

## Programme Outcomes (PO) MCom

On completion of MCom programme, the students are expected to

PO1	To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
PO2	To acquaint a student with conventional as well as contemporary areas in the discipline of commerce .
PO3	To provide in depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management , security market operations and business environment, Research Methodology and Tax planning.
PO4	To develop the decision making skill through costing methods and practical application of management accounting principles.
PO5	To attain Eligibility for applying examinations like SET,NET etc
PO6	To attain eligibility for joining professional courses in teaching.

I Semester	MCM.1C01: BUSINESS ENVIRONMENT	Credit
Core		4
CO1	To understand the different environment in the business climate	
CO2	To know the minor and major factors affecting the business in various streams	
CO3	.To know the different environment like, political, technological and economic environment in the business	
CO4	To acquire in-depth knowledge about legal environment etc.	
CO5	To study the benefits and cost of globalization	

<b>1st Semester</b>	<b>ADVANCED MANAGEMENT ACCOUNTING</b>	<b>Credits</b>
<b>Core</b>		<b>4</b>
CO1	To understand the concept of management accounting and its significance in the business.	
CO2	To understand, develop and apply the techniques of management accounting in the financial decision making.	
CO3	To analyse the financial statements	
CO4	To develop competence in managerial decision making	

<b>Ist Semester</b>	<b>MCM1C02</b>	<b>Credit</b>
<b>Core</b>	<b>CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>4</b>
CO1	Explain the basic concept and stakeholders of corporate governance	
CO2	Analyse the emerging trends in good governance practices.	
CO3	Describe theories and models of corporate governance and Legislative framework of corporate governance- an international perspective	
CO4	Describe various committees of corporate governance and reporting standards	
CO5	Explain different elements of corporate governance	
CO6	Explain corporate ethics to familiarise the students	

<b>I Semester</b>	<b>MCM1C03 QUANTITATIVE TECHNIQUES FOR BUSINESS</b>	<b>Credit</b>
		<b>4</b>
CO1	Explain the need for quantitative methods for making decision	
CO2	To understand the probability of events for more complex outcomes	
CO3	Develop data and draw inference from it	
CO4	To find and interpret statistical values by using statistical tools (correlation and Regression)	
CO5	To employ appropriate mathematical tools to solve problems	

<b>1 semester</b>	<b>Mcm1c04-management theory and organizational behavior</b>	<b>Credit</b>
<b>Core</b>		<b>4</b>
CO1	To understand the concept management and organizational behaviour	
CO2	To Analyze the conceptual frame work of organizational behaviour.	
CO3	To examine the various element of management and OB	
CO4	To understand to develop good leaders	
CO5	To develop a good team, higher productivity, organizational culture and job satisfaction	

<b>III Semester</b>	<b>MCM3C13 RESEARCH METHODOLOGY</b>	<b>Credit</b>
<b>Core</b>		<b>4</b>
CO1	To understand the various kinds of research objectives, research design and sampling.	
CO2	To acquire the basic knowledge on qualitative ,quantitative research technique.	
CO3	Have adequate knowledge on measurement and scaling techniques.	
CO4	Have basic awareness of data analysis and hypothesis testing procedure	
CO5	Be able to write and develop independent thinking for critically analysing research reports	

<b>III Semester</b>	<b>MCM3EF01: INVESTMENT MANAGEMENT</b>	<b>Credit</b>
CO1	Define Investment, Risk and Return	
CO2	Classify different types of investment and compare Risk and Return associated with each type of investment	
CO3	Explain different approaches to security analysis	
CO4	Construct Portfolio and Measure the risk and return of portfolio	
CO5	Explain role of SEBI in investor grievances redressal system	

<b>III Semester</b>	<b>MCM3C13: RESEARCH METHODOLOGY</b>	<b>Credit</b>
<b>Core</b>		<b>4</b>
CO1	To develop understanding of the basic framework of research process.	
CO2	To develop an understanding of various research designs and techniques.	
CO3	To identify various sources of information for literature review and data collection.	
CO4	To develop an understanding of the ethical dimensions of conducting applied research.	
CO5	Prepare a project proposal and organize and conduct research	
CO6	Select and define appropriate research problem and parameter	

<b>III Semester</b>	<b>MCM3C11 Financial management</b>	<b>Credit</b>
CO1	To understand the finance function and decisional areas of financial management.	
CO2	To Analyze the long term sources of finance.	
CO3	To examine the efficient management of working capital.	
CO4	Develop Conceptual Framework of financial leverages and capital structure theories.	
CO5	Facilitate the awareness about dividend and concerned policies	

<b>III Semester</b>	<b>MC3MEF02 Financial markets and institutions</b>	<b>Credit</b>
<b>Core</b>		<b>4</b>
CO1	Define Investment, Risk and Return	
CO2	Classify different money market instruments	
CO3	Classify different capital market instruments	
CO4	Analyse various financial institutions in financial system	
CO5	Explain role of regulatory institutions in financial system	

<b>III Semester</b>		<b>MCM3C12Income tax law, practice and tax planning I</b>	<b>Credit</b>
<b>Core</b>			<b>4</b>
CO1	To understand the basic terms of income tax		
CO2	Compute the total income under different heads		
CO3	Describing the clubbing and aggregation of income		
CO4	Analyse the powers and functions of income tax authorities		
CO5	Explain the procedure of assessment of income tax		

<b>IV Semester</b>		<b>MCM4EF03/MCM4EFT03: INTERNATIONAL FINANCE</b>	<b>Credit</b>
<b>Core</b>			<b>4</b>
CO1	To understand the concept and significance of international finance		
CO2	To understand the international financial markets and exchange theories		
CO3	Apply knowledge of foreign exchange hedging to identify and manage the foreign exchange risks faced by globally active firms		
CO4	To apply the basic understanding of how to use foreign exchange derivatives and other techniques to manage foreign exchange exposures of firms.		
CO5	To get an idea about foreign exchange exposure and risk management		
<b>IV Semester</b>		<b>MCM4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT</b>	<b>Credit</b>
<b>Core</b>			<b>4</b>
CO1	Have a good understanding of derivative securities		
CO2	Acquire knowledge of how forward contracts, futures contracts, swaps and options work, how they are used and how they are priced		

CO3	Be able to describe and explain the fundamental features of a range of key financial derivative instruments
CO4	Be able to decide which securities to use for hedging and/or speculative purposes

<b>IV Semester</b>	<b>MCM3C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II</b>	<b>Credit</b>
<b>Comple.</b>		<b>4</b>
CO1	Explain the tax assessment of firms AOP/BOI	
CO2	To understand the tax assessment and planning relate to trust and cooperative societies.	
CO3	Analyse the procedure of assessment of companies	
CO4	To find the corporate tax planning and managerial decision	
CO5	To employ tax planning under various circumstances	

<b>IV Semester</b>	<b>MCM4 EF04 ADVANCED STRATEGIC FINANCIAL MANAGEMENT</b>	<b>Credit</b>
<b>Core</b>		<b>4</b>
CO1	To understand the concept and model of strategic financial management	
CO2	To Analyze the conceptual frame work of merger and acquisition	
CO3	To examine the various theories of dividend policy	
CO4	To develop leverage	
CO5	To decide lease or purchase	