

M.COM. (FINANCE & TAXATION)

COURSE OUTCOME (CO)

SEMESTER I

Course Code & title: (CM010101) SPECIALISED ACCOUNTING

CO1.1- Apply the knowledge of accounting in different practical situations.

CO1.2- Examine the value of goodwill and value of companies based on the value of shares and compare the real value of shares with the market prices and identify the mispricing.

CO1.3- Outline determination of purchase consideration in the event of amalgamation and to construct post amalgamation financial statements

CO1.4- List different types of NBFCs, their provisioning norms and to investigate NAV of mutual funds through hits computation.

CO1.5- Analyze theoretical aspects of emerging areas in accounting

CO – PSO Matrix

CORRELATION Levels as

1 – LOW 2 – MEDIUM 3 – HIGH

“ “ (Blank) for NO CORRELATION

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	3	3	1	3	2	3
CO1.2	3	3	1	3	2	3
CO1.3	3	3	1	3	2	3
CO1.4	3	3	1	3	2	3
CO1.5	3	3	1	3	2	3

TOTAL	15	15	5	15	10	15
AVERAGE	3	3	1	3	2	3

Course Code & Title: (CM010102) ORGANISATIONAL BEHAVIOUR

CO2.1- Explain concepts of organization behaviour.

CO2.2- Examine individual behaviour, personality and motivation.

CO2.3- Assess group behaviour and leadership related to organizational behaviour.

CO2.4- Outline change management and deal with stress.

CO2.5- Explain role of organizational culture and conflict in organizational behavior.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	3		1	3		3
CO2.2	3		2	3		3
CO2.3	3		1	3		3
CO2.4	3		1	3		3
CO2.5	3		1	3		3
TOTAL	15		6	15		15
AVERAGE	3		1.2	3		3

Course Code & Title: (CM010103) MARKETING MANAGEMENT

CO3.1-Describe customer centricity, CRM, value chain and customer delight.

CO3.2- Illustrate market segmentation process and its applications in marketing strategies.

CO3.3- Examine consumer behavior and its impact in marketing.

CO3.4- Identify product line, product mix, brand equity, brand identity, brand personality and brand image.

CO3.5- Describe ideas regarding services marketing and service quality.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	3		1	3		3
CO3.2	3		1	3		3
CO3.3	3		1	3		3
CO3.4	3		1	3		3
CO3.5	3		1	3		3
TOTAL	15		5	15		15
AVERAGE	3		1	3		3

Course Code & Title: (CM010104) MANAGEMENT OPTIMISATION TECHNIQUES

CO4.1- Explain various business optimisation models.

CO4.2- Ability to develop Linear Programming Models for business problems and solve the same.

CO4.3- Application of Linear Programming in the areas of transportation and assignment.

CO4.4- Develop decision making skills under uncertainty, risk and replacement of assets.

CO4.5- Apply network analysis techniques for project implementation.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	3		1	3	3	3
CO4.2	3		1	3	3	3
CO4.3	3		1	3	3	3
CO4.4	3		1	3	3	3
CO4.5	3		1	3	3	3
TOTAL	15		5	15	15	15
AVERAGE	3		1	3	3	3

Course Code & Title: (CM010105) METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

CO5.1-Explain basic concepts of social science research.

CO5.2- Ability to formulate a research design.

CO5.3-Illustrating a sampling design.

CO5.4-Construct an instrument, its validation and different forms of scaling.

CO5.5-Discuss the technique of research reporting.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO5.1	3		3	3	3	3
CO5.2	3		3	3	3	3
CO5.3	3		3	3	3	3

CO5.4	3		3	3	3	3
CO5.5	3		3	3	3	3
TOTAL	15		15	15	15	15
AVERAGE	3		3	3	3	3

SEMESTER – II

Course Code & Title:(CM010201) ADVANCED CORPORATE ACCOUNTING

CO1.1-Ability to prepare consolidated financial statements of group companies.

CO1.2- Ability to prepare financial statements of public utility companies and deal with the disposal of surplus.

CO1.3- Describe the procedure of bankruptcy under the recent Bankruptcy Procedure Code.

CO1.4- Explain the accounting procedures of liquidation of companies and gaining the ability to prepare various statements required as per the Companies Act.

CO1.5- Outline the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	3	3	1	3	2	3
CO1.2	3	3	1	3	2	3
CO1.3	3	3	1	3	2	3
CO1.4	3	3	1	3	2	3
CO1.5	3	3	1	3	2	3
TOTAL	15	15	5	15	10	15

AVERAGE	3	3	1	3	2	3
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Course Code & Title: (CM010202) HUMAN RESOURCE MANAGEMENT

CO2.1-Describe basic concepts of HRM and performance appraisal.

CO2.2- Describe human resource development, stress management and work life management.

CO2.3- Explain various aspects of training.

CO2.4- Explain various aspects of industrial relations so as to evaluate the real cases of industrial relations.

CO2.5- Examine HR outsourcing, HR accounting and HR audit.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	3	3	1	3	2	3
CO2.2	3			3		3
CO2.3	3			3		3
CO2.4	3		1	3		3
CO2.5	3	2	1	3		3
TOTAL	15	5	3	15	2	15
AVERAGE	3	1	0.6	3	0.4	3

Course Code & Title: (CM010203) INTERNATIONAL BUSINESS AND FINANCE

CO3.1- Compare and contrast globalisation, internationalisation of business and the international business environment.

CO3.2- Describe theories of international trade, trade barriers and trade blocks.

CO3.3- List various economic institutions related to international trade.

CO3.4- Describe various aspects of international monetary system.

CO3.5- Predict international investment environment.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	3			3		3
CO3.2	3			3		3
CO3.3	3			3		3
CO3.4	3			3		3
CO3.5	3			3		3
TOTAL	15			15		15
AVERAGE	3			3		3

Course Code & Title: (CM010204) QUANTITATIVE TECHNIQUES

CO3.1- Application of quantitative techniques in business and management.

CO3.2- Design appropriate parametric test for testing the hypotheses.

CO3.4- Identify the most suitable non parametric test for testing a hypothesis.

CO3.5- Identifying the most suitable sampling technique in research.

CO3.5- Application of the principles of SQC.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	3		3	3	3	3
CO3.2	3		3	3	3	3
CO3.3	3		3	3	3	3
CO3.4	3		3	3	3	3

CO3.5	3		3	3	3	3
TOTAL	15		15	15	15	15
AVERAGE	3		3	3	3	3

Course Code & Title: (CM010205) STRATEGIC MANAGEMENT

CO4.1-Explican theoretical foundations of strategic management.

CO4.2- Examine various models of environmental and internal analysis.

CO4.3- Outline strategy formulation process at the corporate level.

CO4.4- Illustrate various tools of strategic planning and evaluation.

CO4.5- Identifying modes of implementation and control of strategies.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	3			3		3
CO4.2	3			3		3
CO4.3	3			3		3
CO4.4	3			3	2	3
CO4.5	3			3		3
TOTAL	15			15	2	15
AVERAGE	3			3	0.4	3

SEMESTER – III

Course Code & Title:(CM010301) STRATEGIC FINANCIAL MANAGEMENT

CO1.1- Describe theoretical foundations of financial management and financial management decisions.

CO1.2- Examine the feasibility of different options regarding discount, credit period, storage cost etc. related to current assets and current liabilities and estimate working capital requirements.

CO1.3- Assess long term proposals and evaluate the risk associated with long term investment.

CO1.4- Justify the decisions regarding leasing of capital assets.

CO1.5- Explain the performance of business entities.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	3			3		3
CO1.2	3			3	2	3
CO1.3	3			3	2	3
CO1.4	3			3	2	3
CO1.5	3			3	2	3
TOTAL	15			15	8	15
AVERAGE	3			3	1.6	3

Course Code & Title: (CM010302) INCOME TAX - LAW AND PRACTICE

CO2.1- Explain the basic concepts of Income Tax.

CO2.2- Illustrate/compute the income from salary and house property.

CO2.3- Examine taxable profit of a business or profession.

CO2.4- Solve capital gain and income from other sources.

CO2.5- Examine Gross Total Income of an Individual.

CO2.6- Explain eligible deductions and examine taxable Income and tax liability of an individual.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	2			3		3
CO2.2	2			3	2	3
CO2.3	2			3	2	3
CO2.4	2			3	2	3
CO2.5	2			3	2	3
TOTAL	10			15	8	15
AVERAGE	2			3	1.3	3

Course Code & Title: (CM010303) SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CO3.1-Describe the concepts of investments, different types of investments, views of investment and process of investment and use the theoretical knowledge in investment information for selection of securities.

CO3.2- Explain the types of risk in security market and use various tools for the valuation of bonds as well as economic indicators to predict the market.

CO3.3- Explain the tools of technical analysis, examine the patterns and trends in the market by using various tools and recommend to take investment decisions after understanding market efficiency level also.

CO3.4- Design Modern portfolio theories and construct optimum portfolios.

CO3.5-Justify revising of constructed portfolios as per risk and return association by using different strategies

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	3			3		3
CO3.2	3		2	3	2	3

CO3.3	3		2	3	2	3
CO3.4	3		2	3	2	3
CO3.5	2		1	3	1	3
TOTAL	14		7	15	7	15
AVERAGE	4.6		1.4	3	1.4	3

Course Code & Title: (CM800301) INDIRECT TAX LAWS

CO4.1-Describe the basic concepts of the Goods and Services Tax.

CO4.2- Explain the levy and collection of tax and tax credit

CO4.3- Illustrate the provisions regarding registration, preparations of books of accounts and filing of returns under the Act.

CO4.4- Discuss the powers of GST authorities regarding inspection, search and seizure.

CO4.5- Describe the Customs Law in India.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	3			3		3
CO4.2	3			3		3
CO4.3	3			3	1	3
CO4.4	3			3		3
CO4.5	3			3		3
TOTAL	15			15	1	15
AVERAGE	3			3	0.2	3

SEMESTER – IV

Course Code & Title: (CM010401) ADVANCED COST AND MANAGEMENT ACCOUNTING

CO1.1-Solve activity based absorption methods instead of conventional absorption method.

CO1.2- Use the marginal costing principles in decision making situations of businesses.

CO1.3- Assess practical cases of pricing decisions in different situations.

CO1.4- Describe the concepts of standard costing, and the process of cost control through it.

CO1.5- Assess the practical issues related to transfer pricing.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1.1	3	3	1	3	2	3
CO1.2	3	3	1	3	2	3
CO1.3	3	3	1	3	2	3
CO1.4	3	3	1	3	2	3
CO1.5	3	3	1	3	2	3
TOTAL	15	15	5	15	10	15
AVERAGE	3	3	1	3	2	3

Course Code & Title: (CM010402) INCOME TAX – ASSESSMENT & PROCEDURES

CO2.1-Illustrate and solve the total income and tax liability of firms and Association of Persons

CO2.2- Explain assessment of companies and determine their tax liability

CO2.3- Explain and justify assessment of co- operative societies and trusts.

CO2.4- Describe the assessment procedures, TDS and advance payment of tax and application in various situations.

CO2.5-Discuss tax planning concepts and apply the same.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO2.1	3			3	2	3
CO2.2	3			3	2	3
CO2.3	2			3		3
CO2.4	3			3		3
CO2.5	3			3		3
TOTAL	14			15	4	15
AVERAGE	2.8			3	0.8	3

Course Code & Title: (CM800401)DERIVATIVES AND RISK MANAGEMENT

CO3.1-Describe derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations.

CO3.2-Examine the implications of Risk in the perception of individuals and Institutions and measurement of risks.

CO3.3- Describe and explain the concept of forward market and its function.

CO3.4- Examine the operation and pricing of various types of futures.

CO3.5- Describe the concepts and methodology of option trading and apply the models of pricing the option contracts.

CO3.6- Describe exchanges through Swaps.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO3.1	3		1	3	2	3
CO3.2	3		1	3	2	3
CO3.3	3			3		3
CO3.4	3			3	2	3
CO3.5	3			3	1	3
TOTAL	15		2	15	7	15
AVERAGE	3		0.4	3	1.4	3

Course Code & Title: (CM800402) PERSONAL INVESTMENT AND BEHAVIOURAL FINANCE

CO4.1-Explain the meaning and significance of Financial literacy, Financial Discipline& Financial Competency, the role of family and parents in financial socialization.

CO4.2- Describe and justify the Significance of savings on financial destiny and its relationship with Consumerism and to explain the different elements/steps in Personal Financial Planning to attain Financial Well Being and Examine the different retail investment avenues.

CO4.3- Describe Behavioural Finance, its evolution and related theories

CO4.4- Explain Different Heuristics, Biases and other Irrational Investment Behaviours.

CO4.5- Describe the relationship between biases and to adopt techniques to lower the impact of biases.

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO4.1	3			3		3
CO4.2	3			3		3

CO4.3	3			3		3
CO4.4	2			2		2
CO4.5	2			2	2	2
TOTAL	13			13	2	13
AVERAGE	2.6			2.6	0.4	2.6