

M.A ENGLISH LANGUAGE AND LITERATURE

(2022 SYLLABUS)

COURSE OUTCOME

SEMESTER-I

EL 511: BRITISH LITERATURE I

- CO1** Comprehended the various socio-political and literary movements from the Anglo-Saxon to the age of Transition.
- CO2** Identified the writers and their works of the period from Anglo-Saxon to the age of Transition.
- CO3** Analysed the characteristic literary styles of the essayists, dramatists, and writers from Anglo-Saxon to the age of Transition.

EL 512: BRITISH LITERATURE II

- CO1** Comprehended the various socio-political and literary movements from the Romantic Age period to 20th century.
- CO2** Identified the writers and their works of the period from Romantic Age period to 20th century.
- CO3** Analysed the characteristic literary styles of the essayists, dramatists, and writers from Romantic Age period to 20th century.

EL 513: SHAKESPEARE STUDIES

- CO1** Gained competence to critically analyse the selected plays and sonnets of Shakespeare.
- CO2** Gained an understanding of the critical perspectives on Shakespeare.
- CO3** Developed an overview of Shakespeare performances and adaptations and their influence on English language and literature through the ages.

EL 514: LANGUAGE STUDIES

- CO1** Understood the basic concepts, branches and history of linguistics.



- C02** Learned to describe and analyze language units based on their phonological, morphological and syntactical features
- C03** Learned to explain the transformation of sentences based on TG grammar
- C04** Gained competence to use language effectively with a conscious understanding of its features, syntactic structures and uses

SEMESTER II

EL521: WORLD LITERATURES I

- C01** Recognised the various socio-cultural and political experiences and expressions seen in world literatures
- C02** Learned the theoretical grounding to read literatures in English from different regions
- C03** Recognised the ways in which transcultural flows affect the readings of texts across social and historical borders
- C04** Analysed the discursive reach of English in shaping imaginative journeys across continents
- C05** Gained an understanding through reading, discussion and writing about literatures in different genres

EL522: LITERATURES OF INDIA

- C01** learned to distinguish the theoretical positions that present Indian literature as an essentialist category
- C02** Identified the category of 'Literatures of India' in relation to the emerging discourses of nation, marginality, region, and resistance
- C03** learned to interpret the reading of literatures of India in vernacular ways through insightful critical perceptions.
- C04** Understood the role of translation in the making and unmaking of literary traditions

EL523: GENDER STUDIES

- C01** Interrogated and analyzed gendered performance and power in a range of social spheres
- C02** Analyzed patriarchal socio-political-historic structures and cultural representations and discourses
- C03** Explored and deepened their gender-related perspectives on gender laws, activism, policy/advocacy



- C04** Arrived at critically informed readings of literary texts and cultural practices with an understanding of the politics of gender
- C05** Understood the positioning of intersectional gender identities in the process of development.

EL 524: CRITICAL STUDIES I

- C01** Critically analysed literary and cultural texts using the foundational concepts explored in this course
- C02** Gained the critical acumen to negotiate contested knowledge systems
- C03** Learned to steer the theoretical paradigms and unsettle disciplinary boundaries.

SEMESTER III

EL 531: WORLD LITERATURES II

- C01** Recognised the various socio-cultural and political experiences and expressions seen in world literatures
- C02** Learned the theoretical grounding to read literatures in English from different regions
- C03** Recognised the ways in which transcultural flows affect the readings of texts across social and historical borders
- C04** Analysed the discursive reach of English in shaping imaginative journeys across continents
- C05** Gained an understanding through reading, discussion and writing about literatures in different genres by writers who have significantly influenced world literatures

EL 532: CRITICAL STUDIES II

- C01** Understood new directions that inform the terrain of contemporary critical theory.
- C02** Attained the reflexivity to engage with theory and critical practices
- C03** Gained critical acumen to pursue interdisciplinary academic interests.

EL 533.4: AMERICAN LITERATURE

- C01** Develop an awareness of the socio-political and cultural history of America
- C02** Identify key ideas and characteristic perspectives or attitudes as expressed in American literature



- C03** Demonstrate knowledge of the contributions of major literary periods, works and persons in American literature and recognize their continuing significance.
- C04** Reflect the thoughts, beliefs, customs, struggles, and visions of African American writers.
- C05** Compare/contrast literary works through an analysis of genre, theme, character, and other literary devices.

EL 534.2: AFRICAN AND CARIBBEAN LITERATURE

- C01** Appreciate the diversity of literary voices from Africa and the Caribbean and to enable them to read texts in relation to the historical and cultural contexts.
- C02** Understand the debates and concepts emerging from the field of African-Caribbean Studies.
- C03** Develop the ability to think critically about African Caribbean Diaspora.

EL 535.6: CONTENT WRITING

- C01** Be familiar with the peculiarities of web content and its role in digital marketing.
- C02** Display awareness regarding the basic's strategies of digital marketing.
- C03** Be familiar with digital platforms and the formats of online publication.
- C04** Optimize their writing skills for multiple digital media platforms as per the required style and specifications.
- C05** Be aware of the ethical and legal concerns in digital content creation.

SEMESTER IV

EL 541: KERALA CULTURE AND LITERATURE

- C01** Understood the socio-cultural specificities and nuances that shaped Kerala.
- C02** Understood the inherent ironies and contradictions within Kerala and imbibe a sense of everyday critique.
- C03** Learned from lived everyday experiences.
- C04** Developed a sense of creative and critical thinking.
- C05** Understood the socio-cultural plurality that defines Kerala through divergent historical/cultural formations.



EL542: ENGLISH LANGUAGE TEACHING: THEORY AND PRACTICE

- C01** Acquired knowledge of the evolution of ELT as a discipline, especially in India.
- C02** Gained knowledge of the theoretical frameworks that inform ELT practices.
- C03** Learned to assess critically the implications of the various approaches, methods and techniques.
- C04** Developed the ability to critically evaluate syllabi, teaching materials and evaluation procedures.

EL543: CULTURAL STUDIES

- C01** Developed a thorough understanding of the origin and evolution of Cultural Studies, major theorists and their contributions
- C02** Gained sufficient knowledge about methodology and praxis of cultural studies
- C03** Gained competence to analyse and evaluate cultural texts and practices critically

EL544 S: THEORIZING SEXUALITIES

- C01** Appreciate, if not accept the viewing of gender as a continuum
- C02** Display an awareness of different sexualities such as lesbian, gay and bisexual rather than seeing heterosexuality as the only 'natural' or 'decent' lifestyle option
- C03** Critically analyse different gender self-identification preferences such as transgender and inter-genders rather than seeing the polar genders male and female as the only 'natural' ones
- C04** Show sensitivity to the legal and social persecution faced by persons belonging to the lgbt or simply, queer, community in societies across the world and view their rights as human rights
- C05** Exercise an enhanced openness and honesty when encountering/ generating discourse on matters of sexuality and gender roles



Dr. Raji P. Thomas
Principal
Tamil Nadu Sahitya Akademi
Institution

MASTER OF TOURISM & TRAVEL MANAGEMENT COURSE OUTCOME

SEMESTER I

MT511

TOURISM PRINCIPLES AND PRACTICES

- CO1:** Familiarizing student with the fundamental concept, growth and development of tourism.
- CO2:** Imparting knowledge to the students about the organizations in tourism industry.
- CO3:** Understand the importance of tourism legislation and its usage in the current scenario.
- CO4:** To understand the measurement of tourism and impact of tourism.
- CO5:** To study the system, elements and motivational factors of tourism.

MT512

TOURISM PRODUCTS

- CO1:** Educating students about the concept of tourism product.
- CO2:** Familiarizing the important natural tourism products of India.
- CO3:** Imparting knowledge about cultural tourism resources of India.
- CO4:** Identifying emerging tourism products and its availability.
- CO5:** Conceptualize a tour itinerary based on variety of themes.

MT513 BUSINESS COMMUNICATION

- CO1:** To improve the oral and written communication skills of tourism administrators.
- CO2:** To establish rapport with tourists, to gain their goodwill and confidence.
- CO3:** Demonstrate advanced verbal, non-verbal, and written communication skills necessary for professional interactions in the tourism and travel industry, including client relationship management, negotiation, and intercultural communication.



CO4: Develop the ability to create professional documents such as proposals, reports, and marketing content, and deliver impactful presentations tailored to diverse audiences in the tourism and travel sector.

CO5: Exhibit cultural awareness and adaptability in communication to effectively engage with global stakeholders, ensuring inclusivity and professionalism in a multicultural tourism environment.

MT514 PRINCIPLES OF MANAGEMENT

CO1: To provide basic knowledge about the various concepts of management.

CO2: To develop the skills needed to manage an institution related to tourism.

CO3: Apply foundational principles of management, including planning, organizing, leading, and controlling, to address challenges and optimize operations within the tourism and travel industry.

CO4: Develop critical thinking and problem-solving skills to make informed, strategic decisions that enhance organizational performance in a competitive and dynamic tourism environment.

CO5: Demonstrate effective leadership and team management abilities, fostering collaboration and innovation in multicultural and interdisciplinary tourism and travel organizations.

MT515 RESEARCH METHODS FOR TOURISM

CO1: To know the role of research in effective decision-making.

CO2: To familiarise with the fundamental concepts and various techniques of research that can be used in tourism business and management.

CO3: Demonstrate the ability to design and implement research studies by applying appropriate qualitative, quantitative, and mixed-methods techniques to address tourism-related challenges and opportunities.

CO4: Develop skills to collect, analyze, and interpret tourism data using statistical tools and research software to generate actionable insights and evidence-based solutions.

CO5: Exhibit proficiency in critically evaluating tourism research literature and effectively presenting research findings through well-structured reports and presentations tailored to academic and professional audiences.

SEMESTER II

MT52 HOSPITALITY MANAGEMENT

CO1: Understanding the essentials of hospitality industry.

CO2: Educating students on the evolution of hospitality industry.

CO3: Acquiring knowledge of different hospitality departments and its various functions.

CO4: Familiarizing students on the marketing of accommodation establishments.

CO5: To inculcate a culture of hospitality among students.



MT522

MANAGEMENT OF 'TRAVEL AGENCY AND TOUR OPERATORS' BUSINESS

- CO1:** To familiarize with travel agency and its formation and recognition.
- CO2:** To understand the operations in a travel agency such as ticketing, visa etc.
- CO3:** To study the various operations of a tour operator.
- CO4:** To enable the students to prepare tour itineraries.
- CO5:** To familiarize with tour packaging and tour costing.

MT523

FRENCH

- CO1:** To familiarize the students with the French language and culture
- CO2:** To comprehend, converse and write simple day to day activities in French with an emphasis to tourism related situations.
- CO3:** To acquaint the students with the important touristic places and monuments in France
- CO4:** Develop the ability to communicate effectively in French, including speaking, listening, reading, and writing, to interact with French-speaking clients and stakeholders in the tourism and travel industry.
- CO5:** Gain an understanding of French culture, traditions, and etiquette to enhance cross-cultural communication and provide better customer service in international tourism contexts.

MT524

EVENT MANAGEMENT

- CO1:** To equip the students with the essentials of Event Management and MICE
- CO2:** To develop the basic skills for conducting Events
- CO3:** Demonstrate the ability to plan, organize, and execute tourism-related events such as conferences, exhibitions, and festivals by applying key event management principles and best practices.
- CO4:** Develop skills in managing resources, budgets, and stakeholder relationships to ensure the successful delivery of events in the tourism and travel industry.
- CO5:** Exhibit proficiency in assessing risks, implementing safety measures, and incorporating sustainable practices to enhance the overall effectiveness and environmental responsibility of tourism events.

MT525

ACCOUNTING FOR BUSINESS

- CO1:** To get a basic understanding about the accounting principles and practices.
- CO2:** To make the student capable of preparing final accounts of a small business both manually and using Tally.



- CO3:** Demonstrate the ability to prepare, analyze, and interpret financial statements to make informed decisions relevant to tourism and travel businesses.
- CO4:** Apply budgeting techniques and cost management strategies to effectively allocate resources and improve financial performance within tourism enterprises.
- CO5:** Develop an understanding of specialized accounting practices, including revenue management, pricing strategies, and financial controls, specific to the tourism and travel industry.

SEMESTER III

NT531

WORLD TRAVEL GEOGRAPHY

- CO1:** Studying the relationship of geography and tourism.
- CO2:** To familiarize students on destinations of North and South America and its tour itineraries.
- CO3:** To familiarize students on destinations of Europe and its tour itineraries.
- CO4:** To familiarize students on destinations of Asia & Oceania and its tour itineraries.
- CO5:** To familiarize students on destinations of Africa & Antarctica and its tour itineraries.

MT532

TOURISM PLANNING & DESTINATION DEVELOPMENT

- CO1:** To give comprehensive idea about tourism planning and destination development.
- CO2:** To familiarize with various policies of tourism development.
- CO3:** To study about the destinations and its management system.
- CO4:** To know about the concept of destination image development.
- CO5:** To understand the marketing of destination.

MT533

TOURISM MARKETING

- CO1:** To understand the marketing practices and methods in tourism industry.
- CO2:** To acquaint the students with contemporary marketing practices.
- CO3:** Demonstrate the ability to design and implement effective marketing strategies tailored to the unique needs of the tourism and travel industry, including destination promotion and customer engagement.
- CO4:** Analyze tourism consumer behavior, preferences, and trends to develop targeted marketing campaigns that enhance customer satisfaction and loyalty.



- CO5:** Apply digital marketing tools and sustainable marketing practices to promote tourism products and services, addressing global trends and environmental considerations in tourism marketing.

MT534

FINANCIAL MANAGEMENT AND ENTREPRENEURSHIP DEVELOPMENT

- CO1:** To Understand application of fundamental concepts of finance and revenue management in the tourism and hospitality industry
- CO2:** To inspire the students to have a practical insight for becoming an entrepreneur.
- CO3:** Demonstrate the ability to apply financial management principles, including budgeting, investment analysis, and risk management, to make informed financial decisions in tourism and travel enterprises.
- CO4:** entrepreneurial skills and the ability to create, plan, and manage tourism ventures by identifying opportunities, preparing business plans, and securing financial resources.
- CO5:** Exhibit an understanding of sustainable financial and entrepreneurial practices to foster innovation, economic growth, and environmental responsibility in the tourism and travel industry.

MT535

IT FOR TOURISM

- CO1:** To familiarize the students with computers & E-technologies
- CO2:** Demonstrate the ability to use information technology tools, including reservation systems, CRM software, and data management platforms, to enhance operational efficiency in tourism and travel management.
- CO3:** Develop skills in utilizing e-tourism technologies, such as online booking systems, virtual tours, and digital marketing platforms, to improve customer experiences and expand market reach.
- CO4:** Analyze tourism-related data using IT tools and techniques to support strategic decision-making, improve service delivery, and optimize resource utilization.
- CO5:** Understand IT security protocols and ethical considerations to ensure data privacy and the safe use of technology in tourism and travel operations.

SEMESTER IV

MT541

AIRLINE AND AIRPORT MANAGEMENT

- CO1:** To understand the structure and dynamics of airline industry
- CO2:** To enable students to acquire skills in managing airline, airport operations.
- CO3:** To familiarize students on different formalities in airport for arrival and departure.



CO4: To study various airline terminologies like airport, airline codes, IATA, TC areas etc.

CO5: To educate students on the evolution of airline industry and role of different organizations in aviation.

MT542

ECO&RESPONSIBLE TOURISM

CO1: To familiarize with basics of ecology and its relationship with tourism.

CO2: To study the concept and evolution of eco-tourism.

CO3: To understand the concept of responsible tourism.

CO4: To know the concept of responsible tourism.

CO5: To know the types of carrying capacity and Environmental Impact Assessment.

CO6: To familiarize with various eco and responsible tourism projects in the world.

MT543

HUMAN RESOURCE MANAGEMENT

CO1: To provide basic knowledge about the concepts of Human Resource Management.

CO2: To equip the students with essential skills required for managing human resources. Demonstrate the ability to apply human resource management principles, including recruitment, training, and performance appraisal, to effectively manage talent in the tourism and travel industry.

CO3: Develop skills to foster employee engagement, motivation, and leadership within multicultural and dynamic teams in tourism and hospitality organizations.

CO4: Exhibit proficiency in managing workplace conflicts, ensuring compliance with labor laws, and maintaining ethical practices to promote a harmonious work environment in tourism enterprises.

CO5: Cultivate an understanding of managing diversity in the workplace, fostering an inclusive environment, and leading cross-cultural teams in global tourism and travel settings.

MT544

E-TOURISM

CO1: To understand emerging IT business models in tourism and travel industry.

CO2: To give a detailed outlook on software's in tourism business with special significance to Computer Reservation system.

CO3: Demonstrate a comprehensive understanding of e-tourism technologies such as online booking systems, travel websites, mobile applications, and e-payment solutions, and how they impact tourism and travel businesses.

CO4: Develop the ability to design and implement digital marketing strategies, including social media marketing, SEO, and email



campaigns, to enhance customer engagement and attract global travelers in the e-tourism ecosystem.

COS: Analyze and interpret data from e-tourism platforms (such as website traffic, customer feedback, and booking patterns) to drive strategic decision-making and improve service offerings in tourism and travel enterprises.



Dr. S. J. O. THOMAS
Principal,
VIT-VEIT School of Management
Chennai-600 014

M.Com FINANCE

COURSE OUTCOME

SEMESTER – I

CO 211

BUSINESS ETHICS AND CORPORATE GOVERNANCE

- CO1:** Understand the foundational theories of Business Ethics, including sources, importance, and the factors influencing Business Ethics, alongside an introduction to benchmarks on codes of ethics and ethical decision-making in finance, marketing, and HR.
- CO2:** Acquire knowledge on building and maintaining organizational culture, managing cultural diversity, work ethics, and strategies for improving work-life balance through organizational socialization and work culture enhancement.
- CO3:** Comprehend the significance, objectives, and basic ingredients of Corporate Governance, including its global and Indian development phases, principles, theories, and the regulatory framework underpinning corporate governance practices.
- CO4:** Analyse the scope, relevance, and importance of Corporate Social Responsibility (CSR) as mandated by the Companies Act 2013, including the arguments for and against CSR, models of CSR, corporate governance evaluation methods, and the role of corporate philanthropy and citizenship.
- CO5:** Explore the concepts of corporate image and excellence, understanding the measures to achieve corporate excellence, the role of corporate leadership in fostering corporate image and excellence, and the impact of new initiatives on corporate governance and excellence.

CO 212

LEGAL FRAMEWORK FOR BUSINESS

- CO1:** Understand the regulatory framework governing business operations, including company formation, compliance with the Companies Act 2013, and the procedures for inter-corporate loans, investments, and financial audits.
- CO2:** Gain knowledge of various corporate laws beyond the Companies Act, such as the Limited Liability Partnership Act 2008 and the Insolvency and



Bankruptcy Code 2016, including the processes for LLP functioning, dissolution, and corporate insolvency resolution.

- CO3:** Acquire insights into economic laws affecting business, including Foreign Direct Investment (FDI) policies, External Commercial Borrowings (ECB), foreign trade policies, and compliance with the Competition Commission of India.
- CO4:** Learn about the industrial and labour laws, including the Industrial Policy, regulatory mechanisms under IDRA, the significance of MSMEs in economic development, and the central and state schemes for MSME promotion.
- CO5:** Understand the implications of the Foreign Exchange Management Act and the Foreign Contribution (Regulation) Act 2010 for Indian businesses, including features, applications, opportunities, and challenges in foreign exchange and contribution regulation.

CO 213

RESEARCH METHODOLOGY

- CO1:** Gain an in-depth understanding of social science research principles, covering various research types and methods, to develop the qualities of a good researcher and adhere to research ethics.
- CO2:** Master the research process including problem identification, research gap analysis, hypothesis setting, and designing robust research with a focus on variable identification and research design development.
- CO3:** Acquire skills in sampling techniques and data collection methods, emphasizing the importance of choosing the right sample size, understanding sampling errors, and employing appropriate tools for data gathering.
- CO4:** Learn statistical estimation and hypothesis testing, encompassing both parametric and non-parametric tests, understanding the formulation of hypotheses, error types, and the application of statistical tests for data analysis.
- CO5:** Develop proficiency in research report writing and presentation, focusing on report types, content structuring, reporting style, documentation standards, and citation formats to ensure clear, effective communication of research findings.

CO 214

PLANNING AND DEVELOPMENT ADMINISTRATION

- CO1:** Understand the structure and dynamics of the Indian economy, including the relevance of various sectors, methods for computing national income, and the impact of inflation on the economy in comparison with leading global economies.
- CO2:** Gain insights into the planning mechanism in India, covering features, types, and phases of economic planning, as well as the roles of state and district planning boards.
- CO3:** Comprehend fiscal policy, the financial relationship between centre and state, resource allocation, budget preparation processes, and the



distinctions between plan and non-plan expenditures through the evaluation of current budgets.

- CO4:** Analyse recent policy initiatives by the Niti Aayog and understand their structure, objectives, functions, and guiding principles, along with a study of initiatives like Make in India, Startup India, and Digital India for future development.
- CO5:** Explore the role and impact of state and local self-government in planning, with a focus on planning initiatives in Kerala, including the Kerala Perspective Plan, and the role, functions, and programs of local self-government.

CO 215

ADVANCED CORPORATE ACCOUNTING AND

- CO1:** Understand and apply the International Financial Reporting Standards (IFRS), including the scope and overview, for the preparation and presentation of final accounts, ensuring compliance with applicable accounting standards.
- CO2:** Gain expertise in handling insurance claims and managing investment accounts, including aspects like loss of stock, consequential loss, average clause, and the maintenance of columnar investment accounts.
- CO3:** Develop the ability to prepare consolidated financial statements for holding companies, encompassing concepts such as minority interest, pre-acquisition profits, cost of control or goodwill, and treatment of dividends, following Accounting Standard 21 (AS 21).
- CO4:** Acquire knowledge on the types and accounting for amalgamations, including the calculation of purchase consideration and accounting methods for amalgamation, along with handling inter-company investments.
- CO5:** Master the procedures and accounting practices for the liquidation of companies, including the preparation of the Statement of Affairs, Deficiency/Surplus Account, and the Liquidator's Final Statement of Account.

SEMESTER II

CO 221

E-BUSINESS & CYBER LAWS

- CO1:** Understand the fundamental concepts, differences, and technologies underlying e-business and e-commerce, along with the ability to discern between sustainable and disruptive technologies, E-Business models, and the steps involved in E-Business design.
- CO2:** Acquire knowledge on e-marketing versus traditional marketing, web presence goals, browsing behaviour, e-advertising, internet marketing trends, e-branding, e-marketing strategies, concepts of e-retailing, and the model for web-based information systems in e-retailing, enhancing skills in digital marketing and e-commerce strategies.



- CO3:** Develop competencies in e-business technologies including customer relationship management (CRM), selling-chain management, enterprise resource planning (ERP), supply chain management (SCM), e-procurement, knowledge repositories, data-mining, and the use of social media platforms for business enhancement.
- CO4:** an understanding of cyber law, its need, evolution, scope, jurisdiction in cyberspace related to e-commerce and e-governance, and Indian laws relating to intellectual property rights (IPR), preparing students to navigate legal aspects in the digital domain.
- CO5:** Comprehend cyber regulations, the process of cybercrime investigation and surveillance, internet privacy issues, cyber forensics, and relevant legal provisions under the IT Act 2000, IPC, and Evidence Act, equipping students with the knowledge to manage legal issues and cybercrime in the digital era.

CO 222

STRATEGIC MANAGEMENT

- CO1:** Understand the conceptual basis of strategic management, including the process, levels, and decision-making approaches, enhancing students' ability to develop strategic vision, mission, objectives, and goals, particularly in an international context.
- CO2:** Gain comprehensive knowledge of environmental and organizational analysis through tools such as PESTEL, SWOT, ETOP, and Porter's industry analysis, enabling the identification of competitive advantages and strategic opportunities.
- CO3:** Explore strategic alternatives and understand the criteria for their selection, including corporate level strategies, grand strategies, and sub-classifications such as diversification and retrenchment strategies.
- CO4:** Master the formulation of strategies using various analytical tools and frameworks such as GAP analysis, BCG matrix, and TOWS matrix, alongside developing functional strategies for production, marketing, finance, and HR.
- CO5:** Learn the intricacies of strategy implementation, evaluation, and control, including the structural, functional, and behavioural aspects, application of the McKinsey 7S Model, blue ocean strategy, and strategic audit techniques.

CO 223

QUANTITATIVE TECHNIQUES AND FINANCIAL

- CO1:** Understand the foundational principles and applications of probability theories, including event types, probability rules, combinatorial probability, and the Central Limit Theorem, facilitating their application in econometric analysis and research.
- CO2:** Master probability distributions including Binomial, Poisson, Normal, Beta, and Exponential distributions, comprehending their properties, applications, and fitting processes to analyse financial data effectively.
- CO3:** Gain expertise in financial econometrics, covering econometric modeling methodology, types of economic data analysis, model specification tests,



and the principles of Least Square Estimates, ensuring the ability to conduct accurate econometric analyses.

- CO4:** Develop skills in univariate and multivariate analysis through understanding and applying Ordinary Least Squares (OLS) for regression analysis, testing for normality, stationarity, and multicollinearity, and performing diagnostic checks for regression models.
- CO5:** Acquire proficiency in using SPSS for data processing and analysis, including data preparation, frequency tables, and graphs creation, and executing statistical tests such as t-tests, Chi-square tests, factor analysis, and ANOVA for comprehensive data analysis.

CO 224

INTERNATIONAL BUSINESS

- CO1:** Understand the fundamental concepts, nature, and significance of international business, including stages of internationalization and methods for entering foreign markets, through the examination of case studies on subsidiaries and acquisitions.
- CO2:** Analyse the theoretical foundations of international business, including theories of mercantilism, absolute and comparative advantage, opportunity cost, and the eclectic theory of international production, supported by relevant case studies.
- CO3:** The complexities and nature of the legal framework governing international business, including code and common laws, international contracts, and payment terms.
- CO4:** Evaluate the role and impact of multilateral agreements and institutions on international business, understanding economic integration forms, regional blocks, and the promotional and regulatory roles of organizations like IMF, World Bank, WTO, and UNCTAD.
- CO5:** Examine the nature, decision-making processes, and impacts of multinational companies (MNCs) on host countries, including technology transfer, employment, management practices, and the challenges posed by MNCs in developing countries through case studies.

CO 225

INVESTMENT MANAGEMENT

- CO1:** Understand the fundamental concepts and dimensions of investment, including the distinctions between economic, physical, and financial investments, as well as between investment, speculation, and gambling, leading to an informed selection of various investment avenues.
- CO2:** Gain comprehensive knowledge of financial markets and interest rate mechanisms, including online trading, the depository system, and the dynamics between markets and interest rates, to facilitate effective decision-making in financial investments.
- CO3:** Develop an in-depth understanding of personal finance management, encompassing financial literacy, asset, insurance, and investment planning.



along with retirement, estate, and tax planning strategies for various levels of personal finance.

- CO4:** Acquire insights into behavioural finance, including the investment decision cycle, judgment under uncertainty, biases, and behavioural pricing, to better understand investor behaviour and market dynamics.
- CO5:** Master financial modelling techniques using spreadsheets, including database framing, chart creation, finance function utilization, and valuation models, enhancing analytical skills in investment evaluation and management.

SEMESTER III

CO 231U -INCOME TAX PLANNING AND MANAGEMENT

- CO1:** Understand the fundamentals of Income Tax law, including the computation of tax for individuals, companies, and firms, along with relevant accounting standards and tax information, fostering a comprehensive understanding of tax obligations and procedures.
- CO2:** Acquire the ability to differentiate between tax planning, tax evasion, and tax avoidance, and apply strategic tax management practices to optimize tax liabilities under various heads of income while understanding the importance and limitations of tax planning including tax audit, advance payments, and rebates.
- CO3:** Develop expertise in tax planning and management for individuals, focusing on tax incidence, taxable income, financial decisions affecting tax liabilities, and compliance requirements such as e-filing, tax credits, and appeals, enhancing personal tax efficiency.
- CO4:** Gain insights into tax planning for firms, AOPs, and BOIs, understanding the tax impact on business decisions, the significance of tax planning in the change of constitution, conversion processes, and strategic tax considerations for inter-partner transactions.
- CO5:** Master tax planning and management for companies and international taxation, including MAT provisions, corporate tax decisions, international double taxation relief, transfer pricing, and taxation of e-commerce transactions, equipping students with the skills to navigate complex tax scenarios in a global business environment.

CO 232F

SECURITY ANALYSIS AND PORTFOLIO

- CO1:** Understand and apply the principles of security analysis through comprehensive fundamental analysis, including economic, industry, and company-wide factors, leading to the estimation of intrinsic value.
- CO2:** Employ technical analysis tools and theories for predicting market and individual share trends, understanding the premises of technical analysis, and the basics of the Efficient Market Hypothesis.
- CO3:** Master the concepts and techniques for valuing securities, including fixed income securities, debentures, bonds, preference shares, and equity shares using various valuation models.



- CO4:** Acquire knowledge in portfolio management principles, including diversification, risk measurement, and portfolio construction approaches, along with traditional and modern portfolio theories.
- CO5:** Analyse and implement strategies for portfolio revision and evaluation, understanding the need for portfolio revision, strategies for it, and methods for portfolio performance evaluation.

CO 233 F

INTERNATIONAL FINANCIAL

- CO1:** Gain comprehensive insight into the scope, significance, and components of international financial management, including the structure and recent trends in global financial markets, preparing students for effective financial management in multinational corporations.
- CO2:** Understand the intricacies of the foreign exchange market, including exchange rate mechanisms, theories, historical systems, and the concept of currency pegging, facilitating an adeptness in navigating exchange rate implications on international financial operations.
- CO3:** Develop proficiency in foreign exchange risk management through a deep dive into the markets for foreign exchange and derivatives, including futures, options, and swaps, enabling the application of risk management techniques in international finance.
- CO4:** Acquire knowledge of various international financial instruments such as equity (ADR, GDR, IDR), debt (Foreign Bonds, Euro Bonds, Global Bonds, Convertible Bonds, Floating Rate Notes), and quasi-instruments, along with the mechanisms of financial swaps, parallel and back-to-back loans, equipping students with the ability to select and manage appropriate instruments for global operations.
- CO5:** Analyse foreign direct investment (FDI) by understanding its types, theories, current issues, and the role of foreign institutional investors (FII) in India, alongside assessing international investment decisions against risks like currency, political, inflation, and country risks, to formulate strategic investment decisions on a global scale.

CO 234F

STRATEGIC COST AND MANAGEMENT

- CO1:** Understand and apply Marginal Costing Techniques to decision-making scenarios including pricing, make or buy decisions, and resource optimization, reflecting a fundamental grasp of cost-behaviour implications in various business contexts.
- CO2:** Analyse and implement Process Costing methods across diverse operational settings, focusing on inter-process profit management, work-in-progress accounting, and the handling of process losses, thereby enhancing proficiency in manufacturing and service cost management.
- CO3:** Master Standard Costing and Variance Analysis techniques to manage and control material, labour, overhead, and sales variances, facilitating



reconciliation of budgeted and actual costs and revenues, which is crucial for financial planning and control.

- CO4:** Evaluate and apply different Transfer Pricing methods, understanding their impact on divisional performance and international transactions, to make informed decisions that align with organizational strategy and market conditions.
- CO5:** Develop strategic perspectives on cost and management accounting by exploring advanced concepts such as Cost Accounting Standards, Revenue Management, Enterprise Performance Management, and Customer Relationship Management, thereby enabling better decision-making, business intelligence, and performance optimization.

SEMESTER IV

CO 241W

GOODS AND SERVICE TAX & amp; CUSTOMS DUTY- LAW AND PRACTICE

- CO1:** Understand the conceptual foundation and evolution of Indirect Taxes in India, distinguishing between Direct and Indirect Taxes, and grasp the constitutional provisions related to Goods and Service Tax (GST) and Customs Act to facilitate expert knowledge acquisition.
- CO2:** Acquire comprehensive understanding and application skills of the Goods and Service Tax (GST) including its features, types (CGST, IGST, SGST, UTGST), rate structures, and the specific provisions of the Kerala GST, aiming at benefiting the economy, industry, trade, and taxpayers.
- CO3:** Gain in-depth knowledge of the main provisions of GST, covering the various definitions, the mechanism of tax levy, collection, input tax credit, registration processes, tax invoice requirements, and the utilization of information technology in GST management including audits, assessments, and refunds.
- CO4:** Understand the administrative framework of GST, including the roles of the GST Council, the procedures for inspection, search, seizure, and arrest, the mechanisms for demand and recovery of tax, and the functions of the GST Network (GSTN) in providing an information infrastructure.
- CO5:** Develop expertise in handling appeals, revisions, offences, and penalties under GST, along with a detailed understanding of Customs Duty, its role in international trade, assessment procedures, penalties, and the procedures for import and export, including valuation and taxation of goods.

CO 242F

RISK MANAGEMENT AND DERIVATIVES

- CO1:** Understand the diverse nature of risk and uncertainty, categorize different types of risks including pure, speculative, strategic, operational, and financial risks, and evaluate methods for forecasting and managing these risks.
- CO2:** Master the fundamentals of risk management, including its definition, objectives, and the comprehensive steps involved in the risk management process, alongside understanding the benefits and the evolving scope of risk management practices.



- CO3:** Gain a comprehensive knowledge of derivatives, their history, economic benefits, and classifications, including a detailed understanding of the derivatives market in India, and the role and functioning of various derivative instruments like forwards, futures, options, and swaps.
- CO4:** Develop skills in hedging and risk management through the application of derivatives, understanding various hedging strategies with options, futures, and swaps, and explore speculative and arbitrage strategies in the context of financial markets.
- CO5:** Learn the principles and models for the pricing and valuation of derivatives, including the Binomial model, Black & Scholes model, and the Cost of Carry model, and understand the accounting treatment for derivatives as per the guidelines of ICAI.

CO 243F

ACCOUNTING STANDARDS

- CO1:** Understand the organizational structure, process, and setup involved in the development of accounting standards in India, including the role of major accounting bodies and the convergence with International Financial Reporting Standards (IFRS).
- CO2:** Apply the principles of accounting policies and the valuation of inventories as per AS 1 and AS 2, including the various cost formulae and revenue recognition methods outlined in AS 9.
- CO3:** Grasp the concepts related to the accounting of fixed assets, depreciation, and intangible assets as per AS 10, AS 6, and AS 26, focusing on the cost composition, depreciation policies, and amortization of intangible assets.
- CO4:** Analyse and apply accounting treatments for leases and segment reporting under AS 19 and AS 17, including the distinction between finance and operating leases, and the identification and reporting of business and geographical segments.
- CO5:** Evaluate the implications of earnings per share and impairment of assets as governed by AS 20 and AS 28, including calculations of basic and diluted EPS, and the assessment and reversal of impairment losses, along with understanding the accounting for taxes on income as per AS 22, focusing on deferred and current tax, and the treatment of timing differences.

CO 244S

MANAGEMENT OPTIMIZATION TECHNIQUES

- CO1:** Understand and apply optimization techniques for intelligent decision-making and modelling in resource utilization, grasping the steps from problem definition to model formulation.
- CO2:** Master the principles of Linear Programming, including formulation, solution methods like the simplex method, and understanding duality to solve optimization problems effectively.
- CO3:** Analyse and solve transportation and assignment problems using various methods such as Northwest Corner Rule, Lowest Cost Entry Method.



Vogel's Approximation Method, and the Hungarian Method, along with addressing specific challenges like degeneracy and unbalanced problems.

CO4: Apply Game Theory to solve pure and mixed strategy games using methods like the Payoff Matrix, Minimax, Saddle Point, and Arithmetic Method, understanding strategic decision-making in competitive environments.

CO5: Utilize advanced optimization techniques in real-world applications, including replacement theory, queuing theory, inventory management, simulation through the MONTE CARLO Method, and project scheduling and monitoring with network analysis, PERT, and project crashing.



M A ENGLISH LANGUAGE AND LITERATURE

PROGRAMME SPECIFIC OUTCOME

The students will be able

- PO1.** To develop awareness about pertinent socio-cultural issues related to gender discrimination, environmental awareness, human rights and so on through the discussion of texts.
- PO2.** To be able to relate the socio-politico-historical context to the evolution of the forms, styles, and themes of texts.
- PO3.** To demonstrate the academic and language skills necessary to do independent, innovative research.
- PO4.** To show they have understood contemporary pedagogic principles and practices in teaching both language and literature.
- PO5.** To demonstrate an ability to communicate effectively in a variety of language situations.


Dr. BIJI P. THOMAS
PRINCIPAL
NAIPUNNYA SCHOOL OF MANAGEMENT
CHERTHALA-688 524



