

M Com FINANCE AND TAXATION 2019

POST GRADUATE PROGRAMME OUTCOMES

At the completion of post graduate programme the student will be able to accomplish the following programme outcome.

PO1	Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers
PO2	Developing problem analysis skills and knowledge and applying the same in real life situation.
PO3	Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems
PO4	Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.
PO5	Developing effective communication skills and ability to work in teams by strengthening group dynamics
PO6	Fostering ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making sure of awareness gained on various issues.

PROGRAMME SPECIFIC OUTCOMES

PSO1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
PSO2	Imparting advanced accounting knowledge and skills and provide awareness regarding latest developments in the field of accounting.
PSO3	Enabling learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.
PSO4	Acquisition of expertise in specialized fields like finance, taxation, marketing, management and information technology.
PSO5	Development of quantitative aptitude and analytical skills of the learner.
PSO6	Facilitating learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

EXPECTED COURSE OUTCOMES

SPECIALISED ACCOUNTING

Objectives of the Course:

To equip the students to apply accounting standards and deal with advanced practical areas related to valuation, amalgamation, specialized areas and to have a basic understanding on developments in accounting

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Understand and Apply	PSO2
2	Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.	Apply	PSO2
3	In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements	Apply	PSO2 4
4	Develop a clear understanding about different types of NBFCs, their provisioning norms and to understand the concept of NAV of mutual funds through its computation.	Evaluate	PSO2 5
5	Acquaint with the theoretical aspects of emerging areas in accounting	Understanding	PSO2

ORGANISATIONAL BEHAVIOUR

Objectives of the Course

To understand human behaviour at Individual, Interpersonal, Group and InterGroup levels and to recognise issues inherent in organisational change, growth, development and conflict.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Basic understanding about the concepts of organization behavior..	Understanding	PSO1
2	A very good understanding about individual behavior, personality and motivation	Understand and evaluate	PSO1
3	Imparting deep understanding about group behavior and leadership related to organizational behavior.	understanding	PSO1
4	Add the knowledge base of the learner regarding change management and deal with stress	Evaluate and Apply	PSO1
5	Impart knowledge about the role of organizational culture and conflict on organizational behavior.	Understand and Apply	PSO1

MARKETING MANAGEMENT

Objectives of the course:

To equip the students to have an overall understanding about the application areas of marketing and can identify some potential areas for research

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delights.	Understanding	PSO 1,4
2	The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies.	Understand and evaluate	PSO 1,4
3	Develop an idea about consumer behavior and its impact	Understand and apply	PSO 1,4
4	Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image.	Understand and evaluate	PSO 1,4
5	Develop sound ideas regarding services marketing and service quality.	Understand and Apply	PSO 1,4

MANAGEMENT OPTIMISATION TECHNIQUES

Objectives of the Course

To enable the students to understand various optimization models used in business decision making.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop theoretical understanding about various business optimization models.	Understanding	PSO5
2	Ability to develop Linear Programming Models for business problems and Solve the same.	Apply and Evaluate	PSO5
3	Application of Linear Programming in the areas of transportation and assignment.	understanding	PSO5
4	Develop decision making skills under uncertainty, risk and replacement of assets	Evaluate and Apply	PSO5
5	Understand and apply network analysis techniques for project implementation.	Understand and Apply	PSO5

METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

Objectives of the course:

To enable a learner to understand properly the concepts of research methodology, equip them to prepare a research design and carry out research in systematic and scientific manner.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Develop a thorough understanding about the basic concepts of social science research	Understanding	PSO3,5
2	After completing this module, the learner should be able to formulate a research design.	understand and evaluate	PSO3,5
3	After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.	understanding	PSO3,5
4	Detailed knowledge about the instrument development, its validation and different forms of scaling.	Evaluate	PSO3,5
5	Understand the technique of research reporting.	Understand and Apply	PSO3,5

ADVANCED CORPORATE ACCOUNTING

Objectives of the Course:

To equip the learner to understand the higher-level applications of accounting in corporate sector and recent developments.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	The learner should be able to prepare consolidated financial statements of group companies.	Apply	PSO2
2	Preparation of the financial statements of public utility companies and deal with the disposal of surplus.	Apply	PSO2
3	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.	understanding	PSO2
4	Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.	Evaluate	PSO2
5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.	Understand and Apply	PSO2

HUMAN RESOURCE MANAGEMENT

Objectives of the course

To give an overview as to how an organization identifies requirements of human resources, how it acquires, rewards, develops, motivates and manages people effectively and also provide an insight into the developments taking place in the field of Human Resource Management.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquaintance with basic concepts of HRM and performance appraisal.	Understanding	PSO1
2	Understanding about human resource development, stress management and work life management.	Understanding	PSO1
3	High level knowledge about various aspects of training.	understanding	PSO1
4	Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.	Evaluate	PSO1
5	Evaluate PSO1 5 Understanding about HR outsourcing HR accounting and HR audit.	Understanding	PSO1

INTERNATIONAL BUSINESS AND FINANCE

Objectives of the course

To give a broader picture of different aspects of international trade and monetary systems and the operation of firms in an international environment

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Familiarization with globalization, internationalization of business and the international business environment.	Understanding	PSO1, 4
2	Understanding about theories of international trade, trade barriers and trade blocks.	Understanding	PSO1, 4
3	Imparting idea about various economic institutions related to international trade.	understanding	PSO1, 4
4	Achieve high level knowledge about various aspects of international monetary system.	Understanding and Evaluate	PSO1, 4
5	Develop an understanding about the international investment environment.	Understanding	PSO1, 4

QUANTITATIVE TECHNIQUES

Objectives of the course

To impart proficient knowledge in the application of Quantitative Techniques for Social Science Research.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO3, 5
2	This course intends to give understanding about the applications of quantitative techniques.	Understanding	PSO3, 5
3	learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses	Apply	PSO3, 5
4	The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis.	Apply and Evaluate	PSO3, 5
5	The learner should be equipped with the skills to apply the principles of SQC	Understanding	PSO3, 5

STRATEGIC MANAGEMENT

Objectives of the course

To provide an awareness regarding various types of strategies and applications of same along with strategic formulation, implementation and evaluation.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Strong understanding about the theoretical foundations of strategic management.	Understanding	PSO1
2	Clear understanding about various models of environmental and internal analysis.	Understanding	PSO1
3	Development of an idea about the strategy formulation process at the corporate level.	understand	PSO1
4	Familiarization with various tools strategic planning and evaluation.	Evaluate	PSO1
5	Understanding about the modes of implementation and control of strategies.	Understanding	PSO1

STRATEGIC FINANCIAL MANAGEMENT

Objectives of the Course:

To apply financial management concepts and theories for strategic financial management decision making.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Learn the theoretical foundations of financial management and financial management decisions.	Understanding and Remember	PSO4
2	Evaluate the feasibility of different options regarding discount, credit period, storage cost etc. related to current assets and current liabilities and estimate working capital requirements.	Evaluate and Apply	PSO4
3	Evaluate long term proposals and evaluate the risk associated with long term investment.	Evaluate and Apply	PSO4
4	Evaluate the decisions regarding leasing of capital assets.	Evaluate and Apply	PSO4
5	Evaluate and Compare the performance of business entities.	Evaluate and Apply	PSO4

INCOME TAX - LAW AND PRACTICE

Objectives of the Course:

To impart basic knowledge about income tax rules and equips the students to compute total income of an individual.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Acquire knowledge regarding the basic concepts of Income Tax.	Remember	PSO4,6
2	Able to compute the income from salary and house property.	Understand ,Apply	PSO4,6
3	Determine taxable profit of a business or profession.	Understand ,Apply	PSO4,6
4	Able to compute capital gain and income from other sources.	Understand ,Apply	PSO4,6
5	Able to calculate Gross Total Income of an individual.	Understand ,Apply	PSO4,6
6	Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.	Understand ,Apply and Evaluate	PSO4,6

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives of the Course:

To create awareness among the learners about different investment avenues, enrich them to handle modern portfolio techniques to construct efficient portfolios, evaluation and revision of the inefficient portfolios.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment information for selecting the securities.	Understand and Apply	PSO4
2	Understanding the types of risk in security market and Applying various tools for the valuation of bonds as well as economic indicators to predict the market.	Understand and Apply	PSO4
3	Understand the tools of technical analysis, analyses the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also	Understand, Evaluate and Apply	PSO4
4	Applying Modern portfolio theories and construct optimum portfolios.	Understand and Apply	PSO4
5	Revising constructed portfolios as per risk and return association by using different strategies.	understanding	PSO4

ELECTIVE COURSES (One per group for the semester)

Group 1- Finance and Taxation Stream

INDIRECT TAX LAWS

Objective of the Course:

To enable the learner to have an understanding on the provisions of major Indirect Tax Laws and Rules

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understand the basic concepts of the Goods and Services Tax	Understanding	PSO4,6
2	Develop a clear idea about the levy and collection of tax and tax credit	Understanding	PSO4,6
3	Develop the knowledge about the provisions regarding registration , preparations of books of accounts and filing of returns under the Act	Understand and Apply	PSO4,6
4	Understand about the powers of GST authorities regarding inspection, search and seizure	Understanding	PSO4,6
5	Basic understanding about the Customs Law in India.	understanding	PSO4,6

ADVANCED COST AND MANAGEMENT ACCOUNTING

Objective of the Course

To enable the learner to apply principles and techniques of Cost and Management Accounting in decisions making situations.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Apply activity based absorption methods instead of conventional absorption method.	Apply	PSO1,2
2	Apply the marginal costing principles in decision making situations of businesses.	Apply	PSO1,2
3	Dealing with practical cases of pricing decisions in different situations	Evaluate	PSO1,2
4	Understand the concepts of standard costing, and the process of cost control through it.	Understanding and Apply	PSO1,2
5	Deal with the practical issues related to transfer pricing	Apply	PSO1,2

INCOME TAX – ASSESSMENT & PROCEDURES

Objectives of the Course:

To enable the learners to advice assesses regarding their income tax queries and to be trained to attend professional examinations in taxation.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Compute the total income and tax liability of firms and Association of Persons	Understand and Apply	PSO4,6
2	Carry out assessment of companies and determine their tax liability	Understand and Apply	PSO4,6
3	Make the assessment of cooperative societies and trusts.	Understand and Apply	PSO4,6
4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations	Understand and Apply	PSO4,6
5	Learn tax planning concepts and apply the same	Understand and Apply	PSO4,6

ELECTIVE COURSES (Two courses in the semester)

Group 1- Finance and Taxation Stream

DERIVATIVES AND RISK MANAGEMENT

Objectives of the Course:

To familiarize the students with the derivative markets and its evolution, compare and evaluate the performance of different forward, futures and options contracts and understand the various future and option pricing models.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations	Remember and Apply	PSO4,6
2	Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks	Analyze and Apply	PSO4,6
3	Understand and explain the concept of forward market and its function ,	Understand	PSO4,6
4	Analyze the operation and pricing of various types of futures	Analyze, creative	PSO4,6
5	Understand the concepts and methodology of option trading and apply the models of pricing the option contracts	Understand, analyses and creative	PSO4,6
6	Develop an idea of exchanges through swaps	Understand and Apply	PSO4,6

PERSONAL INVESTMENT AND BEHAVIOURAL FINANCE

Objectives of the Course:

To equip the student to manage their personal finance, introduce the students the role of human behavior in financial decision making and identify persistent or systematic behavioural factors/biases that influence investment behavior.

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation	Understand and Evaluate	PSO4,6
2	Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and to understand the different elements/steps in Personal Financial Planning to attain Financial Well Being and Evaluate the different retail investment avenues.	Understanding and Evaluate	PSO4,6
3	Know the meaning of Behavioural Finance, its evolution and related theories	Understand and Remember	PSO4,6
4	To understand different Heuristics, Biases and other Irrational Investment Behaviours	Understanding and Evaluate	PSO4,6
5	Understand the relationship between biases and to adopt techniques to lower the impact of biases	Understand and Apply	PSO4,6

PROJECT REPORT

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	Quality Research Output and presentation	Evaluate, Analyse and Apply	PSO3,4 and PO3,5,6

COMPREHENSIVE VIVA

Course Outcome No	Expected Course Outcome	Cognitive Level	Programme Specific Outcome Linkage
1	The learner should have the capacity to communicate his/her understanding in various subjects studied.	Remember, Evaluate &Analyze	PSO1 to 6 and PO5

