Programme: MCom

## **Course Outcome**

Course	Outcome
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: In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements.
	CO3: 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.
	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.
Organisational Behaviour	CO1: Basic understanding about the concepts of organisation behaviour. CO2: A very good understanding about individual behaviour, personality and motivation.
	CO3: Imparting deep understanding about group behaviour and leadership related to organisational behaviour.
	<ul><li>CO4: Add the knowledge base of the leaner regarding change management and deal with stress.</li><li>CO5: Impart knowledge about the role of organisational culture and conflict on organizational behaviour.</li></ul>
Marketing Management	CO1: The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer 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.
	<b>CO4</b> : 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.
Management Optimisation	CO1: Develop theoretical understanding about various business optimisation models.
Techniques	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

Course	Outcome
Methodology for Social Science	CO1: Develop a thorough understanding about the basic concepts of social science research.
Research	CO2: After completing this module, 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.
	CO 5: Understand the technique of research reporting
Advanced Corporate Accounting	CO1: The learner should be able to prepare consolidated financial statements of group companies.
	<b>CO2</b> : 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
	<b>CO4</b> : 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
Human Resource Management	CO1: Acquaintance with basic concepts of HRM and performance appraisal.
	<b>CO2</b> : Understanding about human resource development, stress management and work life management.
	CO3: Acquire High level knowledge about various aspects of training.
	<b>CO4</b> : 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.
International Business And Finance	CO1: Familiarisation 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.
	<b>CO4</b> : Achieve high level knowledge about various aspects of international monetary system.
	CO5: Develop an understanding about the international investment environment
Quantitative Techniques	<b>CO1</b> : 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.
	<b>CO4</b> : 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

Course	Outcome
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
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
<i>Income Tax – Law and Practice</i>	CO1: Acquire knowledge regarding the basic concepts of Income Tax.
	<b>CO2</b> : Able to compute the income from salary and house property.
	<b>CO3</b> : Determine taxable profit of a business or profession.
	<b>CO4</b> : Able to compute capital gain and income from other sources.
	CO5: Able to calculate Gross Total Income of an individual.
	<b>CO6</b> : Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability
	of an individual.
Security Analysis And Portfolio	CO1: Able to understand the concepts of investments, different types of investments, views of
Management	investment and process of investment and apply the theoretical knowledge in investment
	information for selecting the securities.
	<b>CO2</b> : 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
Indirect Tax Laws	CO1: Understand the basic concepts of the Goods and Services Tax
2.000.000 2.000	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.

Course	Outcome
Advanced Cost And Management	CO1: Apply activity based absorption methods instead of conventional absorption method.
Accounting	CO2: Apply the marginal costing principles in decision making situations of businesses.
	CO3: Dealing with practical cases of pricing decisions in different situations
	<b>CO4</b> : Understand the concepts of standard costing, and the process of cost control through it.
	CO5: Deal with the practical issues related to transfer pricing
Income Tax-Assessment and	CO1: Compute the total income and tax liability of firms and Association of Persons
Procedure	CO2: Carry out assessment of companies and determine their tax liability
	CO3: Make the assessment of co operative societies and trusts.
	<b>CO4</b> : 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
Derivative and Risk Management	CO1: Knowledge about the Derivative Market in India, its evolution, types, players, risks
	involved and basic quantitative foundations.
	<b>CO2</b> : 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 it's functions.
	CO4: Analyse the operation and pricing of various types of futures
	CO5: Understand the concept and Methodology of option trading and apply the models
	of option trading and apply the models of pricing the option contracts.
Personal Investment And	CO1: Understand the meaning and significance of Financial literacy, Financial Discipline &
Behavioural Finance	Financial Competency, the role of family and parents in financial socialisation
	<b>CO2</b> : Understand and Evaluate the Significance of savings on financial destiny and it
	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 Behavioural 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
Project Report	CO1: Quality Research Output and presentation
Comprehensive Viva	CO1: The learner should have the capacity to communicate his/her understanding in various
	subjects studied.