

## **M.Com (International Finance and Accounting)**

### **Programme Outcomes (POs)**

PO1. Demonstrate in-depth and advanced knowledge in the areas of Finance, Accountancy and taxation for industry readiness.

PO2. Employ Information technology and digital tools in the domain of commerce as per technical skills required by the corporate.

PO3. Illustrate various skill sets, competencies and gain confidence to incubate start-ups and thrive towards their goals in the competitive entrepreneurial ecosystem.

PO4. Develop foundation for advanced scientific research methodology by applying critical thinking and analytical reasoning.

PO5. Assess the gap between academia and industry, ability to face the challenges and achieve excellence in a chosen career path.

PO6. Recognize the need for lifelong learning and continuing professional development.

### **Programme Specific Outcomes (PSOs)**

PSO1. Demonstrate understanding of accounting principles, financial reporting standards, and international accounting practices.

PSO2. Exhibit proficiency in business and financial reporting, encompassing a strong grasp of auditing practices and regulatory compliance.

PSO3. Illustrate a strong understanding of ethical and professional standards in accounting and finance, adhering to the professional code of conduct.

PSO4. Develop research attitude, research skills as well as competencies required for effective problem solving and right decision making to analyze complex financial data and solve accounting and financial problems effectively.

## Course Outcomes (COs)

### Semester I

Subject Name	Course Outcomes
<b>FINANCIAL ACCOUNTING</b>	CO1: Understand the purpose of financial accounting CO2: Comprehend the qualitative characteristics of financial statements CO3: Exhibit the use of double entry system in recording transaction CO4: - Preparation of financial statements and the interpretation thereof
<b>MANAGEMENT ACCOUNTING</b>	CO1: - Demonstrate Knowledge and understanding of nature, purpose and scope of managerial information CO2: Illustrate the cost concepts CO3: - Methods of costing - absorption & marginal costing CO4: - Illustrate use of budgets and standard costs for planning & control
<b>CORPORATE AND BUSINESS LAW</b>	CO1: Understand the legal system & the area of the law of obligations CO2: Comprehend the range of specific legal areas relating to various aspects of business of most concern to finance professionals CO3: Understand the law relating to employment and companies CO4: Understand corporate fraudulent and criminal behaviour

Subject Name	Course Outcomes
<b>BUSINESS AND TECHNOLOGY</b>	<p>CO1: Understand the types of business &amp; the way they are structured</p> <p>CO2: Understand strategic, managerial &amp; operating levels of management with regard to the principles of authority, responsibility &amp; accountability</p> <p>CO3: Understand the role of various functions of management such as R &amp; D, sales, marketing, production, purchase, administration, finance &amp; accounting, support services, and human resources</p> <p>CO4: Understand management functions such as planning, organising, decision-making, communicating, coordinating and control</p> <p>CO5: Understand the role of leadership with regard to different leadership styles</p>
<b>DIRECT TAX</b>	<p>CO1: Operation and scope of the tax system and the obligations of tax payers and/or their agents and the implications of non-compliance</p> <p>CO2: Compute Income tax liabilities of individuals and the effect of national insurance contributions (NIC) on employees, employers and the self-employed</p> <p>CO3: Evaluate chargeable gains arising on individuals</p> <p>CO4: - Compute Corporation tax liabilities of individual companies and groups of companies</p>
<b>RESEARCH METHODS AND SKILLS</b>	<p>CO1: Demonstrate Knowledge of concept / fundamentals for different types of research</p> <p>CO2: Applying relevant types of research design, study of literature review by establishing objectives and framing hypothesis.</p> <p>CO3: Evaluate relevant scaling techniques and use of appropriate sampling techniques, Synthesizing different sources of data collection methods, sampling and sclaling &amp; measurement techniques in doing research</p> <p>CO4: Evaluating statistical analysis test the level of significance and prepare report.</p>

## Semester II

Subject Name	Course Outcomes
<b>PERFORMANCE MANAGEMENT</b>	CO1: Apply specialist cost and management accounting techniques CO2: Apply various decision making techniques in management CO3: Understand the need and importance of budgeting controls CO4: Analyze various advanced variances in material costs and sales prices CO5: Describe performance management and control systems
<b>FINANCIAL MANAGEMENT</b>	CO1: Explain specialist cost management techniques to optimize production by effective use of resources CO2: Demonstrate the ability to deal with risk and uncertainty in decision making CO3: Illustrate different approaches to budgeting CO4: Apply standard costing techniques to study the cause and effect of variances CO5: Interpret financial and non financial performance indicators and suggest methods for improvement
<b>FINANCIAL REPORTING</b>	CO1: Articulate the conceptual and regulatory framework of IFRS CO2: Demonstrate the regulatory requirements of IFRS relating to various elements of financial statements CO3: Assess the financial performance of an organization CO4: Demonstrate preparation of financial statements using relevant accounting standards CO5: Examine financial statements of Specialized, Not for profit and Public sector entities using financial ratios

Subject Name	Course Outcomes
<p><b>STRATEGIC BUSINESS LEADERSHIP</b></p>	<p>CO1: Evaluate effectiveness of the governance &amp; agency system, applying a range of professional skills in a corporate environment workplace, Understanding leadership and ethics</p> <p>CO2: Evaluate the current strategic position of an entity in the context of external environment, competition with regard to the organisational capabilities, competencies &amp; resources</p> <p>CO3: Illustrate use of information technology &amp; data analytics to critically investigate into factors affecting the value chain</p> <p>CO4: Apply the process of risk management, Finance function in planning &amp; decision making</p>

### Semester III

Subject Name	Course Outcomes
<p><b>AUDIT AND ASSURANCE</b></p>	<p>CO1: Understand the concept of audit &amp; assurance and the functions of audit</p> <p>CO2: Assess securing and handling audit assignments, audit risks</p> <p>CO3: Comprehend and evaluation of internal controls, techniques &amp; audit tests</p> <p>CO4: Illustrate audit evidence and review and reporting</p> <p>CO5: Apply the process of risk management, Finance function in planning &amp; decision making</p>

Subject Name	Course Outcomes
<p><b>STRATEGIC BUSINESS REPORTING</b></p>	<p>CO1: Understand the perspective of professional behaviour &amp; compliance with accounting standards</p> <p>CO2: Interpret financial performance for different stakeholders</p> <p>CO3: Assess impact of changes in accounting regulation</p> <p>CO4: Illustrate Group financial statements including group cash flow statements and accounting for associates &amp; joint arrangements</p> <p>CO5: Accounting for changes in group structures, Foreign transactions &amp; entities</p>
<p><b>ADVANCED PERFORMANCE MANAGEMENT</b></p>	<p>CO1: Analyze of strategic planning and control models in planning and monitoring business performance</p> <p>CO2: Assess key external influences on an organisation</p> <p>CO3: Apply strategic performance measurement in private sector organisations</p> <p>CO4: Identify Divisional performance &amp; transfer pricing issues</p> <p>CO5: Examine Strategic performance measures in not-for-profit organisations</p>
<p><b>STRATEGIC BUSINESS ANALYSIS</b></p>	<p>CO1: Understand the concepts and evolution of strategic thinking in modern business enterprises.</p> <p>CO2: Integrate product life cycle and portfolio matrix concepts with managerial accounting for effective budgeting.</p> <p>CO3: Assess the financial implications of distribution decisions on overall profitability and competitiveness.</p> <p>CO4: Analyze risk-averse pricing strategies and their limitations in different market scenarios.</p> <p>CO5: Apply strategic value analysis techniques to evaluate investment opportunities and strategic initiatives</p>

## Semester IV

Subject Name	Course Outcomes
<p style="text-align: center;"><b>APPLIED QUANTITATIVE RESEARCH SKILLS</b></p>	<p>CO1: Demonstrate skills in collection of relevant quantitative and/or qualitative data, analysis and interpretation of data using appropriate statistical methodologies.</p> <p>CO2: Analyse the data for the purpose of exploration using descriptive and inferential statistics</p> <p>CO3: Apply one's statistical knowledge and skills to several contexts and to identify and analyze problems and issues and seek solutions to real-life problems</p> <p>CO4: Demonstrate subject-related skills that are relevant to some of the job trades and employment opportunities</p>
<p style="text-align: center;"><b>ADVANCED FINANCIAL MANAGEMENT</b></p>	<p>CO1: Explain the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and recognise the role of international financial institutions</p> <p>CO2: Compare the appropriate sources of finance available to an organisation</p> <p>CO3: Evaluate potential investment decisions through capital budgeting techniques</p> <p>CO4: Articulate the strategies of acquisitions and mergers as an alternative growth strategy</p> <p>CO5: Demonstrate the alternative treasury and risk management techniques.</p>

Subject Name	Course Outcomes
<p><b>ADVANCED TAXATION</b></p>	<p>CO1: Compute total income and calculate tax liability of companies.</p> <p>CO2: Analyze the financial decisions and managerial decisions of corporates from tax planning perspective</p> <p>CO3: Understand the objectives, scope, provisions, implications and applications of Customs Duty</p> <p>CO4: Understand the objectives, scope, provisions, implications and applications of Good and Services Tax</p> <p>CO5: Understand arm's length principle, the concept of comparability and the transfer pricing methods</p>
<p><b>ADVANCED AUDIT AND ASSURANCE</b></p>	<p>CO1: Demonstrate research skills in finding and assimilating previous research</p> <p>CO2: Demonstrate understanding of contemporary research practices and problems in selected areas of auditing research.</p> <p>CO3: Examine a critical understanding of auditing research</p> <p>CO4: Design an original research projecting auditing that reflects and understanding of the research process and contemporary research practices</p> <p>CO5: Examine the current issues and developments relating to the provision of audit-related and assurance services</p>



<b>Subject Name</b>	<b>Course Outcomes</b>
<b>STRATEGIC COST MANAGEMENT</b>	CO1: Implement Management Control Systems, recognize the role of Management Accounting in decision-making  CO2: Compare traditional and modern production management techniques  CO3: Evaluate Strategic Performance Measurement Systems and their impact on organizational value  CO4: Understand Environmental and Social Management Accounting Frameworks  CO5: Comprehend the significance of Strategic Governance in shaping strategic decisions