

M.COM. PROGRAMME
PROGRAMME OUTCOME

PO 1: The main objective of offering M. Com Programme under Choice Based Credit System (CBCS) is to train manpower required for Teaching, Research and Industry requirements.

PO 2: After completing M.Com Programme the candidate should be able to join teaching profession as Assistant Professor, join research in any of the universities/Institutions for Ph. D Programme and join the corporate world such as Banking, Insurance, Securities Market, IT enabled services and Manufacturing at managerial level positions in the areas of Accounting, Finance, Taxation, Marketing and Human Resources or start their own enterprises.

COURSE OUTCOMES FOR M.COM PROGRAMME

M.COM SEMESTER I & II

SEMESTER I

1. Subject/Course: Cost and Management Accounting (COC120)
CO1: Apply Cost Accounting concepts and techniques in the decision-making process.
CO2: Make decisions such as pricing, special order pricing, make-or-buy and elimination of a part of the company or replacement of equipment.
CO3: Understand the relevance of different types of costs in the decision-making process such as relevant costs, sunk costs or controllable costs.
CO4: Understand fundamental concepts in Financial, Cost & Management Accounting.
CO5: Develop analytical skills associated with the preparation and interpretation of Financial Statement
2. Subject/Course: Advanced Financial Management (COC121)
CO1: Gain expert knowledge of principles and concepts used in finance;
CO2: Be able to find out the best course of action among several financial options;
CO3: Gain the understanding to apply financial concepts and principles in overall management of an enterprise;
CO4: Learn to manage short-term resources of a business firm; and
CO5: Have an idea as to how financial management decisions are taken in the Public sector undertakings
CO6: Gain understanding of the concept of Earnings management.
3. Subject/Course: Business Statistics and Research Methodology (COC122)
CO1: Successfully carryout Content Analysis.
CO2: Identify and collect relevant data and use appropriate tool for analysing the data.
CO3: Ensuring intellectual honesty and ethics while preparing research report.
4. Subject/Course: Business Environment and International Trade(COC123)

- CO1: Able to scan the environment and its effects on business.
- CO2: Enable to analysis economic system and the policies.
- CO3: Equip with provisions of the Government with respect to the business
- CO4 : Cop- up with the international practices in the business.

SEMESTER II

1. Subject/Course: Advance Corporate Accounting (COC220)
CO1: After the completion of this course, the students will be able to deal with all the corporate related affairs.
2. Subject/Course: Human Resource Management (COC221)
CO1: Understand the basic concepts of Human Resource Management (HRM).
CO2: Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
CO3: Administer and contribute to the design and evaluation of the performance management program.
CO4: Develop, implement, and evaluate employee orientation, training, and development programs.
3. Subject/Course: Marketing Management (COC222)
CO1: Understand the significance of Marketing Mix.
CO2: Perform market segmentation, targeting and positioning based on consumer profiling.
CO3: Assess the recent developments in marketing area.
4. Subject/Course: Banking and Financial Institutions (COC223)
CO1: Understand the role of Banking in the Economy.
CO2: Understand the Risk management of the Banking Sector and gain in depth knowledge of banking services.
CO3: Understand the Economic Role of Financial Intermediaries and will gain knowledge of other Non-Financial Institutions.

SEMESTER III

1. Subject/Course: Financial Derivatives Market(COO330)
CO1: Demonstrate an understanding of the risk management approaches and techniques.
CO2: Describe and explain the fundamental features of arrange of key financial derivatives instruments.
CO3: Ability to solve problems requiring pricing derivative instruments and hedge market risk based on numerical data and current market trends.
CO4: Ability to devise risk management strategies and solutions based on a detailed analysis of risk assessment and associated factors.
CO5: Ability to understand the risk management needs of clients and effectively communicate solutions comprising financial derivatives.

- CO6: Ability to work independently or as part of a team to develop optimal investment strategies integrating financial derivative instruments
2. Subject/Course: International Financial Management (COO331)
CO1. Understand the International Monetary system, basics of currency markets and foreign exchange markets
CO2. Understand the wide range of issues from global financial markets
CO3. Understand several products used for managing exchange rate and interest rate risk by MNCs
 3. Subject/Course: Corporate Mergers and Acquisitions (COO332)
CO1: Comprehensive and in-depth knowledge about Mergers and Acquisitions. And comprehensive and broad-based knowledge about various forms of re-Organizations,
CO2: Learn the Theories of Mergers, Types of Mergers, Mergers and Acquisitions Process and Takeover Defenses.
 4. Subject/Course: Financial Services (COO333)
CO1: Student will be equipped with the knowledge of basic knowledge of Financial services and Factoring.
CO2: Student will learn the process and methodology of Credit rating of Credit Rating Agencies etc.
CO3: Students will understand the working mechanism of Securitization with Legal Aspects and Depositories Operations
 5. Subject/Course: Capital Markets and Stock Exchange Operations (COO334)
CO1: To understand the theoretical background of the Indian Capital markets.
CO2: To learn the trading and settlement system in Indian stock exchanges.
CO3: To discuss about the Indian stock market indices and learn to calculate the same.
CO4: To explore the risk management and surveillance system in Indian stock exchanges.
 6. Subject/Course: Corporate Valuation (COO335)
CO1: Apply the various approaches to Corporate Valuation.
CO2: Apply the Enterprise Discounted Cash Flow valuation techniques in companies
CO3: Analyse the Relative Valuation & Non-DCF- Approaches to Valuation in companies
CO4: Apply the various aspects of Value Enhancement techniques in Companies.
 7. Subject/Course: Cost Management and Control (COO336)
CO1: Understand the basics of Cost Management and elements of costs
CO2: Understand various techniques to be used to control the costs
CO3: Understand and apply cost tools for taking managerial decision
CO4: Able to do project planning and review of controlling techniques
 8. Subject/Course: Accounting Standards and Financial Reporting (COO337)
CO1: Understand the basics of Cost Management and elements of costs
CO2: Understand various techniques to be used to control the costs
CO3: Understand and apply cost tools for taking managerial decision

- CO4: Able to do project planning and review of controlling techniques
9. Subject/Course: Basic Financial Econometrics (COO338)
CO1. Apply methodology of regression analysis in developing models for data in social sciences.
CO2. Perform diagnostic tests on regression models and improvise their models.
CO3. Develop basic time series models for forecasting using ARIMA structure.
CO4. Apply event study methodology on time series data for research and analytical purposes.
CO5. Develop models with time series data for volatility forecasting.
CO6. Demonstrate ability to apply factor models for estimation of expected returns.
10. Subject/Course: Direct Taxes (COO339)
CO 1: Explain the Income tax Act provisions as per the recent Finance bill.
CO 2: Discuss the tax provisions with reference to computing the gross total income and tax liability.
CO 3: Compute the gross total income and tax liability of an individual.
CO 4: Discuss the taxation of companies.

SEMESTER IV

1. Subject/Course: Security Analysis and Portfolio Management (COO430)
CO1: Perform Return and Risk analysis of Companies.
CO2: Analyse the Equity and Debt of companies.
CO3: Analyse and Select a Portfolio.
CO4: Evaluate Portfolio Performance and Revise the Portfolios
2. Subject/Course: Treasury and Foreign Exchange Management (COO431)
CO1: To have a contextual appreciation of the changes taking place in the global financial market, the issues facing the corporate financial manager, the development of academic theory and of practice in explaining and managing the financial risk which these changes bring.
CO2: Understand and conquer the complexities of FX and treasury management
CO3: Be able to solve integrated and practical treasury problem and Identify and evaluate exchange rate risks facing domestic and multinational companies.
3. Subject/Course: Corporate Governance and Social Responsibility (COO432)
CO1: Get an insight into the Corporate Governance Framework along with sector specific Corporate Governance Structure.
CO2: Well versed with the legislative requirement for framing the Board and other mandatory committees for the smooth implementation of Corporate Governance practices in the organization.
CO3: Understand the Investor Protection mechanism as well as the rights of the shareholders and stakeholders at large.
CO4: be able to understand the concept, applicability and reporting with respect to Corporate Social Responsibility.
4. Subject/Course: Commodity Derivatives (COO433)
CO1: Understand the derivatives trading in commodities and its risk management

- CO2: Understand the mechanism of commodity derivative trading
5. Subject/Course: Management of Mutual Funds (COO434)
CO1: Understand the basics of mutual funds, their role and structure, different kinds of mutual fund schemes and their features.
CO2: Get oriented to distribution and acquainted with Offer Document – NFO, SID, SAI and KIM
CO3: Investing schemes as an approach to investing in Mutual Funds.
6. Subject/Course: Venture Capital and Private Equity (COO435)
CO1: Understand the concept of and ways of obtaining venture capital.
CO2: Make calculated decision by strictly following legal formalities.
CO3: Value the potential business ideas and prepare a successful business plan.
CO4: Understand different strategies followed during the business life cycles.
CO5: Decide about all the possible exit strategies for smooth transition.
7. Subject/Course: Insurance Management (COO436)
CO1. Understand the fundamentals of Insurance sector in India
CO2. Gain in-depth knowledge of various insurance policy, rating mechanism and claim management
CO3. Understand the marketing strategies used in insurance sector
8. Subject/Course: Goods and Service Tax (COO437)
CO1: Understand basic concepts of Goods and Service Tax, CGST, SGCT, IGST, Classification of Goods and Valuation Rules.
CO2: Discuss the tax provisions with reference to Composition Scheme under GST, Exemptions under GST, Concept of Supply of goods, Nature of Supply.
CO3: Learn the basic procedures under GST incorporating the Registration, Filing of Returns and Payment of tax.
CO4: Understand the tax provisions Customs Law, Valuation and Baggage Rules.
9. Subject/Course: Advance Econometrics (COO438)
CO1: Apply probability based models including LPM, logit and probit models to data in social sciences.
CO2: Perform forecasting by developing VAR models.
CO3: Estimate Granger causality models including the VAR framework.
CO4: Develop models for examining long-run relationship between financial variables using Johansen's cointegration and ARDL models.
CO5: Forecast financial market volatility using advanced GARCH volatility models and Kalman filter.
CO6: Demonstrate ability to develop useful panel data models with appropriate diagnostic procedures.
10. Subject/Course: Financial Research Analytical (COO439)
CO1: Explain the process of financial research analytics and modelling.
CO2: Use software application to prepare data for analytical purpose and provide business insights through data visualization tools.
CO3: Develop financial models and scenarios using software applications and accounting data at firm level.
CO4: Apply machine learning techniques and tools in financial research.