

Course Outcomes for M. Com Part 1

- On completion of this course, students will be able to -

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	One	5101	Management Accounting		
				CO1	Understand the concept of management accounting.
				CO2	Explore techniques of management accounting.
				CO3	Compute problems on financial statements analysis.
				CO4	Comprehend financial ratios.
				CO5	Explore budgetary control system.
	CO6	Analyse relevant case studies.			

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Two	5201	Financial Analysis and Control		
				CO1	Understand the fundamentals of Financial Control and Analysis.
				CO2	Explore investment proposals under Capital budgeting methods.
				CO3	Understand concept of Cost of Capital.
				CO4	Comprehend financial decision-making process.
				CO5	Compute problems on financial leverages.
	CO6	Analyse relevant case studies.			

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	One	5102	Strategic Management	CO1	Understand concepts of Strategic Management.
				CO2	Comprehend strategy formulation.
				CO3	Explore the types of Strategies.
				CO4	Understand the core concept of Strategic Choice.
				CO5	Analyse different Strategic Choices.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Two	5202(A)	Sustainable Development Goals (SDG) – I	CO1	Understand the concept of Sustainable Development.
				CO2	Identify the parameters of various SDGs.
				CO3	Explore the policies and strategies of various SDGs.
				CO4	Analyse socio-economic conditions.
				CO5	Comprehend the challenges in achieving SDGs.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Two	5202(B)	Business Statistics	CO1	Understand the basic concepts in statistics.
				CO2	Comprehend time series analysis.
				CO3	Explore concept of index number.
				CO4	Comprehend correlation and regression analysis
				CO5	Understand the concept of probability and hypothesis testing.
				CO6	Apply statistical techniques to solve problems.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	One	5103(A)	Advance Accounting Paper I	CO1	Understand Indian Accounting Standard (IAS), International Financial Reporting Standard (IFRS), Generally Accepted Accounting Principles (GAAP).
				CO2	Prepare consolidated financial statements of Indian holding Co. and its subsidiaries.
				CO3	Prepare statement of affairs of a company under liquidation.
				CO4	Explore methods of valuation of goodwill and shares.
				CO5	Prepare financial statement as per Companies Act 2013.
				CO6	Prepare financial statements of small organization from incomplete records.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Two	5203(A)	Advance Accounting Paper III (Specialized Areas in Accounting)	CO1	Understand the accounting treatment for long duration contracts.
				CO2	Comprehend the accounting treatment for amalgamation and internal reconstruction.
				CO3	Prepare contract accounts.
				CO4	Explore fund based accounting.
				CO5	Explore the accounting provisions of direct and indirect taxes.
				CO6	Analyse the balance sheet of reported Financial Statement.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	One	5103(B)	Advance Cost Accounting Paper I	CO1	Understand the concept of cost accounting.
				CO2	Compute problems on Labour Cost.
				CO3	Compute problems on accounting of overheads.
				CO4	Comprehend various methods of costing.
				CO5	Explore Cost Accounting Standards.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Two	5203(B)	Advance Cost Accounting Paper III (Application of Cost Accounting)	CO1	Understand the concepts in Costing System Design.
				CO2	Comprehend role of ICT in Inventory Management.
				CO3	Prepare Store ledgers.
				CO4	Compute problems on Reconciliation of Cost and Financial Accounts.
				CO5	Explore the techniques in inventory management.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	One	5103(C)	Business Administration Paper I	CO1	Understand concept of production and operation management.
				CO2	Explore production systems.
				CO3	Understand product design and development.
				CO4	Comprehend production planning and control.
				CO5	Understand the importance of supply chain and logistics
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Two	5203(C)	Business Administration Paper III		
				CO1	Understand concept of business ethics.
				CO2	Understand Indian ethics in management.
				CO3	Analyse factors affecting social ethics.
				CO4	Explore Indian Ethical Practices in relevant areas.
				CO5	Understand recent trends in Professional Ethics.
CO6	Analyse relevant case studies.				

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	One	5104(A)	Advance Accounting Paper II (Income Tax)		
				CO1	Understand the concepts of residential status of various assesses under income tax act.
				CO2	Compute problems on income under the head Salary.
				CO3	Compute problems on income under House Property.
				CO4	Compute problems on income under the Business and Profession.
				CO5	Compute problems on income under Capital Gains and Other sources.
CO6	Compute total income of Individual and HUF.				

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Two	5204 (A)	Advance Accounting Paper IV	CO1	Understand the provisions of computing the income from business under income tax act.
				CO2	Compute problems on Co-operative Societies and Charitable Trusts.
				CO3	Comprehend provisions on Interest, Offences, Penalties and Prosecutions under income tax act.
				CO4	Explore the provision and procedure for assessments and appeals.
				CO5	Compare tax evasion and tax avoidance.
				CO6	Compute problems on tax deducted at source (TDS) and advance tax.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	One	5104 (B)	Advance Cost Accounting Paper II (Advanced Cost Techniques and Responsibility Accounting)	CO1	Understand the importance of Budgets and Budgetary Control system.
				CO2	Comprehend the concept of Standard Costing.
				CO3	Explore Uniform costing and Inter-firm comparison.
				CO4	Understand Responsibility Accounting.
				CO5	Explore Cost Accounting Standards.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Two	5204 (B)	Advance Cost Accounting Paper IV (Cost Control and Cost System)	CO1	Understand the concept of Marginal Costing.
				CO2	Computer Problems on Marginal Costing.
				CO3	Comprehend the cost implications of business process reengineering.
				CO4	Explore product life cycle costing.
				CO5	Understand the concept of supply chain management.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	One	5104(C)	Business Administration Paper II	CO1	Understand the concept of financial management.
				CO2	Comprehend the relevance of financial strategy.
				CO3	Explore financial markets, financial intermediaries, and regulatory systems in India.
				CO4	Understand the concept of capital budgeting.
				CO5	Analyse financial statements and ratios.
				CO6	Comprehend the importance of working capital.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Two	5204(C)	Business Administration Paper IV (Elements of Knowledge Management)		
				CO1	Understand the nature of knowledge management and its various aspects.
				CO2	Comprehend Individual and Team Learning.
				CO3	Explore Knowledge Management Tools.
				CO4	Understand Change Management and its strategies
				CO5	Comprehend Knowledge Management Culture.
				CO6	Analyse relevant case studies.

Course Outcomes for M. Com Part 2

- On completion of this course, students will be able to -

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Three	5301	Business Finance	CO1	Understand concept of business finance.
				CO2	Compute problems on time value.
				CO3	Compare overcapitalization and undercapitalization.
				CO4	Comprehend ownership and creditorship of securities.
				CO5	Explore various international financial instruments.
				CO6	Explore various aspects of dividend policies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Four	5401	Capital Market and Financial Services	CO1	Understand the concepts of capital market.
				CO2	Compare primary market and secondary market.
				CO3	Explore the working of BSE and NSE.
				CO4	Comprehend the role of SEBI.
				CO5	Understand various types of derivatives.
				CO6	Explore current trends in financial services.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Three	5302	Research Methodology for Business	CO1	Understand basics of research.
				CO2	Explore steps in research process.
				CO3	Comprehend research gaps.
				CO4	Formulate hypothesis.
				CO5	Analyse the collected data.
				CO6	Prepare research report.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Four	5402(A)	Global Economic Environment	CO1	Understand concept of economic environment.
				CO2	Comprehend economic policies in relation to global economic environment.
				CO3	Explore international trade composition and direction.
				CO4	Comprehend effects of LPG policies.
				CO5	Analyse the flow of foreign capital.
				CO6	Explore importance of SEZ.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Four	5402(B)	Operations Research	CO1	Understand the statistical decision theory.
				CO2	Comprehend the concept of game theory.
				CO3	Explore linear programming problems.
				CO4	Compute Transportation Problems.
				CO5	Understand network model and max-min networks.
				CO6	Apply statistical techniques to solve problems.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Three	5303(A)	Advance Accounting Paper V (Advance Auditing)	CO1	Understand the basic principles of audit-relationship.
				CO2	Comprehend IAS 2 and IAS 10.
				CO3	Comprehend IAS 16 and IAS 18.
				CO4	Explore CARO in relation to the audit of limited companies.
				CO5	Compute problems on IAS 2, 10, 16 and 18.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Four	5403(A)	Advance Accounting Paper VII (Recent Advances in Accounting, Taxation and Auditing)	CO1	Understand the concept of corporate governance.
				CO2	Explore forensic accounting.
				CO3	Comprehend the recent advances in accounting- carbon credit trading, NGO grants, human resources, intellectual property rights.
				CO4	Comprehend the Recent advances in taxation- Employee stock option and GST.
				CO5	Explore Recent advances in auditing- Transfer pricing, Retirement benefits and Construction Contracts.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Three	5303(B)	Advance Cost Accounting Paper V	CO1	Understand concept of cost audit.
				CO2	Explore different types of cost audit.
				CO3	Comprehend the principles and practices of cost audit.
				CO4	Explore the process and program of cost audit.
				CO5	Prepare and present cost audit report
				CO6	Analyse relevant case studies on cost audit.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Four	5403(B)	Advance Cost Accounting Paper VII (Cost Audit)		
				CO1	Understand basic concepts of cost systems.
				CO2	Understand the principles and application of GST.
				CO3	Comprehend the importance of ERP and Six Sigma.
				CO4	Understand the role of management accountant.
				CO5	Explore recent advances in cost systems.
CO6	Explore relevant cost accounting standards.				

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Three	5303(C)	Business Administration Paper V		
				CO1	Understand the importance of HRM.
				CO2	Comprehend the key issues in HRM.
				CO3	Comprehend the concepts and practices in HRM.
				CO4	Explore recent trends in HRM.
				CO5	Understand international approaches to HRM.
CO6	Analyse relevant case studies.				

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Four	5403(C)	Business Administration Paper VII	CO1	Understand recent trends in business administration.
				CO2	Comprehend importance of change management.
				CO3	Analyse the significance of diversity management.
				CO4	Explore the importance of ICT in business administration.
				CO5	Understand the importance of restructuring of businesses.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Three	5304(A)	Advance Accounting Paper VI (Specialized areas in Auditing)	CO1	Explore the provisions of 44 AB of Income Tax Act.
				CO2	Understand the provisions of GST Act with reference to ITC and audit.
				CO3	Comprehend the provisions of Co-operative societies Act with reference to auditing.
				CO4	Analyse audit reports of nationalised and co-op banks.
				CO5	Explore the provisions of trust/society audit.
				CO6	Analyse the provisions of LLP, auditing for FEMA compliance.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Four	5404 (A)	Advance Accounting Paper VIII (Project Work)		
				CO1	Understand the theoretical link with practical.
				CO2	Interpret the concept of first-hand information.
				CO3	Discuss the concept of research methodology.
				CO4	Develop analytical ability.
				CO5	Comprehend report writing skill.
CO6	Develop research mind set.				

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Three	5304 (B)	Advance Cost Accounting Paper VI (Management Audit)		
				CO1	Understand the concepts of financial and management audit.
				CO2	Explore the role of management auditor.
				CO3	Comprehend risk analysis and risk management.
				CO4	Analyse the process of risk assessment.
				CO5	Explore operational audit and compliance audit.
CO6	Analyse relevant case studies.				

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Four	5404 (B)	Advance Cost Accounting Paper VIII (Project Work)	CO1	Understand the theoretical link with practical.
				CO2	Interpret the concept of first-hand information.
				CO3	Discuss the concept of research methodology.
				CO4	Develop analytical ability.
				CO5	Comprehend report writing skill.
				CO6	Develop research mind set.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Three	5304(C)	Business Administration Paper VI	CO1	Understand various aspects in organisational behaviour.
				CO2	Comprehend organisational structure and its impact on OB.
				CO3	Explore the process of creating and maintaining culture.
				CO4	Understand the dynamics of group behaviour.
				CO5	Explore recent trends in OB.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
M.Com	Four	5404(C)	Business Administration Paper VIII (Project Work)	CO1	Understand the theoretical link with practical.
				CO2	Interpret the concept of first-hand information.
				CO3	Discuss the concept of research methodology.
				CO4	Develop analytical ability.
				CO5	Comprehend report writing skill.
				CO6	Develop research mind set.