

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

Academic Year 2026-2027 (NEP)

POST GRADUATE DEPARTMENT OF COMMERCE (M.COM)

Course Outcomes

M.COM SEMESTER - I

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

The students will be able to:

CO1: Gain expert knowledge of principles and concepts used in finance;

CO2: Analyze various sources of finance, mobilize and deploy in viable long term investment opportunities

CO3: Manage short term resources of the firm efficiently

CO4: Take appropriate decision with regards to distribution of profit keeping in mind shareholders needs and firms' growth

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

The students will be able to:

CO 1.Understand and prepare financial statements of companies, banks, and insurance companies in compliance with relevant legal and regulatory frameworks.

CO 2.Develop a financial reporting format/template suitable for a new business scenario or regulatory change.

CO 3.Explain and apply the accounting treatment for amalgamation and reconstruction of companies, including the calculation of purchase consideration.

CO 4.Develop a restructuring plan for a financially distressed company and justify the choice between internal or external reconstruction.

CO 5.Understand the process of company liquidation and prepare the statement of affairs and liquidator's final statement of account.

CO 6.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:

CO 1.Understand the evolution of entrepreneurial activities.

CO 2.Understand significance of Venture Capital financing.

CO 3.Prepare Business Plans and also assess using various valuation approaches.

CO 4.Understand significance of business life cycles.

CO 5.Making calculated decisions about various growth strategies

CO 6.Identify the potential to become a growth agent

Subject/Course: Organizational Behaviour (COM-5003)

The students will be able to:

CO 1. Understand different models of Men and how perception, values, attitudes, and motivation influence individual actions.

CO 2. Analyze sources, types, and consequences of conflict and stress and apply effective strategies for managing them.

CO 3. Evaluate group dynamics, the role of informal leaders, and the impact of organizational politics on power relationships and decision-making.

CO 4. Apply appropriate counselling approaches and change management process model to facilitate personal development and organizational transformation.

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

The students will be able to:

CO 1. Understanding of the primary and secondary capital markets in India.

CO 2. Explain and apply the trading systems and settlement procedures followed in BSE and NSE.

CO 3. Compare different stock market indices and their construction methodologies.

CO 4. Assess the effectiveness of risk containment and surveillance measures implemented by SEBI and stock exchanges

Subject/Course: Financial Services Operations (COM-5202)

The students will be able to:

CO 1. Identify and classify various financial services and functioning of credit ratings agencies.

CO 2. Analyze the securitization process, asset classes, benefits, and legal frameworks of SARFAESI Act.

CO 3. Evaluate the bye-laws and operational guidelines governing depositories and their business partners.

CO 4. Demonstrate the procedures of dematerialization, rematerialization, settlement, and pledging of securities through depositories...

M.COM SEMESTER - II

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

The students will be able to:

CO 1. Understand the significance of Marketing over the years.

CO 2. Apply STP and appropriate Marketing Mix based on the product lifecycle.

CO 3. Understand latest developments in the field of Marketing

CO 4. Understand various theories on Consumer Behaviour

CO 5. Assess various aspects of consumer behaviour through marketing research.

CO 6. Understand the role and importance of ethics on marketing.

Subject/Course: Direct Taxes (COM-5005)

The students will be able to:

- CO 1.Explain and critically analyse the Income-tax Act provisions per the recent Finance bill.
- CO 2.Analyse and evaluate the tax provisions regarding computing Income under the heads, Income from Salary, Income from House Property, Income from Business and Profession, Income from Capital gains and Other sources.
- CO 3.Evaluate the tax provisions related to the computation of gross total income and tax liability, and apply them to practical scenarios
- CO 4.Compute and analyze an individual's gross total income and tax liability, assessing the impact of various deductions and exemptions and create optimized tax-saving strategies based on current provisions.

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

The students will be able to:

- CO 1.Perform Return and Risk Analysis of Companies
- CO 2.Analyze Equity and Debt of Companies
- CO 3.Analyze and select a Portfolio
- CO 4.Analyze Portfolio Performance and Revise 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:

- CO 1.Explain the basic concepts, instruments, and regulatory structure of the derivatives market.
- CO 2.Analyze and apply forward and futures contracts for hedging and speculation.
- CO 3.Evaluate and construct options strategies using pricing models and risk measures.
- CO 4.Apply and critically assess advanced derivatives and their use in managing financial risks.

Subject/Course: Management of Mutual Funds (COM-5206)

The students will be able to:

CO 1. Identify and differentiate between various types of mutual funds.

CO 2. Understand the procedural framework and roles of key entities involved in the formation and operation of mutual funds in India.

CO 3. Analyze and interpret mutual fund offer documents and assess regulatory disclosures. CO

4. Evaluate different mutual fund investment plans and services to determine their

M.COM SEMESTER - III

Subject/Course: Research Methodology (COM-6000)

The students will be able to:

CO 1. Successfully carry out a literature review, content analysis, and identify relevant research problems. Cognitive Levels: Remembering, Understanding, Applying, Analysing, Evaluating and Creating

CO 2. Identify various statistical techniques required for the research questions. Cognitive Levels: Remembering, Understanding, Applying, Analysing, and Evaluating

CO 3. Identify and collect relevant psychometric / econometric data and use the appropriate tool for analysing the data, and interpretation of results. Cognitive Levels: Understanding, Applying, Analysing, Evaluating and Creating

CO 4. Ensuring intellectual honesty, research and publication ethics while preparing the research report. Cognitive Levels: Remembering, Understanding, Applying, Analysing, Evaluating and Creating

Subject/Course: Basic Econometrics (COM-6001)

The students will be able to:

CO 1. Apply methodology of regression analysis in developing models for data in social sciences. Cognitive Levels: Remembering and Understanding, Applying, Analyzing, Evaluating and create

CO 2. Perform diagnostic tests on regression models and improvise their models. Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create

CO 3. Demonstrate application of dummy variables for varied purposes in the context of cross-section data. Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create

CO 4. Develop basic time series models for forecasting using the ARIMA structure Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create.

CO 5. Apply event study methodology on time series data for research and analytical purposes Cognitive Levels: Remembering, Understanding, Applying, Analyzing, Evaluating and create.

Subject/Course: Qualitative Research (COM-6002)

The students will be able to:

CO 1. Understand importance of carrying out qualitative research.

CO 2. Prepare a sound qualitative research proposal

CO3: Develop relevant research questions, identify respondents, carryout field survey, and record the interviews.

CO4: Identify the emerging pattern using available tools.

CO 5. Preparation of effective and impressive qualitative report.

Subject/Course: Business Analytics (COM-6003)

The students will be able to:

CO1: Explain the concepts in business analytics, its process, and strategic significance.

CO2: Perform descriptive analytics on data with techniques of descriptive statistics and data visualization.

CO3 Learn how to work with Python

CO4: Apply techniques of Dummy classifier, Logistic regression, Decision tree, and Random forest

Subject/Course: Data Insights and Analytics (COM-6004)

The students will be able to:

CO1: Explain the fundamental concepts, terminologies, and types of Data Analytics including Descriptive, Diagnostic, Predictive, and Prescriptive Analytics

CO2: Apply R Studio for performing data import, data manipulation, descriptive and predictive analytics, and generate visual reports.

CO3: Demonstrate the ability to use Tableau for connecting data sources, creating visualizations, dashboards, and stories for analytical reporting.

CO4: Utilize Spreadsheet tools for data organization, analysis, financial modeling, and dashboard creation using advanced formulas and functions.

Subject/Course: Personal Financial Planning and Wealth Managemen (COM-6401)

The students will be able to:

CO1: Analyze the process and importance of personal financial planning for effective wealth creation

CO2: Evaluate key aspects of insurance, retirement, taxation, and estate planning for financial stability.

CO3: Apply investment and risk management strategies to develop balanced portfolios.

CO4: Design integrated wealth management strategies for long-term financial sustainability

Subject/Course: Indirect Taxes (COM-6402)

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: E-Filing of Income Tax Returns for Individual Assesseees (COM-6403)

The students will be able to:

CO1: Explain the structure and procedural requirements of the Indian Income Tax system for individuals

CO2: Operate the Income Tax e-filing portal for individual registration and compliance..

CO3: Prepare, file, and verify ITR–1 and ITR–2 based on different income scenarios.

CO4: Analyze post-filing issues such as rectifications, acknowledgements, and responses to notices.

Subject/Course: Computerized Accounting (COM-6404)

The students will be able to:

CO 1. Explain the structure and workflow of computerized accounting systems and their advantages over manual accounting.

CO 2. Operate Tally software for accounting transactions, including inventory management and ledger maintenance.

CO 3. Record, simulate, and report GST transactions in Tally, including sales, purchases, and GST ledgers.

CO 4. Prepare financial statements, reconcile errors, and generate reports including GST summaries for decision-making

M.COM SEMESTER - IV**Subject/Course: Advanced Econometrics (COM-6201)**

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: Environmental Social and Governance Principles and Practice (COM-6202)

Students will learn how to prepare a:

CO1: Understand the fundamental concepts underlying Environmental Social and Governance (ESG).

CO2: Explain the functioning of the board and its responsibilities towards ESG practices

CO3: Identify the risks associated with CSR practices and demonstrate risk management strategies

CO4: Develop an insight into the reporting framework and disclosures under ESG.

Subject/Course: Cost Management and Control (COM-6203)

Students will learn how to prepare a:

CO1: Explain the fundamental concepts and contemporary relevance of cost management, including cost control, reduction, and strategic cost management

CO2: Analyze and compare traditional costing systems with modern approaches such as Activity-Based Costing, Target Costing, and Transfer Pricing to support managerial decision-making

CO3: Apply cost management and control techniques using PERT and CPM models to optimize cost and improve operational efficiency.

CO 4. Evaluate and interpret results from Transportation and Assignment problems to recommend cost-effective solutions for business decision-making.

Subject/Course: Treasury and Forex Management (COM-6204)

Students will learn how to prepare a:

CO1: Demonstrate understanding of treasury functions and systems for effective liquidity and cash flow management.

CO2: Analyze domestic financial markets and assess risk and return through treasury instrument

CO3: Analyze exchange rate mechanisms and apply forex concepts to practical situations.

CO 4. Apply and evaluate trading and hedging strategies to manage currency risk and settlements

Subject/Course: International Financial Management (COM-6205)

Students will learn how to prepare a:

CO1: Analyze international finance concepts, instruments, and monetary systems

CO2: Apply financing, investing, and working capital decisions for MNCs

CO3: Analyze foreign exchange markets and apply exchange rate theories.

CO 4. Measure and manage foreign exchange exposures and risks

Subject/Course: Corporate Valuation (COM-6206)

Students will learn how to prepare a:

CO1: Explain the context, key approaches, and processes involved in corporate valuation including bias, uncertainty, and complexity.

CO2: Apply Enterprise Discounted Cash Flow (DCF) models to assess firm value.

CO3: Analyze and compare valuation results using Relative Valuation and Non-DCF approaches such as book value, market multiples, and transaction methods.

CO 4. Evaluate Economic Value Added (EVA) approach to value creation.

Subject/Course: Banking and Financial Institutions (COM-6207)

Students will learn how to prepare a:

CO1: Define and describe the fundamental concepts, roles, and functions of banking, along with the structure and governance of the Indian banking system.

CO2: Explain the interlinkages between banking operations and macroeconomic variables, and the impact of RBI's monetary policy tools (CRR, SLR, Repo, Reverse Repo).

CO3: Analyze asset-liability management techniques, liquidity risk, and the impact of NPA management, Basel norms, and regulatory frameworks on banking stability

CO 4. Evaluate the effectiveness of financial institutions and intermediaries (like NABARD, SIDBI, NHB, EXIM Bank, and IIFCL) in promoting economic growth and financial inclusion.

CO 5. Develop informed insights and policy recommendations to address contemporary challenges in the Indian banking and financial sector.

Subject/Course: Corporate Mergers and Acquisitions (COM-6208)

Students will learn how to prepare a:

CO1: Define and describe the key forms of corporate restructuring, and explain their relevance in the Indian business context.

CO2: Apply merger theories in real world M&A Scenarios

CO3: Differentiate between types of mergers, assess the strategic fit and the process of acquisition

CO 4. Critically evaluate takeover defense mechanisms and design effective strategies to protect or acquire corporate control

Subject/Course: Management of Financial Services (COM-6209)

Students will learn how to prepare a:

CO1: Apply the concepts and legal procedures of leasing.

CO2: Analyze the different types of factoring

CO3: Evaluate venture capital financing models, stages of funding, and assess the role of angel investors

CO 4. Evaluate the functions, strategic roles and services of investment banks and stock brokers

Subject/Course: Financial Risk Management (COM-6210)

Students will learn how to prepare a:

CO1: Demonstrate understanding of risk, its classifications, and the principles of risk management.

CO2: Evaluate risk assessment techniques and implement suitable strategies for risk treatment and administration.

CO3: Examine credit risk, its measurement and approaches to mitigation

CO 4. Analyse operational risk, its governance framework and methods of mitigation