

COURSE OUTCOMES

2019 ONWARDS

DEPARTMENT: COMMERCE

PROGRAMME: M.Com FINANCE

SEMESTER I

COURSE CODE: CM010101

COURSE NAME: SPECIALISED ACCOUNTING

SL.NO	DESCRIPTION
C101.1	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.
C101.2	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.
C101.3	In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements
C101.4	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.
C101.5	Acquaint with the theoretical aspects of emerging areas in accounting

COURSE CODE: CM010102

COURSE NAME: ORGANISATIONAL BEHAVIOUR

SL.NO	DESCRIPTION
C102.1	Basic understanding about the concepts of organisation behaviour.
C102.2	A very good understanding about individual behaviour, personality and motivation.
C102.3	Imparting deep understanding about group behaviour and leadership related to organisational behaviour.
C102.4	Add the knowledge base of the learner regarding change management and deal with stress.
C102.5	Impart knowledge about the role of organisational culture and conflict on organizational behavior.

COURSE CODE: CM010103

COURSE NAME: MARKETING MANAGEMENT

SL.NO	DESCRIPTION
C103.1	The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.
C103.2	The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies
C103.3	Develop an idea about consumer behavior and its impact
C103.4	Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image.
C103.5	Develop sound ideas regarding services marketing and service quality.

COURSE CODE: CM010104

COURSE NAME: MANAGEMENT OPTIMISATION TECHNIQUES

SL.NO	DESCRIPTION
C104.1	Develop theoretical understanding about various business optimisation models.
C104.2	Ability to develop Linear Programming Models for business problems and Solve the same.
C104.3	Application of Linear Programming in the areas of transportation and assignment.
C104.4	Develop decision making skills under uncertainty, risk and replacement of assets.
C104.5	Understand and apply network analysis techniques for project implementation.

COURSE CODE: CM010105

COURSE NAME: METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

SL.NO	DESCRIPTION
C105.1	Develop a thorough understanding about the basic concepts of social science research.
C105.2	formulate a research design.
C105.3	studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.
C105.4	Detailed knowledge about the instrument development, its validation and different forms of scaling.
C105.5	Understand the technique of research reporting.

SEMESTER II

COURSE CODE: CM010201

COURSE NAME: ADVANCED CORPORATE ACCOUNTING

SL.NO	DESCRIPTION
C201.1	Prepare consolidated financial statements of group companies.
C201.2	Preparation of the financial statements of public utility companies and deal with the disposal of surplus
C201.3	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.
C201.4	Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.
C201.5	Basic understanding about the preparation accounts of some special lines of businesses like shipping, hospitals and hotels.

COURSE CODE: CM010202

COURSE NAME: HUMAN RESOURCE MANAGEMENT

SL.NO	DESCRIPTION
C202.1	Acquaintance with basic concepts of HRM and performance appraisal.
C202.2	Understanding about human resource development, stress management and work life management.
C202.3	High level knowledge about various aspects of training.
C202.4	Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.
C202.5	Understanding about HR outsourcing HR accounting and HR audit.

COURSE CODE: CM010203

COURSE NAME: INTERNATIONAL BUSINESS AND FINANCE

SL.NO	DESCRIPTION
C203.1	Familiarisation with globalisation, internationalisation of business and the international business environment
C203.2	Understanding about theories of international trade, trade barriers and trade blocks.
C203.3	Imparting idea about various economic institutions related to international trade.
C203.4	Achieve high level knowledge about various aspects of international monetary system.
C203.5	Develop an understanding about the international investment environment

COURSE CODE: CM010204

COURSE NAME: QUANTITATIVE TECHNIQUES

SL.NO	DESCRIPTION
C204.1	Understanding about the applications of quantitative techniques
C204.2	Identify appropriate parametric test for testing the hypotheses.
C204.3	Equip with the skills to identify the most suitable non parametric test for testing a hypothesis.
C204.4	Equip with the skills to apply the principles of SQC
C204.5	Apply the principles of Multi-variate analysis

COURSE CODE: CM010205

COURSE NAME: STRATEGIC MANAGEMENT

SL.NO	DESCRIPTION
C205.1	Strong understanding about the theoretical foundations of strategic management.
C205.2	Clear understanding about various models of environmental and internal analysis.
C205.3	Development of an idea about the strategy formulation process at the corporate level.
C205.4	Familiarization with various tools strategic planning and evaluation.
C205.5	Understanding about the modes of implementation and control of strategies.

SEMESTER III

COURSE CODE: CM010301

COURSE NAME: CM010301

SL.NO	DESCRIPTION
C301.1	Learn the theoretical foundations of financial management and financial management decisions.
C301.2	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.
C301.3	Evaluate long term proposals and evaluate the risk associated with long term investment.
C301.4	Evaluate the decisions regarding leasing of capital assets.
C301.5	Evaluate and Compare the performance of business entities.

COURSE CODE: CM010302

COURSE NAME: INCOME TAX - LAW AND PRACTICE

SL.NO	DESCRIPTION
C302.1	Acquire knowledge regarding the basic concepts of Income Tax.
C302.2	Able to compute the income from salary and house property.
C302.3	Determine taxable profit of a business or profession.
C302.4	Able to compute capital gain and income from other sources.
C302.5	Able to calculate Gross Total Income of an Individual and determine eligible deductions

COURSE CODE: CM010303

COURSE NAME: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SL.NO	DESCRIPTION
C303.1	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.
C303.2	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.
C303.3	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.

C303.4	Applying Modern portfolio theories and construct optimum portfolios.
C301.5	Revising constructed portfolios as per risk and return association by using different strategies.

COURSE CODE: CM800301

COURSE NAME: INDIRECT TAX LAWS

SL.NO	DESCRIPTION
C304.1	Understand the basic concepts of the Goods and Services Tax
C304.2	Develop a clear idea about the levy and collection of tax and tax credit
C304.3	Develop the knowledge about the provisions regarding registration , preparations of books of accounts and filing of returns under the Act
C304.4	Understand about the powers of GST authorities regarding inspection, search and seizure
C304.5	Basic understanding about the Customs Law in India.

SEMESTER IV

COURSE CODE: CM010401

COURSE NAME: ADVANCED COST AND MANAGEMENT ACCOUNTING

SL.NO	DESCRIPTION
C401.1	Apply activity based absorption methods instead of conventional absorption method.
C401.2	Apply the marginal costing principles in decision making situations of businesses.
C401.3	Dealing with practical cases of pricing decisions in different situations
C401.4	Understand the concepts of standard costing, and the process of cost control through it.
C401.5	Deal with the practical issues related to transfer pricing

COURSE CODE: CM010402

COURSE NAME: INCOME TAX – ASSESSMENT & PROCEDURES

SL.NO	DESCRIPTION
C402.1	Compute the total income and tax liability of firms and Association of Persons
C402.2	Carry out assessment of companies and determine their tax liability
C402.3	Make the assessment of co operative societies and trusts.
C402.4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations
C402.5	Learn tax planning concepts and apply the same

COURSE CODE: CM800401

COURSE NAME: DERIVATIVES AND RISK MANAGEMENT

SL.NO	DESCRIPTION
C403.1	Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations
C403.2	Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks
C403.3	Understand and explain the concept of forward market and its function
C403.4	Analyse the operation and pricing of various types of futures
C403.5	Understand the concepts and methodology of option trading and apply the models of pricing the option contracts
C403.6	Develop an idea of exchanges through swaps

COURSE CODE : CM800402

COURSE NAME : PERSONAL INVESTMENT AND BEHAVIOURAL FINANCE

SL.NO\	DESCRIPTION
C404.1	Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation
C404.2	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.
C404.3	Know the meaning of Behavioural Finance, its evolution and related theories
C404.4	To understand different Heuristics, Biases and other Irrational Investment Behaviours
C404.5	Understand the relationship between biases and to adopt techniques to lower the impact of biases

COURSE CODE: CM010403

COURSE NAME: PROJECT AND VIVA VOCE

SL.NO	DESCRIPTION
C405.1	Demonstrate an original contribution to knowledge and contain work which is deemed worthy of publication.
C405.2	Provide an overall context for what the project is trying to achieve.
C405.3	Answer to questions and engage with the examiners. .