basic knowledge about relevant taxation terminology

CO2_Students will master application of analytical skills in computation of various heads of income and ascertainment of taxable income with reference to pertinent taxation provisions.

CO3_Students will be imparted practical knowledge related to application of various aspects of direct taxation.

CC 4.2 Cg Cost and Management Accounting II

CO1_Conversant with the joint production process, the allocation of joint product costs according to the benefits-received approaches and the relevant market value approaches, the methods of accounting for by-products and the ascertainment of cost after separation.

CO2_The students will be able to distinguish between traditional overhead rates and activity-based overhead rates and also, they will be able to recognize the suitable allocation treatment.

CO3_Evaluation of adverse and favourable variations

CO4_Management decision making like preparation of different types of budget, application limiting factor, make or buy through marginal costing technique.

SEMESTER V:

CC 5.1 Cg Auditing and Assurance

CO1_Students will come to know why an independent examination of books of financial accounts is essential.

CO2_Students will come to know about the various procedures & techniques that are to be followed to conduct an audit

CO3_Students will understand about the risks which may still remain even after detailed checking and how to consider the same while auditing.

CO4_Students will come to know how the findings have to be reported in the form of Audit Report and how to provide Audit Certificates.

CO5_Students will know about the different kinds of Audit that can be done and its importance

CC 5.1A

Taxation II

CO1_Students will master application of analytical skills in ascertainment of taxable income and computation of tax liability.

CO2_Students will be imparted with basic and practical knowledge about the provisions for filing and assessment of return. Basic knowledge about total tax, interest and fee payable under IT Act would also be imparted.

CO3_Students will be imparted with basic knowledge about relevant terminologies under current indirect tax regime.

CO4_Students will be imparted with basic knowledge and application of relevant terminologies under GST law.

CO5_Students will master application of analytical skills in computation of Input and Output Tax and application of Input tax credit mechanism. The basic knowledge about Composition Scheme would also be imparted.

CO6_Students will be imparted basic and practical knowledge about the pertinent taxation provisions with regards to Customs.

DSE 5.2A

Corporate Accounting

CO1_Students will be well-versed with issue and forfeiture of shares and debentures as well as provisions of buy back and redemption of shares.

CO2_Students will be well-versed with preparation of company final accounts, statement of profit and loss and balance sheet.

CO3_Students will be well-versed with provisions of redemption of debentures.

CO4_Students will be well-versed with different methods of valuation of shares and goodwill.

CO5_Students will be well-versed with provisions of amalgamation in the nature of merger and purchase and learn about internal reconstruction.

SEMESTER – VI

SEC 6.1 Chg

Computerized Accounting System and e-filing of Tax Returns

CO1_Students will gain in depth knowledge of the accounting software applications, word processing, and spreadsheet.

CO2_Students will be able to establish company records, maintain daily transactions using the general ledger, accounts payable, accounts receivable, inventory, account reconciliation and payroll and create financial statements.

CO3_Students will be equipped with knowledge about the Indian Taxation System and enhance their skills in the field of Taxation and online filing of tax return.

DSE 6.1A

Financial Reporting and Financial Statement Analysis

CO1_The students will be able to identify and understand different tools like Ratio analysis, comparative and common size income statement and balance sheet and cash flow statement

CO2_The students will understand the accounting concepts and conventions.

CO3_The students will be able to know about the issues of ethics sustaining true financial reporting of company assets, liabilities and profits.

DSE 6.2A
Financial Management

CO1_Developing basic knowledge of the students about the elementary concepts of finance, role and techniques of financial management with an insight into various decisions of the management.

CO2_Understanding the role and responsibilities of the financial manager and corporate financial activities

CO3_Developing concepts relating to management of finance, processing of financial information for the management decision-making in key areas like working capital management, capital budgeting decisions, dividend policy, etc.