

## **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 & International Business (COC123)

CO 1: Able to scan the environment and its effects on business.

CO 2: Enable to analysis economic system and the policies.

CO 3: Equip with provisions of the Government with respect to the business

CO 4: Cope- up with the international practices in the business

## **Semester-II**

### **1. Subject/Course: Advanced Corporate Accounting (COC220)**

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: Investment and Financing Decisions (COO311)**

CO1: This will enable to the student to understand how corporations make important investment and financing decisions, and how they establish working capital policies.

CO2: The course also lays a foundation for more complex financial topics that arise in additional elective courses in finance. This course in financial management describes the

corporation and its operating environment; it will help any future manager to understand how the finances of a company work, and how they will be interfacing with finance.

CO3: The course intends to emphasize the role of financial management in wealth maximization and explains the application of financial tools in determining the value of the firm.

2. Subject/Course: Corporate Mergers and Acquisitions (COO312)

CO1: The course has been designed to facilitate the candidates in preparing for Certification Examination of Merger and Acquisitions and make their career in Corporate Mergers and Acquisitions which is growing at a fast pace.

3. Subject/Course: Futures and Forward Derivatives (COO313)

CO1: The course is designed for students interested in a career in investment banking or corporate finance.

CO2: Students are expected to develop competencies in pricing, hedging and trading strategies.

4. Subject/Course: Direct Taxes (COO314)

CO1: This course aims at providing the students a comprehensive introduction to Income Tax so as to enable them in computing income from different sources and also helps them in understanding the concept and importance of corporate taxation.

5. Subject/Course: Corporate Valuation (COO315)

CO1: The course discusses the techniques of Valuation and the considerations to bear in mind in valuing different types of Companies and Assets. It covers various aspects of Corporate Valuation, Relative Valuation, Valuation of Intangible Assets, and Value Enhancement with select Case Discussion.

CO2: The course will enable independent valuation of a corporate entity by the candidate on successful completion of the course

6. Subject/Course: Statistics and Business Econometrics (COO316)

CO1: The course provides the student an overall idea about the role and importance of probability and various types of probability distributions, which are essential for learning understanding the concept of hypothesis testing

CO2: The course introduces the students to basic econometrics techniques and to prepare them to apply the knowledge in real business and economic issues.

CO3: This course is designed to motivate the students to understand the importance of probability and its applications in predictive analysis and also hypothesis testing.

## **SEMESTER IV**

### **1. Subject/Course: Working Capital and Dividend Decisions (COO411)**

CO1: The course provides an overview of working capital management in terms of cash, receivables and inventory management thereby enabling the students to assess the working capital requirement; design credit, inventory and cash policy and recognize various sources of funds.

### **2. Subject/Course: Management of Mutual Funds (COO412)**

CO1: The course has been designed to facilitate the candidates in preparing for Certification Examination of Mutual Fund and make their career in Mutual Fund industry, which is growing at a fast pace.

CO2: It equips the students with the minimum knowledge benchmark of understanding the concept of Mutual Funds, Mutual fund industry, working of Asset Management Companies as well as individuals investing in Mutual Funds.

### **3. Subject/Course: Options and Interest Rate Derivatives (COO413)**

CO1: The course covers the major types of Derivatives such as Options, Swaps and Interest Rate Futures, and illustrates how they are used to achieve various Risk Management practices through Hedging, Speculation and Arbitrage techniques.

CO2: The students are expected to acquire the skills in pricing, hedging and trading strategies in Risk Management.

### **4. Subject/Course: GST and Other Indirect Taxes (COO414)**

CO1: To develop the students with the various concepts of goods and service tax act law and procedures.

CO2: The students learning this course should know persons liable to pay GST, valuation under GST, reverse charge, input tax credit, exemption from GST, composition scheme as well as the procedures of Customs law and Goa VAT.

CO3: This course would enable students to make their careers in goods and services tax consultation.

### **5. Subject/Course: Cost Management and Control (COO415)**

CO1: Students will be able to learn the latest developments in the area of Cost Management and will be familiarized with practical applications of the latest tools and techniques used for controlling cost

CO2: This course enables the students to understand and apply cost accounting tools and techniques used for taking managerial decisions Students also able to do project planning and Review of controlling techniques.

### **6. Subject/Course: Advanced Econometrics (COO416)**

CO1: The course is designed to introduce advanced econometric theory and models for students to equip with the necessary skills, knowledge and techniques for data analysis.

CO2: The usage of various statistical software packages during the course will help in simplifying complex data and serve as a basis for empirical research analysis