

M.Com Aided and Self Financing

PROGRAMME OUTCOME

M.Com degree programme offered by University is outcome based and the outcomes expected are as follows:

PO1- Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.

PO2- Developing problem analysis skills and knowledge and applying the same in real life situation.

PO3- Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems

PO4 Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.

PO5- Developing effective communication skills and ability to work in teams by strengthening group dynamics

PO6- Fostering ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues.

PROGRAMME SPECIFIC OUTCOME

PSO1- Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.

PSO2- Imparting advanced accounting knowledge and skills and provide awareness regarding latest developments in the field of accounting.

PSO3- Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems

PSO4- Acquisition of expertise in specialized fields like finance, taxation, marketing, management and information technology

PSO5- Development of quantitative aptitude and analytical skills of the learner.

PSO6- Facilitating learner to pursue career in professional areas of commerce and

management such as taxation, financial services, consultancy etc.

COURSE OUTCOME

SEMESTER 1

CORE COURSE: SPECIALISED ACCOUNTING

CO1- Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations

CO2- Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.

CO3- In-depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements

CO4- Develop a clear understanding about different types of NBFCs, their provisioning norms and to understand the concept of NAV of mutual funds through its computation

CO5- Acquaint with the theoretical aspects of emerging areas in accounting

CORE COURSE: ORGANISATIONAL BEHAVIOUR

CO1- Basic understanding about the concepts of organization behavior

CO2- A very good understanding about individual behavior, personality and motivation

CO3- Imparting deep understanding about group behavior and leadership related to organizational behavior

CO4- Add the knowledge base of the learner regarding change management and deal with stress.

CO5- Impart knowledge about the role of organizational culture and conflict on organizational behavior

CORE COURSE: MARKETING MANAGEMENT

CO1- The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customers delight

CO2- The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies

CO3- Develop an idea about consumer behavior and its impact

CO4- Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image

CO5- Develop sound ideas regarding services marketing and service quality.

CORE COURSE: MANAGEMENT OPTIMISATION TECHNIQUES

CO1- Develop theoretical understanding about various business optimisation models.

CO2- Ability to develop Linear Programming Models for business problems and solve the same.

CO3- Application of Linear Programming in the areas of transportation and assignment

CO4- Develop decision making skills under uncertainty, risk and replacement of assets

CO5- Understand and apply network analysis techniques for project implementation

CORE COURSE: METHODOLOGY FOR SOCIAL SCIENCE RESEARCHES

CO1- Develop a thorough understanding about the basic concepts of social science research

CO2- After completing this course, the learner should be able to formulate a research design

CO3- After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.

CO4- Detailed knowledge about the instrument development, its validation and different forms of scaling.

CO5- Understand the technique of research reporting.

SEMESTER 2

CORE COURSE: ADVANCED CORPORATE ACCOUNTING

CO1- The learner should be able to prepare consolidated financial statements of group companies.

CO2- Preparation of the financial statements of public utility companies and deal with the disposal of surplus.

CO3- Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.

CO4- Familiarizing the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.

CO5- Basic understanding about the preparation of accounts of some special lines of

businesses like shipping, hospitals and hotels.

CORE COURSE: HUMAN RESOURCE MANGEMENT

CO1- Acquaintance with basic concepts of HRM and performance appraisal.

CO2- Understanding about human resource development, stress management and work life management.

CO3- High level knowledge about various aspects of training.

CO4- Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.

CO5- Understanding about HR outsourcing HR accounting and HR audit.

CORE COURSE: INTERNATIONAL BUSINESS AND FINANCE

CO1- Familiarization with globalization, internationalization of business and the international business environment.

CO2- Understanding about theories of international trade, trade barriers and trade blocks.

CO3- Imparting idea about various economic institutions related to international trade.

CO4- Achieve high level knowledge about various aspects of international monetary system.

CO5- Develop an understanding about the international investment environment.

CORE COURSE: QUANTITATIVE TECHNIQUES

CO1- This course intends to give understanding about the applications of quantitative techniques

CO2- This course intends to give understanding about the applications of quantitative techniques

CO3- After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses

CO4- The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis

CO5- The learner should be equipped with the skills to apply the principles of SQC

CORE COURSE: STRATEGIC MANAGEMENT

CO1- Strong understanding about the theoretical foundations of strategic management.

- CO2- Clear understanding about various models of environmental and internal analysis.
- CO3- Development of an idea about the strategy formulation process at the corporate level.
- CO4- Familiarization with various tools strategic planning and evaluation.
- CO5- Understanding about the modes of implementation and control of strategies.

SEMESTER 3

CORE COURSE: STRATEGIC FINANCIAL MANAGEMENT

- CO1- Learn the theoretical foundations of financial management and financial management decisions.
- CO2- Evaluate the feasibility of different options regarding discount, credit period, storage cost etc related to current assets and current liabilities and estimate working capital requirements
- CO3- Evaluate long term proposals and evaluate the risk associated with long term investment.
- CO4- Evaluate the decisions regarding leasing of capital assets.
- CO5- Evaluate and Compare the performance of business entities.

CORE COURSE: INCOME TAX – LAW AND PRACTICE

- CO1- Acquire knowledge regarding the basic concepts of Income Tax
- CO2- Able to compute the income from salary and house property
- CO3- Determine taxable profit of a business or profession
- CO4- Able to compute capital gain and income from other sources
- CO5- Able to calculate Gross Total Income of an individual
- CO6- Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual

CORE COURSE: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

- CO1- Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment information for selecting the securities.
- CO2- Understanding the types of risk in security market and applying various tools for the valuation of bonds as well as economic indicators to predict the market.

CO3- Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.

CO4- Applying Modern portfolio theories and construct optimum portfolios.

CO5- Revising constructed portfolios as per risk and return association by using different strategies.

CORE - ELECTIVE: INDIRECT TAX LAWS

CO1- Understand the basic concepts of the Goods and Services Tax

CO2- Develop a clear idea about the levy and collection of tax and tax credit

CO3- Develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act

CO4 - Understand about the powers of GST authorities regarding inspection, search and seizure

CO5- Basic understanding about the Customs Law in India.

SEMESTER 4

CORE COURSE: ADVANCED COST AND MANAGEMENT ACCOUNTING

CO1- Apply activity based absorption methods instead of conventional absorption method.

CO2- Apply the marginal costing principles in decision making situations of businesses.

CO3- Dealing with practical cases of pricing decisions in different situations

CO4 -Understand the concepts of standard costing, and the process of cost control through it.

CO5- Deal with the practical issues related to transfer pricing

CORE COURSE: INCOME TAX – ASSESSMENT AND PROCEDURES

CO1- Compute the total income and tax liability of firms and Association of Persons

CO2 –Carry out assessment of companies and determine their tax liability

CO3- Make the assessment of co operative societies and trusts.

CO4- Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations

CO5-Learn tax planning concepts and apply the same

CORE – ELECTIVE: DERIVATIVES AND RISK MANAGEMENT

CO1- Knowledge about the derivative market in

India, its evolution, types, players, risks involved and basic quantitative foundations

CO2- Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks

CO3- Understand and explain the concept of forward market and its function ,

CO4- Analyze the operation and pricing of various types of futures

CO5- Understand the concepts and methodology of option trading and apply the models of pricing the option contracts

CO6- Develop an idea of exchanges through swaps

CORE COURSE: PERSONAL INVESTMENT AND BEHAVIOURAL FINANCE

CO1- Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation

CO2- Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and to understand the different elements/steps in Personal Financial Planning to attain Financial Well Being and Evaluate the different retail investment avenues.

CO3- Know the meaning of Behavioral Finance, its evolution and related theories

CO4- To understand different Heuristics, Biases and other Irrational Investment Behaviours

CO5- Understand the relationship between biases and to adopt techniques to lower the impact of biases.