

**M.E.S. Vasant Joshi College of Arts and Commerce, Zuarinagar-Goa**

**Academic Year 2025-26**

**DEPARTMENT OF M.COM.**

**Course Outcomes**

**M.COM SEMESTER - I**

The students will be able to:

**Subject/Course: Advanced Financial Management (COM-5000)**

- CO1: Gain expert knowledge of principles and concepts used in finance;
- CO2: Be able to find out the best course of action among several financial options;
- CO3: Gain the understanding to apply financial concepts and principles in the overall management of an enterprise;
- CO4: Learn to manage the short-term resources of a business firm.

**Subject/Course: Advanced Corporate Accounting (COM-5001)**

The students will be able to:

- CO1: Understand and prepare financial statements of companies, banks, and insurance companies in compliance with relevant legal and regulatory frameworks.
- CO2: Develop a financial reporting format/template suitable for a new business scenario or regulatory change.
- CO3: Explain and apply the accounting treatment for amalgamation and reconstruction of companies, including the calculation of purchase consideration.
- CO4: Develop a restructuring plan for a financially distressed company and justify the choice between internal or external reconstruction.
- CO5: Understand the process of company liquidation and prepare the statement of affairs and liquidator's final statement of account.
- CO6: Explain the concepts of holding and subsidiary companies and apply consolidation procedures to prepare consolidated financial statements.

**Subject/Course: Entrepreneurship and Venture Capital (COM-5002)**

The students will be able to:

- CO1: Identify their role in transforming the economy to a higher level.
- CO2: Understand how to identify business ideas, and prepare a successful business plan.
- CO3: Make calculated decisions by while evaluating business plans.
- CO4: Apply strategic planning during different stages of the business life cycle.

**Subject/Course: Organizational Behaviour (COM-5003)**

The students will be able to:

- CO1: To understand the different models of organisations and individual behaviours.
- CO2: To understand how to overcome conflict and overcome stress.
- CO3: To understand group dynamics at work place and to manage Power & Organisational Politics.
- CO4: To develop skills of Counselling and acceptance of change at workplace

**Subject/Course: Capital Markets and Stock Exchange Operations (COM-5201)**

The students will be able to:

- CO1: To understand the theoretical background of the Indian Capital markets.
- CO2: To learn the trading system in Indian stock exchanges.
- CO3: To learn the clearing and settlement system in Indian stock exchanges
- CO4: To discuss the Indian stock market indices and learn to calculate the same.
- CO5: To explore the risk management and surveillance system in Indian stock exchanges.

**M.COM SEMESTER - II**

**Subject/Course: Marketing and Consumer Behaviour (COM-5004)**

The students will be able to:

- 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

**Subject/Course: Direct Taxes (COM-5005)**

The students will be able to:

- CO1: Explain the Income-tax Act provisions 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

**Subject/Course: Security Analysis & Portfolio Management (COM-5006)**

The students will be able to:

- 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.

**Subject/Course: Cost and Management Accounting (COM-5007)**

The students will be able to:

- CO1: Define cost accounting and management accounting, explain their objectives, scope, and the role of management accountants in decision-making.
- CO2: Apply marginal costing, absorption costing, and standard costing to calculate break even points, perform cost-volume-profit analysis, and solve related practical problems.
- CO3: Interpret financial statements using comparative, common-size, trend, and ratio analysis, and create a financial analysis report with actionable insights.
- CO4: Describe contemporary developments in accounting, such as environmental, social, and human resource accounting, and evaluate their relevance and impact on modern accounting practices.
- CO5: Apply accounting tools like cost-volume-profit analysis to support business decision making and develop strategies for managing costs and improving profitability.

**Subject/Course: Financial Derivatives (COM-5205)**

The students will be able to:

- 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

### **M.COM SEMESTER - III**

#### **Subject/Course: Research Methodology (COM-600)**

The students will be able to:

CO1: Successfully identify research gap and frame relevant research questions.

CO2: Identify the type of sample data required, collect and analyse, identify nature of sampling distribution and also reliability of the sample data.

CO3: Perform testing procedure to ensure randomness of the sample for further statistical inferences

CO4: Ensuring intellectual honesty and ethics while preparing a research report.

#### **Subject/Course: Basic Econometrics (COM-601)**

The students will be able to:

CO1: Apply methodology of regression analysis in developing models for data in social sciences.

CO2: Perform diagnostic tests on regression models and improvise their models.

CO3: Demonstrate application of dummy variables for varied purposes in the context of cross-section data.

CO4: Develop basic time series models for forecasting using the ARIMA structure.

CO5: Apply event study methodology on time series data for research and analytical purposes.

#### **Subject/Course: Corporate Mergers and Acquisitions (COM-622)**

The students will be able to:

CO1: Comprehensive and in-depth knowledge about mergers and acquisitions and broad-based knowledge about various forms of re-structuring,

CO2: To understand the theories of mergers.

CO3: To learn the types of mergers, M&A process and role of different parties.

CO4: To understand the takeover defences and Antitakeover measures.

**Subject/Course: Indirect Taxes (COM-623)**

The students will be able to:

CO1: Understand basic concepts of Goods and Service Tax, CGST, SGCT, IGST, classification of goods, and valuation rules.

CO2: Discuss the tax provisions concerning the composition scheme under GST, exemptions under GST, concept of supply of goods, and nature of supply.

CO3: Learn the basic procedures under GST, incorporating the registration, filing of returns, and tax payment.

CO4: Understand the tax provisions of customs law, valuation, and baggage rules.

**Subject/Course: Cost Management and Control (COM-626)**

The students will be able to:

CO1: Understand the basics of Cost Management and elements of costs.

CO2: Understand various techniques to be used to control the costs.

CO3: Understand and apply cost tools for making managerial decision.

CO4: Able to do project planning and review of controlling techniques

**M.COM SEMESTER - IV**

**Subject/Course: Advanced Econometrics (COM-603)**

The students will be able to:

CO1: Apply probability-based models, including LPM, logit, and probit models, to data in social sciences.

CO2: Perform forecasting by developing VAR models.

CO3: Estimate Granger causality models, including the VAR framework.

CO4: Develop models for examining the long-run relationship between financial variables using Johansen's cointegration and ARDL models.

CO5: Forecast financial market volatility using advanced GARCH volatility models and Kalman filter.

CO6: Demonstrate ability to develop useful panel data models with appropriate diagnostic procedures.

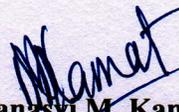
**Subject/Course: Dissertation (COM-651)**

Students will learn how to prepare a:

CO1: Standard quality dissertation work

CO2: Standard quality research paper

CO3: Standard quality working paper

  
**Dr. Manasvi M. Kamat**  
**Professor and Principal**

