

# Research and PG Department of Commerce

## St. Dominic's College Kanjirapally

### Programme Offered and Expected Outcome

#### Master of Commerce- Finance and Taxation (M.Com-F&T)

#### Programme Outcome

PO1	Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers
PO2	Developing problem analysis skills and knowledge and applying the same in real life situation
PO3	Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems
PO4	Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values
PO5	Developing effective communication skills and ability to work in teams by strengthening group dynamics
PO6	Fostering ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues

#### Programme Specific Outcome

POS1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management
POS2	Imparting advanced accounting knowledge and skills and provide awareness regarding latest developments in the field of accounting
POS3	Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems
POS4	Acquisition of expertise in specialized fields like finance, taxation, marketing, management and information technology
POS5	Development of quantitative aptitude and analytical skills of the learner
POS6	Facilitating learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc

Course Code	Course Title	Course Outcomes	
<b>Semester:- I</b>			
CM010101	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	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.
		CO3	In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements
		CO4	Acquaint with the theoretical aspects of emerging areas in accounting
		CO5	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.
CM010102	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
		CO4	Add the knowledge base of the learner regarding change management and deal with stress.
		CO5	Impart knowledge about the role of organisational culture and conflict on organizational behavior.

CM010103	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 behaviour and its impact.
		CO4	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.
CM010104	Management Optimization Techniques	CO1	Develop theoretical understanding about various business optimization models.
		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.
CM010105	Methodology for Social Science Research	CO1	Develop a thorough understanding about the basic concepts of social science 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.
		CO5	Understand the technique of research reporting.
<b>Semester :- II</b>			
CM010201	Advanced Corporate Accounting	CO1	Understand the proceedings of the preparation of consolidated financial statements.
		CO2	Preparation of the financial statements of public utility companies and deal with the disposal of surplus.
		CO3	Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.
		CO4	Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels
		CO5	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code
CM010202	Human Resource Management	CO1	Acquaintance with basic concepts of HRM and performance appraisal
		CO2	Understanding about human resource development, stress management and work life management.
		CO3	High level knowledge about various aspects of training.
		CO4	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.
CM010203	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.
		CO4	Achieve high level knowledge about various aspects of international monetary system.
		CO5	Develop an understanding about the international investment environment.
CM010204	Quantitative Techniques	CO1	Provide students an understanding about the applications of quantitative techniques.
		CO2	Familiarize students with various applications of quantitative techniques
		CO3	Equip student to identify appropriate parametric test for testing the hypotheses
		CO4	Students will be acquainted with the skills to identify the most suitable non parametric test for testing a hypothesis.
		CO5	Learner will be equipped with the skills to apply the principles of SQC
CM010205	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.

**Semester :- III**

CM010301	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.
CM010302	Income Tax- law and practice	CO1	Acquire knowledge regarding the basic concepts of Income Tax
		CO2	Able to compute the income from salary and house property
		CO3	Determine taxable profit of a business or profession.
		CO4	Able to compute capital gain and income from other sources
		CO5	Able to calculate Gross Total Income of an individual
		CO6	Learner shall be able to determine eligible deductions and compute taxable income and tax liability of an individual
CM010303	Security Analysis And Portfolio Management	CO1	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.
		CO2	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.
CM800301	Indirect Tax Laws	CO1	To get a basic understanding on the concepts of Goods and Services Tax
		CO2	Acquaint an idea about the levy and collection of tax (time of supply, place of supply and values of supply) and input tax credit (ITC).
		CO3	Familiarize the provisions regarding registration , maintenance of books of accounts and filing of returns under the Act.
		CO4	Understand the powers of different GST authorities and the provisions of inspection, search and seizure
		CO5	Develop basic understanding about the Customs Law in India.
<b>Semester :- IV</b>			
CM010401	Advanced Cost and Management Accounting	CO1	Apply activity based absorption methods instead of conventional absorption method.
		CO2	Apply the marginal costing principles in decision making situations of businesses.
		CO3	Dealing with practical cases of pricing decisions in different situations.
		CO4	Understand the concepts of standard costing, and the

			process of cost control through it.
		CO5	Deal with the practical issues related to transfer pricing.
CM010402	Income Tax- Assessment and Procedures	CO1	Compute the total income and tax liability of firms and Association of Persons
		CO2	Carry out assessment of companies and determine their tax liability
		CO3	Make the assessment of co-operative societies and trusts
		CO4	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
CM800401	Derivatives and Risk Management	CO1	Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations
		CO2	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 its function
		CO4	Analyse the operation and pricing of various types of futures
		CO5	Understand the concepts and methodology of option trading and apply the models of pricing the option contracts
CM800402	Personal Investment and Behavioural Finance	CO1	To get an understand of the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation
		CO2	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.
		CO3	Understand 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