

M COM FINANCE & TAXATION

PROGRAMME OUTCOMES (PO)

At the completion of the Post graduate programme, the student will be able to accomplish the following outcomes

PO No	Post Graduate Program Outcomes
PO 1	Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.
PO 2	Developing problem analysis skills and knowledge and applying the same in real life situation.
PO 3	Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems
PO 4	Understanding the role and applicability of knowledge acquired in the context of society, environment and unsustainable development sticking on to the ethics and values.
PO 5	Developing effective communication skills and ability to work in teams by strengthening group dynamics
PO 6	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 (PSO)

PSO No	Intended Programme Specific Outcomes.
PSO 1	Inculcating managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.
PSO 2	Imparting advanced accounting knowledge and skills and provide awareness regarding latest developments in the field of accounting.

PSO 3	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.
PSO 4	Acquisition of expertise in specialized fields like finance, taxation, marketing, management and information technology.
PSO 5	Development of quantitative aptitude and analytical skills of the learner.
PSO 6	Facilitating learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

Course Outcome

Semester 1

Name of the Course	Course Outcome
Specialized Accounting	<p>CO1 Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations</p> <p>CO2 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.</p> <p>CO3 In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements</p> <p>CO4 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"</p> <p>CO5 Acquaint with the theoretical aspects of emerging areas in accounting</p>
Organizational Behavior	<p>CO1 Basic understanding about the concepts of organization behavior.</p> <p>CO2 A very good understanding about individual behavior, personality and motivation</p>

	<p>CO3 Imparting deep understanding about group behavior and leadership related to organizational behavior.</p> <p>CO4 Add the knowledge base of the learner regarding change management and deal with stress.</p> <p>CO5 Impart knowledge about the role of organizational culture and conflict on organizational behavior.</p>
Marketing Management	<p>CO1 The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.</p> <p>CO2 The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies.</p> <p>CO3 Develop an idea about consumer behavior and its impact</p> <p>CO4 Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image</p> <p>CO5 Develop sound ideas regarding services marketing and service quality</p>
Management Optimization Techniques	<p>CO1 Develop theoretical understanding about various business optimisation models</p> <p>CO2 Ability to develop Linear Programming Models for business problems and Solve the same</p> <p>CO3 Application of Linear Programming in the areas of transportation and assignment.</p> <p>CO4 Develop decision making skills under uncertainty, risk and replacement of assets.</p> <p>CO5 Understand and apply network analysis techniques for project implementation.</p>
Methodology for Social Science Research	<p>CO1 Develop a thorough understanding about the basic concepts of social science research.</p>

	<p>CO2 After completing this module, the learner should be able to formulate a research design.</p> <p>CO3 After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.</p> <p>CO4 Detailed knowledge about the instrument development, its validation and different forms of scaling.</p> <p>CO5 Understand the technique of research reporting.</p>
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Semester 2

Name of the Course	Course Outcome
Advanced Corporate Accounting	<p>CO1 The learner should be able to prepare consolidated financial statements of group companies</p> <p>CO2 Preparation of the financial statements of public utility companies and deal with the disposal of surplus.</p> <p>CO3 Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code</p> <p>CO4 Familiarizing the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act</p> <p>CO5 Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.</p>
Human Resource Management	<p>CO1 Acquaintance with basic concepts of HRM and performance appraisal.</p> <p>CO2 Understanding about human resource development, stress management and work life management.</p> <p>CO3 High level knowledge about various aspects of training.</p> <p>CO4 Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.</p> <p>CO5 Understanding about HR outsourcing HR accounting and HR audit.</p>

<p align="center">International Business and Finance</p>	<p>CO1 Familiarization with globalization, internationalization of business and the international business environment.</p> <p>CO2 Understanding about theories of international trade, trade barriers and trade blocks.</p> <p>CO3 Imparting idea about various economic institutions related to international trade.</p> <p>CO4 Achieve high level knowledge about various aspects of international monetary system</p> <p>CO5 Develop an understanding about the international investment environment.</p>
<p align="center">Quantitative Techniques</p>	<p>CO1 This course intends to give understanding about the applications of quantitative techniques.</p> <p>CO2 After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.</p> <p>CO3 The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis</p> <p>CO4 The learner should be equipped with the skills to apply the principles of SQC.</p>
<p align="center">Strategic Management</p>	<p>CO1 Strong understanding about the theoretical foundations of strategic management.</p> <p>CO2 Clear understanding about various models of environmental and internal analysis.</p> <p>CO3 Development of an idea about the strategy formulation process at the corporate level.</p> <p>CO4 Familiarization with various tools strategic planning and evaluation.</p> <p>CO5 Understanding about the modes of implementation and control of strategies.</p>

Semester 3

Name of the Course	Course Outcome
<p align="center">Strategic Financial Management</p>	<p>CO1 Learn the theoretical foundations of financial management and financial management decisions.</p> <p>CO2 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".</p> <p>CO3 Evaluate long term proposals and evaluate the risk associated with long term investment.</p> <p>CO4 Evaluate the decisions regarding leasing of capital assets.</p> <p>CO5 Evaluate and Compare the performance of business entities.</p>
<p align="center">Income Tax – Law and Practice</p>	<p>CO1 Acquire knowledge regarding the basic concepts of Income Tax.</p> <p>CO2 Able to compute the income from salary and house property.</p> <p>CO3 Determine taxable profit of a business or profession.</p> <p>CO4 Able to compute capital gain and income from other sources</p> <p>CO5 Able to calculate Gross Total Income of an individual</p> <p>CO6 Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.</p>
<p align="center">Security Analysis and Portfolio Management</p>	<p>CO1 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</p> <p>CO2 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.</p>

	<p>CO3 Understand the tools of technical analysis, analyze the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.</p> <p>CO4 Applying Modern portfolio theories and construct optimum portfolios</p> <p>CO5 Revising constructed portfolios as per risk and return association by using different strategies.</p>
Indirect Tax Laws	<p>CO1 Understand the basic concepts of the Goods and Services Tax</p> <p>CO2 Develop a clear idea about the levy and collection of tax and tax credit</p> <p>CO3 Develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act</p> <p>CO4 Understand about the powers of GST authorities regarding inspection, search and seizure</p> <p>CO5 Basic understanding about the Customs Law in India.</p>

Semester 4

Name of the Course	Course Outcome
Advanced Cost and Management Accounting	<p>CO1 Apply activity based absorption methods instead of conventional absorption method.</p> <p>CO2 Apply the marginal costing principles in decision making situations of businesses.</p> <p>CO3 Dealing with practical cases of pricing decisions in different situations</p> <p>CO4 Understand the concepts of standard costing, and the process of cost control through it.</p> <p>CO5 Deal with the practical issues related to transfer pricing</p>
Income Tax-Assessment and Procedure.	<p>CO1 Compute the total income and tax liability of firms and Association of Persons</p>

	<p>CO2 Carry out assessment of companies and determine their tax liability</p> <p>CO3 Make the assessment of cooperative societies and trusts</p> <p>CO4 Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations</p> <p>CO5 Learn tax planning concepts and apply the same</p>
<p>Derivatives & Risk Management</p>	<p>CO1 Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations</p> <p>CO2 Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks</p> <p>CO3 Understand and explain the concept of forward market and its function</p> <p>CO4 Analyze the operation and pricing of various types of futures</p> <p>CO5 Understand the concepts and methodology of option trading and apply the models of pricing the option contracts</p> <p>CO6 Develop an idea of exchanges through swaps</p>
<p>Personal Investment and Behavioral Finance</p>	<p>CO1 Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialization</p> <p>CO2 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.</p> <p>CO3 Know the meaning of Behavioral Finance, its evolution and related theories</p> <p>CO4 To understand different Heuristics, Biases and other Irrational Investment Behaviors</p>



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	CO5 Understand the relationship between biases and to adopt techniques to lower the impact of biases
Project Report	CO1 Quality Research Output and Presentation
Comprehensive Viva Voce	CO1 The learner should have the capacity to communicate his/her understanding in various subjects studied.