

COURSE OUTCOME (CO)

POSTGRADUATE PROGRAMMES

M.Com. (Finance & Taxation)



HENRY BAKER COLLEGE, MELUKAVU

COURSE OUTCOME (CO)

M.Com. (Finance & Taxation)

Semester I

Course Code	Course Title	Course Outcomes (CO)	
CM010101	Specialised Accounting	C01	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations
		C02	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
		C03	In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements
		C04	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.
		C05	Acquaint with the theoretical aspects of emerging areas in accounting
CM010102	Organisational Behaviour	C01	Basic understanding about the concepts of organization behaviour.
		C02	A very good understanding about individual behaviour, personality and motivation.
		C03	Imparting deep understanding about group behavior and leadership related to organizational behaviour.
		C04	Add the knowledge base of the learner regarding change management and deal with stress
		C05	Impart knowledge about the role of organizational culture and conflict on organizational behavior.
CM010103	Marketing Management	C01	The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.
		C02	The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies.
		C03	Develop an idea about consumer behaviour and its impact.
		C04	Develop an idea about consumer behaviour and its impact
		C05	Develop sound ideas regarding services marketing and service quality.
CM010104	Management Optimisation Techniques	C01	Develop theoretical understanding about various business optimisation models.
		C02	Ability to develop Linear Programming Models for business problems and Solve the same
		C03	Application of Linear Programming in the areas of transportation and assignment
		C04	Develop decision making skills under uncertainty, risk and replacement of assets.
		C05	Understand and apply network analysis techniques for project implementation
		C01	Develop a thorough understanding about the basic concepts of social science research.

CM010105	Methodology for Social Science Research	C02	After completing this module, the learner should be able to formulate a research design.
		C03	After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.
		C04	Detailed knowledge about the instrument development, its validation and different forms of scaling.
		C05	Understand the technique of research reporting.
Semester II			
CM010201	Advanced Corporate Accounting	C01	The learner should be able to prepare consolidated financial statements of group companies.
		C02	Preparation of the financial statements of public utility companies and deal with the disposal of surplus.
		C03	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.
		C04	Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.
		C05	Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.
CM010202	Human Resource Management	C01	Acquaintance with basic concepts of HRM and performance appraisal.
		C02	Understanding about human resource development, stress management and work life management.
		C03	High level knowledge about various aspects of training.
		C04	Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.
		C05	Understanding about HR outsourcing HR accounting and HR audit.
CM010203	International Business and Finance	C01	Familiarisation with globalisation, internationalisation of business and the international business environment.
		C02	Understanding about theories of international trade, trade barriers and trade blocks.
		C03	Imparting idea about various economic institutions related to international trade.
		C04	Achieve high level knowledge about various aspects of international monetary system.
		C05	Develop an understanding about the international investment environment.
CM010204	Quantitative Techniques	C01	This course intends to give understanding about the applications of quantitative techniques.
		C02	This course intends to give understanding about the applications of quantitative techniques.
		C03	After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.
		C04	The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis.
		C05	The learner should be equipped with the skills to apply the principles of SQC
		C01	Strong understanding about the theoretical foundations of

CM010205	Strategic Management		strategic management.
		C02	Clear understanding about various models of environmental and internal analysis.
		C03	Development of an idea about the strategy formulation process at the corporate level.
		C04	Familiarization with various tools strategic planning and evaluation.
		C05	Understanding about the modes of implementation and control of strategies.
Semester III			
CM010301	Strategic Financial Management	C01	Learn the theoretical foundations of financial management and financial management decisions.
		C02	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.
		C03	Evaluate long term proposals and evaluate the risk associated with long term investment.
		C04	Evaluate the decisions regarding leasing of capital assets.
		C05	Evaluate and Compare the performance of business entities.
CM010302	Income Tax - Law and Practice	C01	Acquire knowledge regarding the basic concepts of Income Tax.
		C02	Able to compute the income from salary and house property.
		C03	Determine taxable profit of a business or profession.
		C04	Able to compute capital gain and income from other sources.
		C05	Able to calculate Gross Total Income of an individual.
		C06	Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.
CM010303	Security Analysis and Portfolio Management	C01	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.
		C02	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.
		C03	Understand the tools of technical analysis and analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.
		C04	Applying Modern portfolio theories and construct optimum portfolios.
		C05	Revising constructed portfolios as per risk and return association by using different strategies.
CM800301	Indirect Tax Laws	C01	Understand the basic concepts of the Goods and Services Tax
		C02	Develop a clear idea about the levy and collection of tax and tax credit
		C03	Develop the knowledge about the provisions regarding registration , preparations of books of accounts and filing of returns under the Act
		C04	Understand about the powers of GST authorities regarding inspection, search and seizure
		C05	Basic understanding about the Customs Law in India.
Semester IV			

CM010401	Advanced Cost and Management Accounting	C01	Apply activity based absorption methods instead of conventional absorption method.
		C02	Apply the marginal costing principles in decision making situations of businesses.
		C03	Dealing with practical cases of pricing decisions in different situations
		C04	Understand the concepts of standard costing, and the process of cost control through it.
		C05	Deal with the practical issues related to transfer pricing
CM010402	Income Tax-Assessment and Procedure	C01	Compute the total income and tax liability of firms and Association of Persons
		C02	Carry out assessment of companies and determine their tax liability
		C03	Make the assessment of co-operative societies and trusts.
		C04	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations
		C05	Learn tax planning concepts and apply the same
CM800401	Derivatives and Risk Management	C01	Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations
		C02	Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks
		C03	Understand and explain the concept of forward market and its function
		C04	Analyse the operation and pricing of various types of futures
		C05	Understand the concepts and methodology of option trading and apply the models of pricing the option contracts
		C06	Develop an idea of exchanges through swaps
CM800402	Personal Investment and Behavioural Finance	C01	Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialization
		C02	Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and tounderst and the different elements/steps in Personal Financial Planning to attain Financial Well Being and Evaluate the different retail investment avenues.
		C03	Know the meaning of Behavioural Finance, its evolution and related theories
		C04	To understand different Heuristics, Biases and other Irrational Investment Behaviours
		C05	Understand the relationship between biase sand to adopt techniques to lower the impact of biases
CM010403	Project Report	C01	Quality Research Output and presentation
CM010404	Comprehensive Viva Voce	C01	The learner should have the capacity to communicate his/her understanding in various subjects studied.