

**POST GRADUATION DEPARTMENT OF COMMERCE
PROGRAMME: MASTER OF COMMERCE (M.COM)
PROGRAMME OUTCOMES (POs)**

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| At the end of the programme students will be able to: | |
| PO 1 | Apply the knowledge and skills in the corporate world. |
| PO 2 | Perform research in social sciences. |
| PO 3 | Venture into start-ups. |

PROGRAMME SPECIFIC OUTCOMES (PSOs)

M.COM ACCOUNTING AND FINANCE

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| At the end of the programme students will be able to: | |
| PSO 1 | Enhance skills to apply accounting knowledge in the preparation and presentation of financial statements. |
| PSO 2 | Analyze financial proposals and take wise investment decisions. |
| PSO 3 | Apply entrepreneurial skills to create venture. |

Course Outcomes 2024-25

SEMESTER -I

COM-500 Advanced Financial Management

CO1: Explain the principles and concepts of financial management

CO2: To evaluate and judge short term and long term projects.

CO3: To take investment and dividend decision.

CO4: Manage the short-term short term and long term finances of business

COM-501 Capital Markets and Stock Exchange Operations

CO1: Recall the theoretical background of the Indian Capital markets.

CO2: Manage the trading, clearing and settlement system in Indian stock exchanges

CO3: Calculate the Indian Stock Market Indices.

CO4: Manage risk and surveillance system in Indian stock exchanges

COM-502 Entrepreneurship and Venture Capital

CO1: Explain the basic concepts of entrepreneurship and entrepreneurial climate in India.

CO2: Identify the role of venture capital in transforming the economy.

CO3: Prepare a business plan by understanding its legal formalities.

CO4: Formulate strategies during different stages of business life cycle

COM-503 Organizational Behaviour

CO1: To explain the different models of organizations and Individual behaviours.

CO2: To manage conflict and stress in the organization.

CO3: To manage Power & Organizational Politics.

CO4: To manage the workforce in the organization through counseling and acceptance of change at workplace

COM-521 Advanced Corporate Accounting

CO 1: Prepare financial statements of companies as per the Companies Act, 2013 and financial statements of Banking and Insurance companies.

CO 2: Manage the procedure involved in the amalgamation of Companies.

CO 3: Manage the procedure for winding up the company.

CO 4: Prepare consolidated Balance Sheet, Profit and Loss Account and Cash Flow Statement of Holding Companies

SEMESTER -II

COM-504 Marketing and Consumer Behaviour

CO1: Assess the significance of Demand Vs. Supply and perform STP & Marketing Mix.

CO2: Assess the role and importance of understanding consumer behavior.

CO3: Find answers to Who the Customers are and What influences their behaviour.

CO4: Assess the level of satisfaction among customers and how they react on social media

COM-505 Management of Mutual Funds

CO1: Explain the basics of mutual funds, their role and structure, different kinds of mutual fund schemes, and their features.

CO2: Explain what is an Offer Document – NFO, SID, SAI and KIM

CO3: Compare various schemes in Mutual Funds.

COM-506 Security Analysis and Portfolio Management

CO1: Perform Return and Risk analysis of Companies.

CO2: Analyse the Equity and Debt of companies.

CO3: Analyse and Select a Portfolio.

CO4: Evaluate Portfolio Performance and Revise the Portfolios.

COM-507 Financial Derivatives

CO1: Explain the operations of Derivatives in India.

CO2: Perform Valuation, and Pricing of different types of Derivative products.

CO3: Apply judgment on use of derivative instruments.

COM-525 Direct Taxes

CO1: Explain the Income-tax Act provisions as per the recent Finance bill.

CO2: Discuss the tax provisions regarding computing the gross total income and tax liability.

CO3: Compute an individual's gross total income and tax liability.

CO4: Discuss the taxation of companies.

SEMESTER -III

COO330 Financial Derivatives Market

CO1: Demonstrate an understanding of the risk management approaches and techniques.

CO2: Describe and explain the fundamental features of arranging key financial derivative instruments.

CO3: Ability to solve problems requiring pricing derivative instruments and hedge market risk based on numerical data and current market trends.

CO4: Ability to devise risk management strategies and solutions based on a detailed risk assessment analysis and associated factors.

CO5: Ability to understand clients' risk management needs and effectively communicate solutions comprising financial derivatives.

CO6: Ability to work independently or as part of a team to develop optimal investment strategies integrating financial derivative instruments

COO333 Financial Services

CO1: Explain the basics of Financial services and Factoring.

CO2: Analyse the process and methodology of Credit rating of Credit Rating Agencies etc.

CO3: Explain the working mechanism of Securitization with Legal Aspects and Depositories Operations.

COO336 Cost Management and Control

CO1: Manage and control cost in an organisation with the help of tools and techniques

CO2: Analyse projects and take managerial decisions

CO3: Perform project planning by using transportation and assignment problems.

CO4: Compute product cost using ABC analysis.

COO339 Direct Taxes

CO1: Explain the Income-tax Act provisions as per the recent Finance bill.

CO2: Discuss the tax provisions regarding computing the gross total income and tax liability.

CO3: Compute an individual's gross total income and tax liability.

CO4: Discuss the taxation of companies.

SEMESTER -IV

COO430 Security Analysis and Portfolio Management

CO1: Perform Return and Risk analysis of Companies.

CO2: Analyse the Equity and Debt of companies.

CO3: Analyse and Select a Portfolio.

CO4: Evaluate Portfolio Performance and Revise the Portfolios.

COO434 Management of Mutual Funds

CO1: Explain the basics of mutual funds, their role and structure, different kinds of mutual fund schemes, and their features.

CO2: Interpret the Offer Document – NFO, SID, SAI and KIM.

CO3: Assess the different investing schemes as an approach to investing in Mutual Funds.

COO436 Insurance Management

CO1: Use the fundamentals of Insurance management

CO2: Gain in-depth knowledge of various insurance policy, rating mechanism and claim management

CO3: Apply the marketing strategies used in insurance sector

COO437 Goods and Service Tax

CO1: Explain Goods and Service Tax, CGST, SGCT, IGST, and Classify Goods and Valuation Rules.

CO2: Discuss the tax provisions with reference to the Composition Scheme under GST, Exemptions under GST, Concept of Supply of Goods, and Nature of Supply.

CO3: File and Process GST Returns.

CO4: Compute Customs duty as per Customs laws.

COO450 Dissertation

CO1: Conduct minor research using advance statistical tools and techniques.

CO2: Provide recommendations to the research problems.