

ST. JOSEPH'S COLLEGE, MOOLAMATTOM

Arakulam P O, Idukki 685591

Outcome Based Education (OBE)

Programme Specific Outcomes, Programme Outcomes (PO) and Course Outcomes (CO)

DEPARTMENT OF COMMERCE

M.Com Finance and Taxation

Programme Outcomes – Domain Specific (PSO)

At the end of the PG Programme in *M.Com Finance and Taxation*, the students will be able to: -

PO1: Enhancing Knowledge

Enhancing knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.

PO2: Understanding

Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.

PO3: Problem Analysis Skills

Developing problem analysis skills and knowledge and applying the same in real life situation.

PO4: Solving Socially Relevant Problems

Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems.

PO5: Practical Skills

Create and acquire practical skills to work as tax consultants, audit assistants and in other financial supporting services. Acquire relevant managerial/accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

Domain Independent Outcomes (PO)

At the end of the PG Programme in *M.Com Finance and Taxation*, the students will be able to: -

PO6: Critical Thinking:

Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.

PO7: Effective Communication

Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language and Communicate effectively on various activities with the community and with society at large, such as being able to comprehend and write effective reports and design documentation make effective presentations, and give and receive clear instructions.

PO8: Social Interaction:

Elicit views of others, mediate disagreements and help reach conclusions in group settings. and demonstrate understanding of the societal, health, safety, legal and cultural issues and the consequent responsibilities.

PO9: Ethics

Understand and commit to professional ethics and responsibilities and norms of relevant to one's field of study, work and practice.

PO10: Environment and Sustainability

Understand the issues of environmental contexts and demonstrate knowledge of and need for sustainable development through mandatory environmental studies.

PO11: Effective Citizenship

Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering and awareness of human rights.

PO12: Self-directed and Life-long Learning

Acquire the ability to engage in independent and life-long learning in the broadest context socio-technological changes.

COURSE OUTCOMES

Semester I - CM010101: SPECIALISED ACCOUNTING

At the end of the course on *Specialized Accounting*, the students will be able to: -

CO1: Explain the ~~theoretical~~ theoretical and practical aspects of major Accounting Standards to **apply** the same indifferent practical situations.

CO2: Determine 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.

CO3: Determine the value of purchase consideration in the event of amalgamation and to **prepare** post amalgamation financial statements.

CO4: Develop a clear understanding about Different types of NBFCs, provisioning norms and to **explain** the concept of NAV of mutual funds through its computation.

Semester I - CM010102: ORGANISATIONAL BEHAVIOUR

At the end of the course on *Organizational Behavior*, the students will be able to: -

CO1: Discover the concepts of organization behavior.

CO2: Assess about group behavior and leadership related to organizational behavior.

CO3: Assess about group behavior and leadership related to organizational behavior.

CO4: Create the knowledge base of the learner regarding change management and deal with stress.

Semester I- CM010103: MARKETING MANAGEMENT

At the end of the course on *Marketing Management*, the students will be able to: -

CO1: Construct a basic understanding about concepts like customercentricity, CRM, value chain and customer delight.

CO2: Assess the market segmentation process and its applications in marketing strategies.

CO3: Develop an idea about consumer behavior and its impact.

CO4: Explain about product line, product mix, brand equity, brand identity, brand personality and brand image.

Semester I - CM010104: MANAGEMENT OPTIMISATION TECHNIQUES

At the end of the course on *Management Optimisation Techniques*, the students will be able to: -

CO1: Develop theoretical understanding about various business optimization models

CO2: Acquire the knowledge of application of Linear Programming in the areas of transportation and assignment.

CO3: Apply Linear Programming Models for business problems and solve the same.

CO4: Develop decision making skills under uncertainty, risk and replacement of assets.

Semester I - CM010105: METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

At the end of the course on *Methodology for Social Science Research*, the students will be able to: -

CO1: Develop a thorough understanding about the basic concepts of social science research.

CO2: The learner should be able to **formulate** a research design.

CO3: Discover the aspects of sampling design, the learner should be able to **draw** a sampling design.

CO4: Determine the instrument development, its validation and different forms of scaling.

Semester II - CM010201: ADVANCED CORPORATE ACCOUNTING

At the end of the course on *Advanced Corporate Accounting*, the students will be able to: -

CO1: Consolidate financial statements of group companies.

CO2: Prepare the financial statements of public utility companies and deal with the disposal of surplus.

CO3: Develop an awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.

CO4: Prepare the accounts of some special lines of businesses like shipping, hospitals and hotels.

Semester II - CM010202: HUMAN RESOURCE MANAGEMENT

At the end of the course on *Human Resource Management*, the students will be able to: -

CO1: Explain the basic concepts of HRM and performance appraisal.

CO2: Define human resource development, stress management and work life management.

CO3: Illustrate about various aspects of training.

CO4: Discover various aspects of industrial relations so as to evaluate the real cases of industrial.

Semester II - CM010203: INTERNATIONAL BUSINESS AND FINANCE

At the end of the course on *International Business and Finance*, the students will be able to:

-
- CO1: Describe** globalization, internationalization of business and the International business environment.
 - CO2: Create** an understanding about theories of international trade, trade barriers and trade blocks.
 - CO3: Create** an idea about various economic institutions related to international trade.
 - CO4: Acquire** high level knowledge about various aspects of international monetary system.

Semester II - CM010204: QUANTITATIVE TECHNIQUES

At the end of the course on *Quantitative Techniques*, the students will be able to: -

- CO1: Develop** an understanding about the applications of quantitative techniques.
- CO2: Create** an understanding about the applications of quantitative techniques.
- CO3: Describe** the skills to identify the most suitable non parametric test for testing a hypothesis.
- CO4: Describe** the skills to apply the principles of SQC.

Semester II - CM010205: STRATEGIC MANAGEMENT

At the end of the course on *Strategic Management*, the students will be able to: -

- CO1: Assess** the theoretical foundations of strategic management.
- CO2: Identify** the various models of environmental and internal analysis.
- CO3: Develop** an idea about the strategy formulation process at the corporate level.
- CO4: Determine** the various tools of strategic planning and evaluation.

THIRD SEMESTER COURSES

Semester III - CM010301: STRATEGIC FINANCIAL MANAGEMENT

At the end of the course on *Strategic Financial Management*, the students will be able to: -

- CO1: Describe** the theoretical foundations of financial management and financial management decisions.
- CO2: Identify** long term proposals and evaluate the risk associated with long term investment.
- CO3: Assess** the decisions regarding leasing of capital assets.
- CO4: Outline** the feasibility of different options regarding discount, credit period, storage

costetc related to current assets and current liabilities and estimate working capital requirements.

Semester III - CM010302: INCOME TAX - LAW AND PRACTICE

At the end of the course on *Income Tax - Law and Practice*, the students will be able to: -

- CO1: Acquire** knowledge regarding the basic concepts of Income Tax.
- CO2: Calculate** the income from salary and House Property
- CO3: Assess** the method of computing capital gain and income from other sources.
- CO4: Determine** taxable profit of a business or profession.

Semester III - CM010303: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

At the end of the course on *Security Analysis and Portfolio Management*, the students will be able to: -

- CO1: Describe** 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.
- CO2: Create** an understanding about 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.
- CO3: Assess** the tools of technical analysis, analyze the patterns and trends in the market by using various tools and enable to take investment.
- CO4: Apply** Modern portfolio theories and construct optimum portfolios.

Semester III - CM800301: INDIRECT TAX LAWS

At the end of the course on *Indirect Tax Laws*, the students will be able to: -

- CO1: Describe** the basic concepts of the Goods and Services Tax.
- CO2: Assess** about the levy and collection of tax and tax credit.
- CO3: Create** the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act.
- CO4: Describe** about the powers of GST authorities regarding inspection, search and seizure.

FOURTH SEMESTER COURSES

Semester III - CM010401: ADVANCED COST AND MANAGEMENT ACCOUNTING

At the end of the course on *Advanced Cost and Management Accounting*, the students will be able to: -

CO1: Classify activity-based absorption methods instead of conventional absorption method.

CO2: Summarise the marginal costing principles in decision making situations of businesses.

CO3: Specify practical cases of pricing decisions in different situations.

CO4: Identify with the practical issues related to transfer pricing.

Semester IV - CM010402: INCOME TAX – ASSESSMENT & PROCEDURES

At the end of the course on *Income Tax – Assessment and Procedures*, the students will be able to: -

CO1: Compute the total income and tax liability of firms and Association of Persons.

CO2: Calculate assessment of companies and **determine** their tax liability.

CO3: Detect the assessment of cooperative societies and trusts.

CO4: Create an understanding about the assessment procedures, TDS and advance payment of tax and application in various situations.

Semester IV - CM800401: DERIVATIVES AND RISK MANAGEMENT

At the end of the course on *Derivatives and Risk Management*, the students will be able to: -

CO1: Create knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations.

CO2: Analyze the implications of risk in the perception of individuals and Institutions and measurement of risks.

CO3: Explain the concept of forward market and its function.

CO4: Analyse the operation and pricing of various types of futures.

Semester IV - CM800402: Personal Investment and Behavioral Finance

At the end of the course on *Personal Investment and Behavioural Finance*, the students will be able to: -

CO1: Explain the meaning and significance of Financial Literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialization.

CO2: Explain the meaning of Behavioural Finance, its evolution and related theories.

CO3: Create an understanding of different Heuristics, Biases and other Irrational Investment Behaviours.

CO4: Analyse the relationship between biases and to adopt techniques to lower the impact of biases.