

SHASKIYA MAHAPRABHU VALLABHACHARYA  
SNATKOTTAR MAHAVIDYALAYA,  
MAHASAMUND (C.G.) 493445



Accredited With Grade "C" by NAAC

Registered Under Section 2f & 12 (B) of UGC Act, AISHE Code C-21676

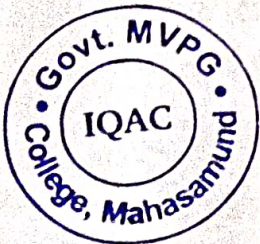
Affiliated to Pt. RavishankarShukla University, Raipur (C.G.)

Website - <http://mvpcollege.org>, Email - [pgcollege.mahasamund@gmail.com](mailto:pgcollege.mahasamund@gmail.com), Phone- (07723) 299100

# *COURSE OUTCOMES*

## *(COS)*

# COMMERCE



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**Course Outcomes: B.Com-I Subject: Commerce (Computer Application)**

**Paper-I: Computer Fundamentals and Office Automation:**

On successful completion of this subject the student will be able to do the following:

To provide an in-depth training in use of office automation packages, internet etc. essential for common man for day to day office management and e-governance.

1. To understand what Computer is?
2. To understand the basics of operating systems.
3. To understand how to use software packages in day to day activities.
4. Learn the essential and use of internet.

**Outcomes:**

1. To learn an in-depth training in use of office automation packages and windows concept.
2. Essential for a modern office for day to day office management.
3. Understand the meaning and basic components of a computer system.
4. Discuss the advantages, limitation and applications of computers.
5. Define and distinguish hardware and software components of computer system
6. Understand the role of CPU and its components.

Understand the concept and need of primary and secondary memory.

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**Paper-II: Computerized Financial Accounting**

Objectives: Upon successful completion of this subject the student will be able to:

1. To provide an in-depth training in use of FoxPro database concept and tally.
2. Essential for a modern office for day to day office management.
3. Students will aware with the accounting concept, tools and techniques influencing business organization.

Outcomes: At the end of the course student should be able to use accounting and business terminology, explain the objective of financial reporting and related key accounting assumptions and principles.

**B.Com- IInd Year Subject: Commerce**

**Group-I Paper-I: Corporate accounting**

Upon successful completion of this course the student will be able to define basic term

1. A comprehensive understanding of the advanced issue in accounting for assets liabilities and owners equity.
2. The ability to account for a range of advanced financial accounting issues.
3. The ability to prepare consolidated account for corporate group.
4. An understanding of the principles of accounting for investments in associate.
5. Strong verbal and written communication skills.

**Paper-II: Cost Accounting**

Upon successful completion of this course the student will be able to define basic term

1. Explain the terminology, basic concepts and principles of Cost Accounting

2. Prepare cost of goods manufactured statement



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3. Analyze transactions and prepare accounting entries for job Costing and Process costing.
4. Analyzing data & prepare cost of production reports for process costing.

**Group-II Paper-I : Principles of Business management**

Upon successful completion of this course the student will be able to define basic term

1. To facilitate students understanding of their own managerial skills.
2. Use effective communication skill to promote respect, trust and relationships.
3. Practice critical and creative thinking to emplane the decision making process.
4. Conduct research to identify new business trends and customer needs.

**Paper-II: Company law**

Upon successful completion of this course the student will be able to define basic term

1. Demonstrate comprehensive knowledge and understanding of social and economic policy considerations arising in this area.
2. Critically analyze complex problems in relation to the regulation of companies, apply the legal principles studies to these problems, evaluate competing arguments or solutions and present well supported conclusions both orally and in writing.
3. Read and study primary and secondary sources of company law with minimal staff guidance critically analyze, interpret, evaluate and synthesise information.



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**Group-III : Applied Economics Paper-I: Business Statistics**

Upon successful completion of this course the student will be able to define basic term enables the students to gain understanding of statistical techniques as are applicable to business .

**Student Learning Outcomes –**

1. Studying statistics learn a general system of concepts for Statistical Analysis.
2. Demonstrate the ability to apply fundamental concepts in exploratory data analysis.
3. Apply and interpret basic summary and modeling techniques for deviate data define the concept of least squares estimation in liner regression.
4. Prepare index number.
5. Knowledge of Forecasting Method industry vs. Company Sales.

**Paper-II Tax Procedure & Practice**

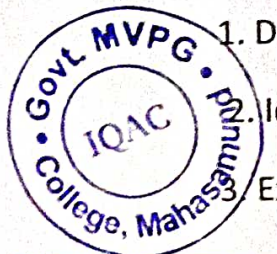
Objectives: It enables the students to attention the theoretical and practical knowledge of direct taxes.

Outcomes: Students can get the good practical knowledge of direct tax and income tax law about business and accounting purpose.

**Paper-III: Fundamentals of Entrepreneurship**

Upon successful completion of this course the student will be able to define basic term

1. Define basic term.
2. Identify the elements of success of entrepreneurial ventures.
3. Explain entrepreneurial project and its essential elements.



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4. Consider the legal and financial conditions as well as the importance of the entrepreneurial infrastructure for starting a business venture.
5. Evaluate the effectiveness of different entrepreneurial strategies
6. Interpret their own business plan.



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**B.Com -IInd Year Subject: Commerce (Computer Application)**

**Paper-I: Internet Application & E-Commerce**

Upon successful completion of this course the student will be able to define basic term

1. Define E-commerce, its types, application.
2. Describe the life cycle of implementation of E-commerce.
3. Differentiate between E-commerce and other forms of commerce
4. List the modes of payments involved in E-commerce
5. Describe how to create web page and defining internet terminology.
6. Insert a graphics, link, table within web page.
7. Create validate & publish a web page.



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Outcomes:

1. Integrate user-centered design guidelines in developing user-friendly websites.
2. Create a static website using HTML and add dynamic functionality to it by using java script.
3. Gain confidence to create dynamic website on real world problems.
4. Demonstrate an understanding of the foundations and importance of E-commerce.
5. Analyze the impact of E-commerce on business models and strategy.
6. Describe the key features of internet, internets and extranets and explain how the relate to each other.
7. Assess electronic payment systems.

## Paper-II: Database Management System (DBMS)

Objectives: Upon successful completion of this course the student will be able to define basic term

1. To understand the different issues involved in the design and implementation of a database system.
2. To study the physical and logical database design, database modeling.
3. To understand and use data manipulation language to quarry, update and manage a database.
4. To develop an understanding of essential DBMS concepts such as database security, integrity and concurrency.



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## Outcomes:

1. Gain a good understanding of the architecture and functioning of database management systems as well as associated tools and techniques, principles of data modeling using entity relationship and develop a good database design and normalization techniques to normalize a database.
2. Understand the use of structured query language and its syntax, transactions, database recovery and techniques for query optimization.
3. Acquire a good understanding of database system concepts and to be in a position to use and design database for different applications.



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**B.Com-IIIrd Year Subject: Commerce**

**Paper-I: Income Tax**

Objective: It enables the students to know the basics of income tax and its implications.

Outcome: Students can get the good basic practical knowledge of Income tax to develop the skill and techniques use in business and accounting.

**Paper-II: Indirect Taxes**

Upon successful completion of their course a student will be able to

1. Analyze indirect taxes such as central excise duty, customs duty, state excise duty etc.
2. Learning the procedure of filing returns.
3. Learning the computation of various indirect taxes.

**Paper-III: Management Accounting**

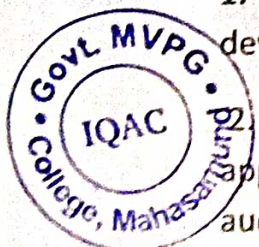
Objective: The course provides the students an understanding of the application of accounting techniques for management. Outcomes: Students can get good basic knowledge with skill concept of accounting and managerial decision about entrepreneurship.

**Paper-IV: Auditing**

Upon successful completion of the requirements for this course student will be able to:

1. Discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society.

2. Explain the regulatory environment in which the external auditor operator and apply rules standards and pronouncement to the conduct of a financial report audit and assurance engagements.



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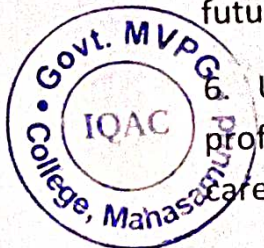
3. Perform and apply professional ethics including code of conduct to specific scenario.
4. Describe the various level of persuasiveness of different types of audit evidence.
5. Understand auditor's legal liabilities and to be able to apply case law is making a judgment whether auditors might be liable to certain parties.
6. The course aims to develop student cognitive skills, especially, analytical, appreciative and communication skill. Marketing Area

**Paper-I: Principles of Marketing**

Upon successful completion of this course a student will be able to:

1. Use an understanding of marketing and the market driven enterprise to differentiate market, enterprise.
2. Market economy as a foundation for future course work and employer selection.
3. Identify some of the basic approaches to formulating a market strategy in order to participate effectively when working with marketing policy coordinators.
4. Identify key stages of the market planning process in order to create marketing plan through development of key sections common to most plan.
5. Use knowledge of element of the marketing mix and the functional disciplines of marketing such as research and marketing communication in order to guide future course selections.

Use understanding of both the product marketing life cycle including professional role and responsibilities within the life cycle to guide marketing career and identify key stake holders in the business work place



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**Group-II International Marketing : Paper-I Central Excise - Procedure & Practice**

Upon successful completion of this course a student will be able to:

**Objectives:** This course is meant to acquaint the students with the basics of central excise duty.

**Outcomes:** Upon successful completion of this course a student will be able to:

1. Learning the computation of central excise duty.
2. Learning the procedure of filing return.

**Paper-II: Custom duty - Procedure and Practice**

**Objective:** Upon successful completion of this course a student will be able to: This course aims at imparting basic knowledge of custom duty

**Outcomes:**

1. Learning the computation of custom duty.
2. Learning the procedure of filing returns.

**B.Com-III Subject: Commerce (Computer Application)**

**Paper-I: Programming in Visual Basic**

**Objective:** Upon successful completion of this course a student will be able to:

1. Students will be able to learn visual programming basics and its components.

The objective of the course is to cover visual programming skills needed for modern software development.



*Handwritten signature and date:*  
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**Outcome:**

1. Demonstrate fundamental skills in utilizing the tools of visual environment in terms of the set available command menus and toolbars.
2. Explain and use of delegates and event for producing event-driven application.
3. Implement SDI and MDI applications while using forms, dialogs and other types of GUI components.
4. Produce and use specialized new GUI components.
5. Explain message passing mechanism between components and threads using messaging.
6. Apply visual programming to software development by designing projects with menus and submenus.

**Paper-I: System Analysis, Design & MIS**

Objective: Upon successful completion of this subject the student will be able to:

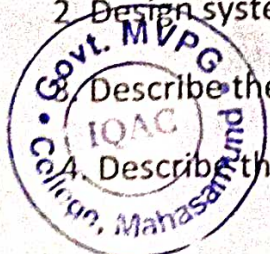
1. Define the term system, system analysis and system design.
2. Describe the principle functions of the system analyst.
3. Describe the phases of system development life cycle.

**Outcomes:**

1. Gather data to analyze and specify the requirements of a system.
2. Design system components and environments.

3. Describe the system design tools.

4. Describe the role of maintenance task in the system development life cycle.



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**M.COM - SEMESTER I**

**MANAGERIAL ECONOMICS**

CO 1-Nature and Scope of Managerial, Economics: Objective of a firm; Economics theory and managerial theory; Managerial economist's role and responsibilities.

CO 2-Fundamental economic concepts-incremental principle, opportunity cost principle, discounting principle. Equi-marginal principle.

CO 3-Demand Analysis: Individual and Market demand functions Law of demand; determinants of demand; Elasticity of demand-its meaning and importance, Price elasticity; income elasticity and cross elasticity; Using elasticity in managerial decisions.

CO 4-Theory of consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting tech. technique.

CO 5-Production Theory: Production function-production with one and two variable inputs, Stages of production; Economics of scale; Estimation of production function.

**ADVANCED ACCOUNTING**

CO 1-Accounting for issue, Forfeited and redemption of shares and debentures

CO 2-Final accounts and financial statements of companies

CO 3-Accounting issues relative to amalgamation and reconstruction of companies.

CO 4-Accounting for holding and subsidiary companies

CO 5-Accounts relating to Liquidation of companies



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**INCOME TAX LAW AND ACCOUNTS**

CO 1-Law relating to Income tax: Brief study of the main provisions of the Indian Income Tax Act. Income exempted from tax, Residence and Tax liability.

CO 2-Calculation of taxable income under the head: Salary and House property.

CO 3-Depreciation and Development allowance, Calculation of taxable Income under the head: Business and Profession, capital gains, income from other sources.

CO 4-Set off and carry forward of losses, Deduction from gross total Income Calculation of taxable Income and tax of an individual, and Hindu undivided Families.

CO 5-Appeals & Revisions Reference of High Court and Supreme court, offences & penalties, Income tax authorities.

**STATISTIC ALANALYSIS**

CO 1-Statistics - Definitions, Characteristics, Scope and Nature, Functions, limitations, Distrust and misuse importance & Statistical Investigations., Classification & Tabulation,

CO 2-Data Sources: Primary and Secondary, Primary data collection techniques, Schedule, Questionnaire and interview & Sources of Secondary data.

CO 3-Dispersion, Co-efficient of variance and skewness, correlation Karl- Parsons and spearman's ranking method and Regression analysis, Two variables case.

CO 4-Probability Theory: Probability classical, relative and subjective probability, Addition and multiplication probability models - Conditional probability and Baye's Theorem.

CO 5-Probability Distributions-Binomial, Poisson and Distributions, Their characteristics and applications



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**CORPORATE LEGAL FRAMEWORK**

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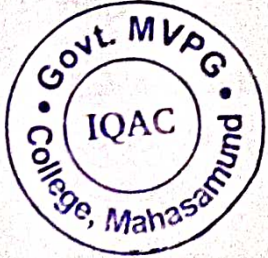
CO 1-The Companies Act, 1956 (Relevant Provisions): Definition, types of companies Memorandum of association; Articles of association; Prospectus; Share capital and membership.

CO 2-Meeting under solutions-Company management; Managerial remuneration; Winding up and dissolution of companies

CO 3-The Negotiable Instruments Act, 1881-Definition, types of negotiable instruments; Negotiation; Holder and holder in due course; payment in due course

CO 4-Endorsement and crossing of cheque; Presentation of negotiable instruments.

CO 5-Legal Environment for Security Markets: SEBI Act. 1992- Organization and Objectives of SEBI



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**M.COM - SEMESTER II**

**BUSINESSECONOMICS**

CO 1-Cost Theory and Estimation, economic value analysis, short and long run cost Functions their nature, shape and Interrelationship; Law of variable proportions; - Law of returns to scale.

CO 2-Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm equilibrium in short-run and long run under perfect competition, monopolistic competition, oligopoly and monopoly,

CO 3-Pricing Practices: Methods of price determination in practice, pricing of multiple products; price discrimination, international price discrimination and dumping; Transfer pricing.

CO 4-Business Cycles: Nature and phases of business cycle, Theories of business cycles psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories

CO 5-Inflation: Definition, Characteristics and types; Inflation in terms of demand and cost – push factors; Effects of inflation.

**SPECIALISED ACCOUNTING**

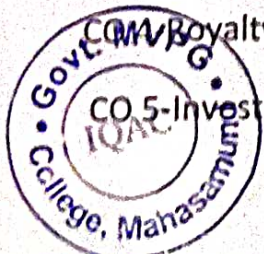
CO 1-Accounts of General Insurance Companies

CO 2-Accounts of Banking Companies

CO 3-Accounts of Public Utility concerns: Double Accounts System.

CO 4-Royalty accounts.

CO 5-Investment accounts.



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**TAX PLANNING AND MANAGEMENT**

CO 1-Calculation of taxable Income and tax of Firm and Companies

CO 2-Return of Income, Provisional Regular, Expert and emergency assessment, re opening of assessment

CO 3-Concept of tax Planning; Tax avoidance and tax evasions; Tax planning with reference of location, nature and form of organization of new

CO 4-Tax planning to capital structure, decision dividend policy; Inter corporate dividends and bonus shares

CO 5-Preparation of income tax returns, Computation of Income tax, Tax deduction at source; Advance payment of tax.

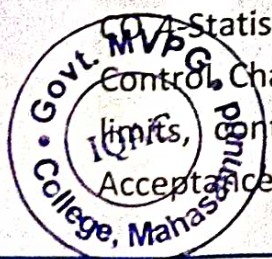
**ADVANCE STATISTICS**

CO 1-Statistical Decision Theory: Decision environment, Expected profit under uncertainty and assigning probabilities and utility theory

CO 2-Statistical Estimations and Testory: Point and intervals dilation of population Mean, proportion and variance Statistical Testing-Hypothesis and Errors, Sample Size-Large and Small Sampling test Z tests, T Tests & F Tests.

CO 3-Association of Attributes: Two Attributes, consistency of data, measurement of Association of Attributes - Percentage method, Co-efficient of Association, Comparison of Actual and (you lemethod) Expected frequency's &Issusery Association.

CO 4-Statistical Quality Control: Causes of Variations in quality characteristics, Quality Control, Charts purpose and logic, Process under control and out of control, warning limits, control charts for attributes - fraction defectives and number of defects, Acceptance sampling



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CO 5- Interpolation and Extrapolation – PrabolicBionomial, Newton and long rages method

### BUSINESS LAWS

CO 1-SEBI Act-1992: Organization and objectives of SEBI, Functions and Role of SEBI Rights and Power of SEBI.

CO 2-MRTP Act 1969: Monopolistic Trade Practice Meaning, essentials, Restrictive Trade Practices. Meaning, Unfair trade practice, MRTP commission of fences and Penalties.

CO 3-Consumer Protection Act 1986: Needs of Act, Rights of consumers, Objectives of Act., Grievance redressal Machinery, District Forum, State Commission, National Commission.

CO 4-FEMA Act 1999: Objectives; Regulation and Management of FEMA, Penalties Appeal.

CO 5-W.T.O.: Brief History of WTO, Objectives and Functions, Organization, W.T.O. and India, Regional groupings, antidumping duties and other NTBs, Doha declaration Dispute settlement system, TRIP, TRIMS and GATS.



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**M.COM - SEMESTER III**

**MANAGEMENT CONCEPT**

CO 1-Schools of Management Thought - Scientific, process, human behavior and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.

CO 2-Managerial Functions: Planning - concept, significance, types; Organizing - concept, principles of authority, theories, types of organizations, authority, responsibility, power, delegation, decentralization;

CO 3-Staffing; Directing; Coordinating; Control - nature, process, and techniques

CO 4-Motivation - Process of motivation; Theories of motivation - need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.

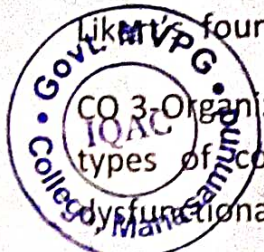
CO 5-Group Dynamics and Team Development: Group dynamics - Definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle centred approach to team development.

**ORGANIZATIONAL BEHAVIOUR**

CO 1-Organizational Behaviour : concept and significance; Relationship between management and organizational behavior ; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.

CO 2-Leadership: Concept; Leadership styles; Theories - trait theory, behavioural theory, Fielder's contingency theory; Hersey and Blanchard's situational theory; Managerial grid; Likert's four systems of leadership.

CO 3-Organizational Conflict: Dynamics and management; Sources, patterns, levels, and types of conflict; Traditional and modern approaches to conflict; Functional and dysfunctional organizational conflicts; Resolution of conflict.



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CO4 -Interpersonal and Organizational Communication: Concept of two-way communication; Communication process; Barriers to effective communication; Types of organizational communication; Improving communication; Transactional analysis in communication.

CO5-Organizational Development: Concept; Need for change, resistance to change; Theories of planned change; Organizational diagnosis; Organizational Development intervention.

## ADVANCED COST ACCOUNTING

CO 1-Introduction – Cost Analysis, concepts and classification, Materials control– Techniques of Materials control.

CO 2-Labour cost – Computation and control, Overheads – Accounting and Control.

CO 3-Job, Batch, Contract Costing and operating costing

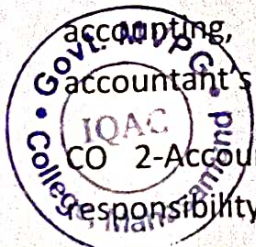
CO 4- Process Costing, Joint products & by – products costing. Uniform costing and Estimate costing

CO 5-Budgetary control – Importance of budgets in accounting, Nature of budgetary control, Organization for budgetary control preparation zero base budgeting, performance budgeting. Cash Budget, Production and sales Budget.

## MANAGEMENT ACCOUNTING

CO 1-Introduction of Accounting: Management accounting as a area accounting; Objectives, nature and scope of management accounting, techniques of management accounting, difference between financial accounting, cost accounting and management accounting, Management accounting and managerial decisions; Management accountant's position, role and responsibilities.

CO 2-Accounting Plan and Responsibility Centres: Meaning and Significance of responsibility accounting; Responsibility centres-cost centre, profit centre and investment centre.



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investment centre, Problems in transfer pricing, Objectives and determinates of responsibility centres.

**CO 3-Budgeting:** Definition of Budget; Essentials of budgeting; Types of budgets functional, master etc, Fixed and flexible budget

**CO 4-Standard Costing and Variance Analysis:** Standard costing as a control technique; Setting of standards and their revision; Variance analysis – meaning and Importance; Kinds of variances and their uses material, labour and overhead variances; Disposal: of variances; Relevance of variance analysis to budgeting and standard costing.

**CO 5-Marginal Costing:** Concept of marginal cost; Marginal costing and absorption, costing, Marginal costing versus direct, costing;

### **ACCOUNTING FOR MANAGERIAL DECISIONS**

**CO 1-Break-even-analysis;** Assumptions and practical applications of break- even-analysis; cost volume profit analysis, Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.

**CO 2-Analyzing financial Statements:** Method, objects and ratio analysis.

**CO 3-Cash flow analysis and Fund flow analysis.**

**CO 4-Contemporary Issues in Management Accounting:** Value chain analysis; Activity bases costing, Quality costing, Target and lifecycle costing

**CO 5-Reporting to Management:** Objectives of reporting, reporting needs at different managerial levels; Types of, reports," modes of reporting; reporting at different levels of management



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## M.COM - SEMESTER IV

### PRINCIPLE OF MARKETING

CO 1-Introduction – Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview

CO 2-Market Analysis and Selection – Marketing environment – macro and micro components and their impact of marketing decisions; Market segmentation and positioning; Buyer behavior; Consumer versus organizational buyers; Consumer decision – making process.

CO 3-Product Decisions – Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product lifecycle – strategic implications; New product development and consumer adoption process.

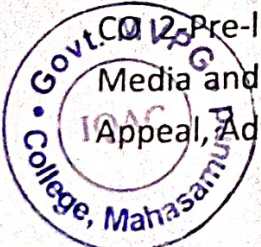
CO 4-Pricing Decisions – Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

CO 5-Distribution Channels and Physical Distribution Decisions – Nature, functions, and types of distribution channels; Distribution channel intermediaries, Channel management decisions; Retailing and wholesaling, Physical Distribution Management

### ADVERTISING & SALES MANAGEMENT

CO 1-Introduction: Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process Legal, ethical and social aspect of advertising

CO 2-Pre-launch Advertising Decision: Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy



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CO 3-Promotional Management: Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.

CO 4-Personal Selling: Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling

CO 5-Sales Management: Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment: - Selection, Training, Compensation and Evaluation.

### MARKETING RESEARCH

CO 1-Marketing Research: An Introduction; Marketing Decisions; Marketing Research and Information System.

CO 2-Marketing Research Methodology, Research Design

CO 3-Organization of Marketing Research Specialized areas of application of marketing research

CO 4-Specialized Techniques of Marketing Research, Motivation Research

CO 5-Advertising Research: Planning and Procedure, New Product Research.

### INTERNATIONAL MARKETING

CO 1-International Marketing; Meaning; Scope, benefits and difficulties of International Marketing; International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment; Identifying and selecting foreign market

CO 2- Foreign market entry mode: Product designing, standardization Vs. Adaptation; Branding, Packaging and Labelling.



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CO 3-Quality issues and after sales service; International pricing; International price quotation; payment terms and methods of payment

CO 4-Promotion of products and services abroad: International channels of distribution; Selection and appointment of foreign sales agents. Logistic decision

CO 5-Export policy and practices in India, Trends in India's foreign trade, steps in starting export business; Export finance, documentation and procedure.



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