

## POSTGRADUATE PROGRAMME: COURSE OUTCOME

Name of the Programme: M.Com.

Name of the Class	Course Code	Course Title		Course Outcomes
<b>SEMESTER I</b>				
M.COM-I	101	Management Accounting	CO1	Student will understand the concept of Marginal Costing, its applications, different techniques, of managerial cost accounting and Fixed and Variable Cost Analysis in decision making process.
			CO2	Understand the concept of budget and budgetary control, types of budgets and preparation of functional budgets in an organization.
			CO3	Understand the concept of Working Capital Management, determination of working capital, components of working capital and accounts receivable and inventory management.
			CO4	Student will understand the concept of Financial Accounting and its limitations, emergence of Management Accounting and Cost Accounting, its advantages and distinction between Management

				Accounting and Cost Accounting
M.COM-I	102	Strategic Management	CO1	Conceptual Clarity on Strategic management
			CO2	Development effective Strategy formulation and analytical ability and Skills to design Strategic Plan
			CO3	Development of Applicability skills and Technical skills
			CO4	Development of Technical and Analytical abilities
M.COM-I	103	Advanced Accounting Group A	CO1	Getting familiar with the Advanced Concepts
			CO2	Understanding the Consolidation of Financial Statements of Holding Companies & two Subsidiary Companies
			CO3	Prepare Statement of Affairs of the Companies in Liquidation
			CO4	In the today's competitive Corporate World to understand the needs and methods of valuation of Goodwill & Shares
M.COM-I	104	Income Tax Group A	CO1	Understand provide the basic knowledge of Income Tax Act. 1961
			CO2	Understand the concepts of Heads of Income and to compute the income under each head.
			CO3	Understand the concept of deductions and provisions of Sec. 80C to 80U
			CO4	Compute the taxable income of an Individual , Hindu Undivided Family and Companies.
M.COM-I	107	Advanced Cost Accounting	CO1	Development of overall outlook of Cost Accounting
			CO2	Understanding the related weightage of employee cost in

		Group -C		the total cost of product/service
			CO3	Understand the significance of overheads in the total cost of product/service
			CO4	Understand formats of cost sheets as per Industry Specifications
M.COM-I	108	Costing Technique Examination s and Responsibility Accounting Group-C	CO1	Understand Budget Preparation Process
			CO2	Understand the impact of adverse and favourable variances on cost of a product/service
			CO3	Understand the industry specific cost ratios.
			CO4	To understand the importance of various tools to evaluate the business centers.
M.COM-I	113	Production and Operation Management Group F	CO1	Awareness on Career opportunities in Supply Chain, Management Introduction to Alternative Career opportunities
			CO2	Development of Innovative abilities and Application oriented skill
			CO3	Awareness on the recent and emerging areas Change in overall perception towards quality enhancement
M.COM-I	114	Financial Management Group-F	CO1	Developing understanding on Financial Management
			CO2	Developing Financial Statement analysis skills
			CO3	Developing Decision making Skills
			CO4	Developing skills for effective Credit and Working Capital Management

## SEMESTER II

M.COM-I	201	Financial Analysis and Control	CO1	Application of IT for financial analysis
			CO2	Understanding basics of financial analysis
			CO3	To gain knowledge of practically comparing financial results of different years and different
			CO4	Understand the importance of cash liquidity in an organization. To understand the computation of cash and fund flows under operating, investing and financing categories. companies. Develop the skill of appropriate use of different ratios to evaluate the financial performance of entities
M.COM-I	202	Industrial Economics	CO1	Will get an overview of industrial economics
			CO2	Will know about the concepts used in industrial economic
			CO3	Students will understand the theories of industrial location
			CO4	Students will know about industrial imbalance in India
			CO5	Students will know about industrial productivity and efficiency
			CO6	Students will know about industrial productivity, size of firms etc.
			CO7	Students will know about industrial finance and its sources
			CO8	Students will understand problems of small and micro industries in India

M.COM-I	203	Specialized Areas in Accounting Group A	CO1	Describe how contract accounting is used for performance evaluation and decision making Recalls the distinction between Amalgamation in the nature of of purchase and analyses the situation where the Alteration of share capital and internal reconstruction is required
			CO2	To develop competency of students to solve problems relating Special areas in accounting including accounting for Services Sector
			CO3	To Maintain different types of ledgers, prepare documents such as Invoice, Credit Note and Debit Note, identify the different types of returns and their applicability to the business, Monthly Returns, Quarterly Return
M.COM-I	204	Business Tax Assessment & Planning Group A	CO1	Understand the provision for computation of income of various entities.
			CO2	Understand the provisions of returns, assessment and procedure of assessment
			CO3	Understand need and importance of Tax Planning and Management
			CO4	Understand the Basic concept and framework under GST Act & Customs Act.
M.COM-I	207	Application Cost Accounting Group -C	CO1	Learners must be able to reconcile the cost and financial data
			CO2	Understand the concepts of PLC and VCA

			CO3	Understand the Cost Distortions in Traditional Costing and compare it with ABC.
M.COM-I	208	Cost Control & Cost System Group -C	CO1	Students must understand the role of Marginal Costing in short term decision making.
			CO2	Understand the relevance of pricing
			CO3	Students will be able understand process of installation of costing system.
			CO4	Develop insight into Cost Reduction and Cost Control technique & to understand measurement of productivity
M.COM-I	213	Business Ethics and Professional Values Group-F	CO1	Understand How companies ethically operate
			CO2	Understand how CSR activities help the society for better living
			CO3	Understand how ethical practices can be adopted in different areas of business
			CO4	Awareness on the importance of environmental issues and Sustainable Development
M.COM-I	214	Elements of Knowledge Management Group -F	CO1	Developing Conceptual Skill and Improving analytical Ability .
			CO2	Developing Technical and Practical Oriented Skills
			CO3	Understands Value based and Application Oriented Skills
			CO4	Understands Administrative and Management skills
<b>SEMESTER III</b>				
M.COM-II	301	Business Finance	CO1	Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money.

			CO2	Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm.
			CO3	Students will be able to learn the sources of finance to be tapped for running business successfully.
			CO4	Students will be able to apply best practice in working capital management.
M.COM-II	302	Research Methodology For Business	CO1	Students will be able to understand the role and importance of corporate finance, and learn the calculation value of money.
			CO2	Students will be able to understand the financial planning, theories of capitalization and estimation of finance need of firm.
			CO3	Students will be able to learn the sources of finance to be tapped for running business successfully.
			CO4	Students will be able to apply best practice in working capital management.
M.COM-II	303	Advanced Auditing Group-A	CO1	To develop the knowledge about auditing standard.
			CO2	To know about the practice of Company Auditor
			CO3	Develop knowledge about Corporate Governance and audit committee
			CO4	Use of computer in audit
M.COM-II	304	Specialized Auditing Group-A	CO1	Student must able to understand new concept of auditing
			CO2	Student must able to understand process of internal audit
			CO3	Student must able to understand auditing in banks
			CO4	Students should know the application of auditing in cooperative sector in country like India
M.COM-II	307	Cost Audit	CO1	Understand importance of cost audit

		Group-C	CO2	Understand the role and responsibility of cost auditor
			CO3	Able to prepare plan for cost audit Able to understand how to draft Cost Audit Report.
M.COM-II	308	Management Audit Group-C	CO1	Understanding importance of management Audit
			CO2	Understanding The Procedure Of Management Audit
			CO3	Understanding Corporate Image In Management Audit
			CO4	Able To Understand Different Areas Of Management Audit
			CO5	Help To Understand Operational Audit.
M.COM-II	313	Human Resource Management Group-F	CO1	The student will be able to understand The Definition and meaning of Human Resource Management, its Concept, Approaches, Functions ▪ Can identify that the HRM is profession or not. ▪ Able to cope with the concept Human Resource Environment. ▪ Place of female employee in the organization. ▪ Identify the changing Role of Human Resource Management.
			CO2	The Objectives of Human Resource Planning and Development. ▪ Need and Estimation for Human Resource Planning and Development. ▪ Can understand the recruitment and selection process. ▪ Understand the concept of Retention of Manpower, Succession Planning
			CO3	Kinds of Retirement, Resignation, Discharge, Dismissal, Suspension, Lay off. ▪ Identify he recent trends in HRM
M.COM-II	314	Organizational Behaviour	CO1	The Definition and meaning of organizational Behaviour Able to cope with the role of technology in organization. Describe the theoretical and conceptual framework of Organizational Behavior ▪ Analyze the impact of globalization



			CO2	To be understand the Concept and characteristics of Emotional Intelligence
			CO3	To be well acquainted with Emotional intelligence in the Workplace
			CO4	To understand the meaning and Causes of Stress ▪ Get detail knowledge about the Conflict ▪ To be understand Concept and Types of Group and Team building
<b>SEMESTER IV</b>				
M.COM-II	401	Financial Services 401	CO1	Students will be able to learn the importance and working of capital market.
			CO2	Student will be able to understand the working of BSE and NSE, and OTCEI in detail.
			CO3	Students will be able to know the role of inter-mediatories, Mutual funds. Portfolio management.
			CO4	Students will be able to know the role of SEBI in regulating stock exchanges and investors' education, financial advisors.
M.COM-II	402	Industrial Economic Environment	CO1	Will understand the impact of economic and non – economic factors affecting industrial environment
			CO2	Will understand role of various types of industries in India like small scale industries, public sector industries, MNCs etc.
			CO3	Critically evaluate industrial polices in India
			CO4	Analyze the impact of new industrial policy adopted by India
			CO1	Will understand role, progress and problems of manufacturing and service industries in India
M.COM-II	403	Recent	CO1	Students will know the professionalism in Accounting

		Advances in Accounting, Taxation & Auditing Group-A		process
			CO2	Students will understand the benefit of new reforms among different stakeholders.
			CO3	Students will understand the application of new accounting methods for better efficacy building
			CO4	Students will understand the need for emerging trends in accountancy
M.COM-II	407	: Recent Advances in Cost Auditing and Cost System	CO1	Understand Cost Accounting Standards in depth Audit
			CO2	Understand GST and Productive Audit
			CO3	Understanding ERP
			CO4	Able to understand different areas of recent changes
M.COM-II	413	Recent Advances in Business Administration	CO1	Can identify dimensions Approaches towards managing change. Able to cope with the futuristic and Strategic approaches due technology.
			CO2	Able to know the challenges before customer centric organization ▪ Identify the best practices and way to measure the success of customer centric company.
			CO3	Able to Know the cross cultural Management issues. ▪ Able to identify to aquatint the role, importance and current trends in merger
			CO4	Identify the prerequisite for success. ▪ Able to identify the concept and significance of Restructuring and Reengineering of Business. ▪ Able to cope with the steps of innovation management. And also the role of various institution for promoting.