



## **M.Com**

**(Specialization in Business Studies / Banking, Finance, and Insurance)**

### **Program Outcomes (POS)**

- PO 1 Foster learning by providing in-depth and advanced knowledge in the areas of Finance, Accountancy and taxation for industry readiness.
- PO 2 Application of Information technology and digital tools in the domain of commerce as per technical skills required by the corporate.
- PO 3 Motivate, impart and develop attitude, skill sets, competencies and gain confidence to incubate start-ups and thrive towards their goals in the competitive entrepreneurial ecosystem.
- PO 4 Motivate, impart and develop attitude, skill sets, competencies and gain confidence to incubate start-ups and thrive towards their goals in the competitive entrepreneurial ecosystem.
- PO 5 Provide foundation for advanced studies through scientific research methodology by applying critical thinking and analytical reasoning
- PO 6 Holistic development to create responsible citizenry leading to social and economic value for the nation.
- PO 7 Bridging the gap between academia and industry, ability to face the challenges and achieve excellence in a chosen career path.
- PO 8 Holistic development to create responsible citizenry leading to social and economic value for the nation.

**Program Specific Outcomes (PSOS)**

- PSO 1 Ability to understand various dimensions of the banking, micro finance, international financial institutions, and global markets.
- PSO 2 Apply the knowledge of financial derivatives, security analysis and portfolio management and their contribution to the growth of securities market in India.
- PSO 3 Advance knowledge in various regulatory frameworks in taxation, law, governance, accountancy and finance. Knowledge sharing through sessions by experts and practitioners.
- PSO 4 Enrichment and application of knowledge of general management, marketing, human resource management and entrepreneurship.
- PSO 5 Ability to understand international financial architecture and related concepts to plan strategically and apply the same in various functional areas of business.
- PSO 6 Inculcate research attitude and encourage research publication based on research projects. Promote research publications based on academic research project report.
- PSO 7 Application of information technology to enhance the data analytical skills through various statistical tools.
- PSO 8 Knowledge sharing-(acquiring Story telling through Animation from Animation department and imparting a course on Business Entrepreneurship to Animation department).

**Course Outcomes (COs)**

**2019-20 Batch**

Semester	Course Code	Course Name	Course Outcomes (COs)
I	18MCOC1H03	<b>ECONOMICS FOR DECISION MAKING</b>	<p><b>CO1:</b> To enrich the knowledge of student with major global economic crises lead to change in macro-economic theories from 1930 to 2020. It supports the students to explore the calculation of National income Accounting variables like GDP, GNP, NNP, PI and PDI.</p> <p><b>CO2:</b> To enable the students, have a better understanding of 1991 economic crisis in India and how this led to a major economic reform to launched. The students have the clear insight about the economic transition, tariff quota, &amp; dumping concepts. And Economic growth in India related with Macroeconomic factors like wage price-flexibility and employment</p> <p><b>CO3:</b> To aids the students to equip the knowledge of the working of monetary and fiscal policy policies to control the situation of inflation and deflation. It helps to understand the measures of Macroeconomic stability of a country.</p> <p><b>CO4:</b> To facilitates the students have a clear understanding about the International trade theories, importance of MNC and FDI and preparation of Balance of payments. It supports the students to explore about the Importance of Export &amp; Import trade and know the status surplus or deficit of Balance of trade of a country.</p> <p><b>CO5:</b> To enable the students, have a better understanding about the Demand full and Cost Push of Inflation. It supports to equip the knowledge of calculation of inflation, reasons of inflation, Philips Curve relationship between unemployment &amp;inflation, stagflation &amp;deflation and measures have taken by the government to reduce the rate of Inflation.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	18MCOC1H04	<b>APPLIED QUANTITATIVE TECHNIQUES</b>	<p><b>CO1:</b> Learn and apply the descriptive statistics by the practical application of Measures of central tendency and Dispersion.</p> <p><b>CO2:</b> Analyse the relationship among variables by the application of Correlation and Linear Regression in multi variate context.</p> <p><b>CO3:</b> Understand the concept of Probability in Business decision making along with the application of Probability Theoretical Distributions.</p> <p><b>CO4:</b> Demonstrate their knowledge of the basics of inferential statistics by making valid generalizations from sample data and hypothesis testing.</p> <p><b>CO5:</b> Apply their understanding of Inferential Statistics in Parametric and Non-Parametric Tests in various fields.</p>
	18MCOM1H01	<b>DIRECT TAX LAW AND PRACTICES</b>	<p><b>CO1:</b> Students should be able to apply the knowledge of basic concepts in real life situations.</p> <p><b>CO2:</b> Students will be equipped to apply the relevant provisions and compute total income of individuals.</p> <p><b>CO3:</b> Students will be equipped to apply the relevant provisions and compute total income of firms.</p> <p><b>CO4:</b> Students will be equipped to apply the relevant provisions and compute total income of companies.</p> <p><b>CO5:</b> Students will be able to understand the tax administration and related provisions</p>
	18MCOC1H05	<b>BUSINESS INFORMATION TECHNOLOGY</b>	<p><b>CO1:</b> Identify and define the fundamental features and concepts of MS Excel</p> <p><b>CO2:</b> Apply and interpret the results by performing statistical analysis using multiple simple and complex functions of MS Excel</p> <p><b>CO3:</b> Articulate and examine various features of Visual Basic by writing basic programs</p> <p><b>CO4:</b> Identify, discuss various features of Tally and use them to create customized files for routine activities</p> <p><b>CO5:</b> Recognize, discuss and apply the basic functions of SQL</p>

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	18MCOC1S6 3	AUDITING AND ASSURANCE	<p><b>CO1:</b> To explain the concept and make the students understand the principles governing an audit. To apply the knowledge and to make the students understand the disclosure of accounting policies.</p> <p><b>CO2:</b> To explain the concept of the purpose of financial statements and investigation in audit. To make the students understand the relationship of audit with other discipline.</p> <p><b>CO3:</b> To enable students learn audit process and techniques and to provide the students internal control in the CIS environment, and also the relationship between statutory and the internal auditors.</p> <p><b>CO4:</b> To help the students to gain knowledge on auditing procedure of a firm, small companies, charitable institutions, educational institutions, hospitals, cinema hall and hotels.</p> <p><b>CO5:</b> To enable the students to understand the standards of auditing in the context of an audit of financial statements by an independent auditor. They are to be adapted as necessary in the circumstances when applied to audits of other historical financial information.</p>
II	18MCOM2H0 1	CUSTOMS LAW AND GST	<p><b>CO1:</b> Students should be able to understand the objectives, scope, provisions, implications and applications of Customs Duty.</p> <p><b>CO2:</b> The students will be equipped with the knowledge of basics of GST and its relevance.</p> <p><b>CO3:</b> Students will be equipped to apply understanding of taxable event, place and time of supply and valuation rules and will be apply the same in real life situations.</p> <p><b>CO4:</b> Students will be able to understand and apply input tax credit and understand availability of various schemes.</p> <p><b>CO5:</b> The students will have comprehensive understanding of overall structure and assessment of GST.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	18MCOM2H02	CORPORATE ACCOUNTING	<p><b>CO1:</b> To explain the concepts of Amalgamation and Prepare the accounts of companies undergoing amalgamation.</p> <p><b>CO2:</b> To Read, understand, prepare, interpret and analyse financial reports of Banks</p> <p><b>CO3:</b> To Read, understand, prepare, interpret and analyse financial reports of Insurance companies</p> <p><b>CO4:</b> To introduce and develop knowledge of holding companies accounts.</p> <p><b>CO5:</b> To measure operating, investing and financial performance using appropriate ratios and cash flow tools.</p>
	18MCOM2H03	INTERNATIONAL FINANCIAL REPORTING STANDARDS	<p><b>CO1:</b> To explain the concepts and make the students understand the structure, Process, standard setting and application of IFRS. To apply the knowledge and make the students understand the convergence with IND AS and compliance with IFRS in the annual reports of companies reporting standards.</p> <p><b>CO2:</b> To demonstrate the understanding of various recognition criteria related to investment properties Inventories, lease, intangible assets, and impairment, ability to make and applying the knowledge of accounting asset measurement and to study the Banks, agriculture and insurance contracts.</p> <p><b>CO3:</b> To help the students understand the preparation financial statements in accordance with the requirements of Companies Act, 2103 (Ind As1). To make the students understand the importance of financial instruments, cash flow and reporting standards of SMEs.</p> <p><b>CO4:</b> To explain the students the related party disclosures. To understand the effects of changes in foreign exchange rates and preparation of external financial reports for single entity.</p> <p><b>CO5:</b> To help the students understand the Accounting for subsidiaries (AS-210, Accounting for associates (AS- 23) and Accounting for joint ventures (As-27). Students to gain knowledge of XBRL Taxonomy and filings of financial statements.</p>

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4	18MCOC2H04	BUSINESS RESEARCH AND METHODOLOGY	<p><b>CO1:</b> Acquaint students with fundamentals of research, ethics in research and research methodology.</p> <p><b>CO2:</b> Familiarize students with framing research problem and types of research design.</p> <p><b>CO3:</b> Enable students to learn various methods of data collection and select an appropriate method of data collection.</p> <p><b>CO4:</b> Apply relevant statistical tools to analyze data and draft a formal research report</p>
5	18MCOC2H05	BANKING AND MICRO FINANCE	<p><b>CO1:</b> To enrich the knowledge of student with the internal working mechanism of the banks like Employment fund, loans and advances, Banking regulatory system and applications.</p> <p><b>CO2:</b> To enable the students, have a better understanding the concept of NPAs and measures have taken by the RBI to control the fraudulent acts in the banking sector.</p> <p><b>CO3:</b> To aids the students to equip the knowledge of role of e banking and its various functions. It supports the student to explore with E banking transactions and safety measures.</p> <p><b>CO4:</b> To facilitates the students have a clear understanding about the concept of Financial Benefits of Micro Finance &amp; Financial Inclusion, challenges &amp; issues, Technology Solutions for Micro Finance Products Bandhan Bank case study.</p> <p><b>CO5:</b> To enable the students, have a better understanding about the Funding Agencies of these SHG', Legal and Regulatory Frame Work in Micro Finance, Emerging MF models in Asia, Africa and the US – FINCA, BRAC and Grameen Bank and SMEs.</p>
3	18MCOM2S63	PERSONAL INVESTMENT AND TAX PLANNING	<p><b>CO1:</b> Students should be able to understand the basic concepts of Tax Planning, Tax Avoidance and Tax Evasion in real life situations.</p> <p><b>CO2:</b> Students will be equipped for tax planning with regard to residential status, clubbing provisions, set off and carry forward of losses.</p> <p><b>CO3:</b> Students will be equipped to apply tax planning measures under different heads of income in real life situations.</p> <p><b>CO4:</b> Students will be able to apply Tax Planning through various tax saving investment avenues available for individuals.</p> <p><b>CO5:</b> Students will be able to understand the tax administration and related provisions and apply the same for tax planning purposes.</p>

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3	18MCO3H01	<b>COST MANAGEMENT</b>	<p><b>CO1:</b> To understand the nature of Strategic Cost Management techniques and its application to improve the strategic position of a firm and reduce cost.</p> <p><b>CO2:</b> To demonstrate the knowledge of the application of the technique of Marginal costing as an aid to Managerial Decision making.</p> <p><b>CO3:</b> To learn the preparation of Budgets as an efficient method of short term planning and control along with the application of uniform costing by several undertakings.</p> <p><b>CO4:</b> To understand the application of standard costing technique to analyse the variances for effective cost control.</p> <p><b>CO5:</b> To comprehend the performance evaluation as a control system which aids management in taking decisions about future allocations.</p>
	18MCOI3CS21	<b>BANKING AND FINANCIAL INSTITUTIONS</b>	<p><b>CO1:</b> To enable students, learn the concept, and Structure of banking system in India, Regulators of Banking, and Evolution and Developments of Indian Banking system, banking operations and suitable application in the related domain.</p> <p><b>CO2:</b> To demonstrate to the students, the understanding of various provisions related to retail banking. Products, Initiatives and special schemes taken by the Banks, Issues and Challenges in retail banking in Indian banking system.</p> <p><b>CO3:</b> To help the students to develop cognizance of the importance of Merchant Banking and its significance, Merchant Banking in India, Investment Banking &amp; merchant banking Services.</p> <p><b>CO4:</b> Gives knowledge to the students about the Financial Institution intermediary, important SEBI regulations also its main role playing as a finance sectors in the growth of Indian economy.</p> <p><b>CO5:</b> It will enhance the knowledge of the students in the field of credit rating: concept, and its importance role in modern industries and financial institutions.</p>



Semester	Course Code	Course Name	Course Outcomes (COs)
	18MCOI3CS2 2	FINANCIAL DERIVATIVES	<p><b>CO1:</b> To enrich the knowledge of students with structure and importance of Derivatives markets. It helps them to understand the settlement system and regulation of Derivative market.</p> <p><b>CO2:</b> To equip the students with features of Forward and Future contract of Derivative market. It helps the students to explore about the investment procedure and process of Forward and Future contract.</p> <p><b>CO3:</b> To facilitates the students have clear understanding about various aspects of option contract. It helps the students understand the application of option contract real time derivative market.</p> <p><b>CO4:</b> To enable the students have a better insight about various method of calculation of option contract to determine the risk and return of investment on option contract.</p> <p><b>CO5:</b> To aid the students to equip the knowledge of SWAP markets. It provides clear insight about interest rate of currency and Eurodollar derivatives.</p>
	18MCOI3CS2 3	LIFE & GENERAL INSURANCE	<p><b>CO1:</b> Understanding of the insurance industry structure in India, its unique operations and current scenario</p> <p><b>CO2:</b> Ability to distinguish the applicability of various insurances in personal and professional domains and calculate installment premiums in life insurance</p> <p><b>CO3:</b> Awareness of the applicability of various general insurance plans and pre-requisites for claim settlement</p> <p><b>CO4:</b> Understand the concept of underwriting and awareness of policy conditions and claims settlement procedure of life insurance</p> <p><b>CO5:</b> Awareness of various regulations related to insurance, insurance intermediaries and micro-insurance</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
3	18MCOI3CS2	LEGAL ASPECTS OF BUSINESS	<p><b>CO1:</b> Examine practical applications in Nature of contract and essential elements of valid contract, – Special Contracts – Indemnity and guarantee, Contracts of Bailment, Pledge and Agency, Remedies for Breach of Contracts</p> <p><b>CO2:</b> Scrutinise concept and applications of Patent, What can be patented?, Varieties of Patents, Procedure for Obtaining Patents, Opposition to Grant of Patents, Who can oppose, Advantages of Obtaining Patents, Rights of a Patentee, Transfer, Assignment, Surrender and Transmission of Patent Rights, Acquisition of Patent by Government – Revocation of Patents – Infringements and Remedies for Infringement</p> <p><b>CO3:</b> Study Digital Signature, Electronic Governance, Attribution, Acknowledgment and Dispatch of Electronic records, Secured Electronic records and Secured Digital Signatures, Regulations of Certifying Authority, Digital Signature Certificates, Duties of Subscribers, Offences, Penalties and adjudication, Cyber regulations appellate tribunal</p> <p><b>CO4:</b> Study and scrutinize Nature of Insolvency proceedings, Jurisdiction of Insolvency Courts, Who can be adjudged Insolvent, Acts of Insolvency, Property and Debts of Insolvency, Discharge of an Insolvent</p> <p><b>CO5:</b> Examine and study The Companies (Incorporation) Rules, 2014, The Companies (Share Capital and Debentures) Rules, 2014, MoA &amp; AoA – Contents, Alteration of MoA &amp; AoA, Steps and procedure for incorporation of the company, Company Management–Appointment of Directors, Powers, duties, &amp; liabilities of Directors One person companies, Women director, Rotation of Auditors, AGM, Voting rights, Winding up rules.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	18MCOB3CS23	INTERNATIONAL BUSINESS & FINANCE	<p><b>CO1:</b> To explain the concept, and the importance of business environment, make the students understand and apply the knowledge to be presented in a framework for understanding relevant case-lets</p> <p><b>CO2:</b> To demonstrate the understanding of gold standard the emergence of financial integration, applying the knowledge and skills to study financial policies and economic reform program.</p> <p><b>CO3:</b> To enable students to learn the concept of exchange markets, and demonstrate the concept of Eurocurrency and role in foreign currency transactions and how to apply in related domain.</p> <p><b>CO4:</b> To help students to make smart decisions on instruments traded evaluation and selection on fixed and floating rates understanding of Euro currency market and the knowledge and skills applicable of syndication technique.</p> <p><b>CO5:</b> To demonstrate the students to develop and structure importance of Eurobonds and foreign bonds formulation, implementation of interest and swaps, and enable them to apply forwards for decision making.</p>
4	18MCO4H01	CORPORATE FINANCE	<p><b>CO1:</b> Examine practical applications in Techniques – PVIF, PVAF, FVIF, FVAF – Future Value or Compounding technique – Annual, semi-annual and quarterly compounding. Practical applications for compounding and discounting techniques.</p> <p><b>CO2:</b> Scrutinize of cost, Cost of Debt Capital, Cost of Preference Capital, Cost of equity capital, Cost of Retained earnings, WACC and applications in capital structure.</p> <p><b>CO3:</b> Study risk and its types; Principles of Cash Flows, Capital Budgeting – Concept and importance; Analyze applications of select methods.</p> <p><b>CO4:</b> Study and scrutinize complex issues in investment decisions such as Projects with different lives, Annual Equivalent method, investment timing and duration, Tree harvesting problem, Optimum duration, replacement of an existing asset and Investment decisions under capital rationing</p> <p><b>CO5:</b> Examine and study merger, types of merger, merger motives, BCG Matrix, Types of acquisitions and take overs, Procedure for effecting M &amp; A; applications in Business valuation approaches – asset based, market based and income based approaches</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	18MCOI4CS2 1	MARKETING OF FINANCIAL SERVICES	<p><b>CO1:</b> Understanding of the financial services industry and its practical challenges to marketers</p> <p><b>CO2:</b> Ability to interpret the implication of consumer decision process on marketing efforts</p> <p><b>CO3:</b> Awareness of various pricing strategies and their relevance, understanding the specific role of promotion and distributions strategies in financial services</p> <p><b>CO4:</b> Ability to segment and identify target market for financial services, understand the product mix, product life cycle and its respective marketing strategies</p> <p><b>CO5:</b> Ability to identify gaps based on SERVQUAL model. Awareness of the significance of Customer Relationship Management concept and its applications</p>
	18MCOI4CS2 2	INTERNATIONAL FINANCIAL INSTITUTIONS & MARKETS	<p><b>CO1:</b> To explain the structure of financial institutions and financial market in international context.</p> <p><b>CO2:</b> To demonstrate the understanding of interest rates and role of valuations</p> <p><b>CO3:</b> To enable students to gain knowledge about fundamentals of Financial institutions explain the structure and organization of the U.S. Federal Reserve</p> <p><b>CO4:</b> To help students understand structure and function of money markets and the characteristics of different financial assets such as bonds and stocks.</p> <p><b>CO5:</b> To provide necessary knowledge of principles of bank management, explain role and function of finance companies and gain an understanding of the characteristics of derivatives instruments.</p>
	18MCOI4CS3 1	ENTREPRENEURSHIP MANAGEMENT	<p><b>CO1:</b> To acquaint students with the aspects related with understanding the entrepreneurial frameworks and the elements of an entrepreneurial ecosystem</p> <p><b>CO2:</b> To educate about creating value proposition and to carry out market research</p> <p><b>CO3:</b> To describe and familiarize students with aspects of business model development</p> <p><b>CO4:</b> To introduce functional plans of building teams and customer acquisition</p> <p><b>CO5:</b> To familiarize students with legal aspects pertaining to entrepreneurship and avenues of investment</p>

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	18MCO14CS 32	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	<p><b>CO1:</b> To learn to make investment decisions by measuring risk and return and comprehend the valuation of fixed income bearing securities.</p> <p><b>CO2:</b> To comprehend the concept of Fundamental analysis and models of equity valuation as an aid to investment decision making.</p> <p><b>CO3:</b> To technically analyze the stock price movements along with the understanding of Market efficiency.</p> <p><b>CO4:</b> To apply the understanding of risk and return in portfolio construction using the principle of diversification to design an optimal portfolio.</p> <p><b>CO5:</b> To evaluate the performance of funds and portfolios and comprehend the strategies of portfolio revision.</p>
	18MCOB4CS 41	<b>STRATEGIC MANAGEMENT</b>	<p><b>CO1:</b> To explain the concept, value, processes, and tools of Strategic Management, make the students understand and apply the knowledge to be presented in a framework for understanding strategic decisions.</p> <p><b>CO2:</b> To demonstrate the understanding of various external and internal environment influencing factors of an organization's strategy ability to, and applying the knowledge to study and compare the performance of industry as a whole that the organization operates in.</p> <p><b>CO3:</b> To enable students learn concept, role of strategy growth strategies makes them understand various applications of matrix and how to apply the knowledge in the related domain to craft a business model</p> <p><b>CO4:</b> To help students to make smart decisions about strategy evaluation and selection of business strategies on understanding of creating a creative idea generating and prioritizing technique. The value of working together, the team makes groups of similar ideas and concepts.</p> <p><b>CO5:</b> To help the students to develop the relationship between strategy and structure importance of formulation, implementation and control of strategies in corporate culture and enable them to apply the purpose of governance.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	18MCOI4CS4 2	RISK MANAGEMENT	<p><b>CO1:</b> To acquaint the students with the concepts of risk management from strategic perspective and to familiarize various techniques and models of risk management.</p> <p><b>CO2:</b> To understand the various models of credit risk management and helps to the students to understand the value of credit risk among the business enterprises in modern scenario.</p> <p><b>CO3:</b> Helps to the students to understand the various stages of Market risk and how to face them most successfully.</p> <p><b>CO4 :</b>To familiarize with the techniques used in Insurance risk and helps the way to overcome the same more successfully.</p> <p><b>CO5:</b> To know the value of derivatives in the financial markets how to overcome the difficulties and become more successful in derivative markets.</p>
	18MCOC1H0 2	CORPORATE GOVERNANCE AND ETHICS	<p><b>CO1:</b> To provide students with tools required to ensure effective, valuable and sustainable ethical actions in business</p> <p><b>CO2:</b> To enable acquiring knowledge of Corporate Governance through discussion of the various theories and models of corporate governance.</p> <p><b>CO3:</b> Abilities to discuss the responsibility of ensuring good governance from internal control.</p> <p><b>CO4:</b> Help students to gain the broad ideas about the Structure of the board of Directors</p> <p><b>CO5:</b> Enables critical thinking on the best practices of today and assesses the innovative or preferred practices for the future.</p>