

PROGRAMME OUTCOMES

PO 1: To provide a systematic and rigorous learning and exposure to Banking and Finance related disciplines.

PO 2: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.

PO 3: To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.

PO 4: To enable a student well versed in national as well as international trends.

PO 5: To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.

PO 6: To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

Specific Programme Outcome

PSO1: After Completing Masters in Commerce students are able to develop an ability to apply knowledge acquired in problem solving.

PSO2: To develop team work, leadership and managerial and administrative skills.

PSO3: Ability to work in teams with enhanced interpersonal skills and communication.

PSO4: The students can work in different domains like Accounting, Taxation, HRM, Banking and Administration.

PSO5: Ability to start their own business.

PSO6: Ability to work in MNCs as well as private, and public companies.

PSO7: Students can go further for professional courses like CA/ CS/CMA/CFA

COURSE OUTCOMES

M.Com. (Part - I)

Semester I

Course Name: Business Ethics and; Corporate Social Responsibility

Course outcome	Description
CO 1	Summarize and familiarize the concept and relevance of Business Ethics in the modern era.
CO 2	Interpret the scope and complexity of Corporate Social responsibility in the global and Indian context.
CO 3	Summarise the importance of Business Ethics in the current competitive business scenario.
CO 4	Evaluate the statutory compliances to be adhered by corporates under CSR, under the Companies Act, 2013 and case studies.
CO 5	Inculcate the practice of healthy ethical practices and social responsibility in a corporate environment.

Course Name: Cost and Management Accounting

Course outcome	Description
CO 1	Define and understand the concept of Cost and management accounting and its significance in business.
CO 2	Learn, develop and apply the techniques of costing in the corporates decision making process
CO 3	Compose, develop, prepare and present the financial report of business/corporates.
CO 4	Apply the concept of Marginal Costing and Key Limiting Factor, Understand its implication on the pricing and cost related decision Process
CO 5	Prepare and arrive at per unit of cost in case of service industry

Course Name: Strategic Management

Course outcome	Description
CO 1	Aware of the new forms of Strategic Management concepts and their use in business.
CO 2	Updated about the modern business strategies, Corporate and Global Reforms.
CO 3	Develop learning and analytical skills, solve cases and provide strategic solutions in routine working environment.
CO 4	Acquaint with recent developments and trends in the business corporate world.
CO 5	Discuss various case studies on strategies adopted by business entities in various phases of the life cycle

Course Name: Economics for Business Decisions

Course outcome	Description
CO 1	Appraise the students with basic tools of economic theory and its practical applications.
CO 2	Familiarise with the understanding of economic aspects of current affairs, analyse the market behaviour with economic way of thinking.
CO 3	Provide an insight into application of economic principles in business decisions.
CO 4	Widen analytical ability and provide foundation for further study of economics.
CO 5	Compose practical oriented case solving ability using the concepts of business economics.

Semester II**Course Name:** Research Methodology for business

Course outcome	Description
CO 1	Discover the abilities of learners to undertake research in business & social sciences.
CO 2	Associate, develop and apply the fundamental skills in formulating research problems.
CO 3	Understand and develop the most appropriate methodology for their research.
CO 4	Develop analytical ability and familiarize with the basic statistical tools and techniques applicable for research.
CO 5	Framing the valid research methodologies, approach, goals, and research questions for the proposed study

Course Name: E- Commerce

Course outcome	Description
CO 1	Design an analytical framework to understand the emerging world of e- commerce.
CO 2	Summarise the current challenges and issues in e-commerce.
CO 3	Differentiate the working of various business models in E-commerce.
CO 4	Describe the operational aspects of Web- based Commerce and to assess e-commerce requirements of a business.
CO 5	Comprehend the Legal and Regulatory Environment and Security issues of E-commerce

Course Name: Macro Economics Concepts and Application

Course outcome	Description
CO 1	Summarize the basic macroeconomic concepts that strengthen analysis of crucial economic policies.
CO 2	Explain the theoretical rationale behind policies at the country as well as corporate level.
CO 3	Regularly read suggested economics related current readings and articles in the dailies and journals and analyse the same.
CO 4	Application of Macroeconomics concepts in the field of investment and capital market.
CO 5	Classify the macro-economic factors transforming the economies of a country.

Course Name: Corporate Finance

Course outcome	Description
CO 1	Define the objectives of various compliances in Corporate Finance.
CO 2	Associate the learned techniques of investment in decision making process of business corporates.
CO 3	Develop the ability to analyse the financial statements or corporates and other business entities.
CO 4	Comprehend the concept of Time Value of Money and its application in various financial decision-making process.
CO 5	Insight on the preparation of Master Budget and Operational budgets of any business entity.

M.Com. (Part - II) (Advance Accountancy)**Semester III****Course Name: Advance Financial Accounting**

Course outcome	Description
CO 1	Classify the specific accounting tools used by Banking and Insurance companies.
CO 2	Enumerate the statutory compliances to be followed for the Society accounts and LLP accounts.
CO 3	Comprehend the various legal compliances governing the Banks, Insurance, Societies and LLP.
CO 4	Understand the accounting implications, its interpretations and analysis of various transactions recorded by Banks, Insurance and Societies.
CO 5	Apply the accounting standards in presenting financial statements of different entities.

Course Name: Direct Tax

Course outcome	Description
CO 1	Explain the various concepts of direct tax and its application.
CO 2	Interpret the importance of Residential Status of person or entity on its direct tax liability.
CO 3	Compile and compute the income taxable under various heads of income.
CO 4	Concise the various benefits/ deductions available under the present tax system.
CO 5	Compute tax liability for various entities and develop tax saving strategies.

Course Name: Advance Cost Accounting

Course outcome	Description
CO 1	Formulate budgets for various functional areas of management.
CO 2	Develop the understanding of importance and application of Standard Costing and Marginal Costing in Decision making.
CO 3	Co-correlate the concept of responsibility accounting in process costing for a manufacturing company.
CO 4	Differentiate the concept and application of Activity Based Costing as compared to conventional Cost accounting system.
CO 4	Summarise the importance of Inflation Accounting in financial records maintained by business entities.

Course Name: Project Work

Course outcome	Description
CO 1	Conduct basic research, data collection on primary data and interpret and conclude on some hypothesis and prepare a project on the same.
CO 2	Apply suitable research design suitable for the topic.
CO 3	Execute independent research projects on various topics relevant to the study
CO 4	Evaluate research-based and scholarly literature of the topic, develop a detailed study on it
CO 5	Compose the research report and bibliography in the most effective way

Semester IV

Course Name: Financial Management

Course outcome	Description
CO 1	Explain the importance of finance in business and its control
CO 2	Classify the types of financing available for business and its cost.
CO 3	Classify the types of Working Capital and Solve problems based on the working capital requirement of any business entity
CO 4	Control the credit in business through receivable management, inventory management, cash management, etc.
CO 5	Develop and understanding of various risk involved in business and importance of financial, operating and combined leverage.

Course Name: Corporate Financial Accounting

Course outcome	Description
CO 1	Study the need, contents and recent trends in Financial Reporting
CO 2	Apply knowledge gained to consolidate and present the financial statements of a holding and subsidiary company
CO 3	Comprehend the importance of various Indian Accounting Standards adopted while maintaining the books of accounts and presenting the financial statements
CO 4	Summarise the International Financial Reporting Standards (IFRS) followed worldwide and its implementation status in India
CO 5	Compile and understand the procedures for valuation of goodwill of the business and valuation of shares through case studies of mergers and Acquisitions

Course Name: Indirect Tax

Course outcome	Description
CO 1	Define and explain the important concepts and applicability of GST
CO 2	Compute GST liability and understand the application of various rules for various industries
CO 3	Compile and familiarize with various forms used while filing the return of GST and various tax rates applicable
CO 4	Apply the concept of place of supply, time of supply and value of supply under GST law
CO 5	Comprehend the rates of taxes for different products and services and corresponding Input Tax Credit working

Course Name: Project Work

Course outcome	Description
CO 1	Conduct basic research, data collection on primary data and interpret and conclude on some hypothesis and prepare a project on the same.
CO 2	Apply suitable research design suitable for the topic.
CO 3	Execute independent research projects on various topics relevant to the study
CO 4	Evaluate research-based and scholarly literature of the topic, develop a detailed study on it
CO 5	Compose the research report and bibliography in the most effective way