

## M.Com - ACCOUNTING AND FINANCE

### COURSE OUTCOMES (COs)

On completion of the course students will be able to

COURSE COMPONENT	COURSE	COURSE OUTCOME
CORE MAJOR THEORY	COST ESTIMATION AND CONTROL	<b>CO1:</b> Understand the need for costing systems, concept of cost behavior and decision making. <b>CO2:</b> Learn the concept of product cost determination and activity based costing and management. <b>CO3:</b> Evaluate the techniques of marginal costing , BEP analysis , profit planning and make or buy decisions. <b>CO4 :</b> Prepare various Functional Budgets. <b>CO5:</b> Apply the concept of standard costing and variance analysis.
CORE MAJOR THEORY	CORE INCOME TAX LAW AND PRACTICE -1	<b>CO1:</b> Explain the basic concepts in Income Tax and Tax Planning, Problems of Tax Planning , Tax evasion and Tax Avoidance. <b>CO2:</b> Compute Income Tax under the Head Salaries. <b>CO3 :</b> Compute the Income tax under House Property. <b>CO4:</b> Apply the various provisions under the Head Business or Profession. <b>CO5:</b> Apply the Tax Planning techniques in various Business decisions
CORE MAJOR THEORY	QUANTITATIVE TECHNIQUES IN BUSINESS DECISIONS	<b>CO1:</b> Learn the theory of Probability, Decision environment and Decision tree. <b>CO2 :</b> Explain the various Sampling methods and techniques. <b>CO3:</b> Apply the skill of Testing

		<p>of Hypothesis in various sample sizes.</p> <p><b>CO4 :</b>Solve the various problems on Network, PERT and CPM</p> <p><b>CO5:</b> Prepare Linear programming models and solving problems on Assignment.</p>
<b>CORE MAJOR PRACTICALS</b>	<b>FUNDAMENTALS OF INFORMATION TECHNOLOGY(PRACTICAL)</b>	<p><b>CO1:</b>Operate Computers at ease in their work environment.</p> <p><b>CO2 :</b>Acquire skills to mail merge , draft documents and to prepare reports using PowerPoint.</p> <p><b>CO3 :</b>Able to prepare Data analysis, preparing Reports, Cash Budget and Break-even analysis using MS-Excel.</p> <p><b>CO4 :</b>Create files of relationship like Debtors, creating forms of data entry and editing, file handling using MS Access.</p> <p><b>CO5 :</b>Develop skills in communication through e-mail and to surf in internet.</p> <p><b>CO6 :</b>Expert skill in using application software in accounting and Statistical packages.</p>
<b>CORE ELECTIVE THEORY</b>	<b>MANAGERIAL ECONOMICS</b>	<p><b>CO1:</b> Understand the methods of managerial economics and theory of the firm.</p> <p><b>CO2:</b> Understand the concept and analysis the demand forecasting.</p> <p><b>CO3:</b> Analyze the resource allocation in various economic levels for effective capacity utilization.</p> <p><b>CO4 :</b>Evaluate various market structure and its strategy with effect of various consumer behavior patterns.</p> <p><b>CO5:</b> Describe the various</p>

		market forms and pricing methods with their objectives.
<b>CORE MAJOR THEORY</b>	<b>FINANCIAL AND COST AUDIT</b>	<b>CO:1</b> Understand the essentials and importance of an audit report <b>CO2:</b> Evaluate the methods and concept of cost audit. <b>CO3:</b> Analyze the cost audit planning and its requirements. <b>CO4p</b> Understand the internal control system of financial and cost audit. <b>CO5:</b> Understand the cost audit working papers and report rules.
<b>CORE MAJOR THEORY</b>	<b>FINANCIAL MANAGEMENT</b>	<b>CO1:</b> Formulate financial decisions considering Risk and Return. <b>CO2:</b> Identify and discuss the long term and short term sources of finance. <b>CO3:</b> Compute the cost of debt, Equity, Preference share, retained earnings and Overall Cost of Capital. <b>CO4:</b> Design an optimal capital structure for the firm <b>CO5:</b> Apply the concept of leverage in financial decision making.
<b>CORE MAJOR THEORY</b>	<b>INCOME TAX LAW AND PRACTICE –II</b>	<b>CO1:</b> Demonstrate the basic concepts in Capital gains and compute the taxable capital gain /loss. <b>CO2:</b> Compute Income from Other sources.. <b>CO3:</b> Set-off and carry forward losses. <b>CO4:</b> Compute the Taxable income by taking advantage of various deductions. <b>CO5:</b> Apply the various provisions of deductions
<b>CORE MAJOR THEORY</b>	<b>RESEARCH METHODOLOGY</b>	<b>CO1:</b> Learning the meaning of Research, its types, developing research design and acquiring skills to formulate research

		<p>problems.</p> <p><b>CO2 :</b>Acquiring knowledge of sampling techniques and formulating hypotheses.</p> <p><b>CO3:</b>Up-skilling data construction , collecting techniques and testing their validity and reliability</p> <p><b>CO4:</b> Developing skills in processing and analysis of data, applying various statistical tools using software packages</p>
<b>CORE ELECTIVE THEORY</b>	<b>FINANCIAL MARKETS AND INSTITUTIONS</b>	<p><b>CO1:</b> Learn the role, functions, characteristics of financial markets.</p> <p><b>CO2:</b> Acquire knowledge of Indian Money Markets, its instruments and RBI Directives of such issue.</p> <p><b>CO3:</b> Update knowledge on Indian Treasury Bill market, REPOs and Government Bonds.</p> <p><b>CO4:</b> Develop skills in the Capital Market, NIM and identify major issues in Indian Capital Market.</p> <p><b>CO5:</b> Acquire knowledge on objectives and functions of Financial Service Institutions, Credit Rating Agencies, OTCEI and SEBI.</p>
<b>CORE MAJOR THEORY</b>	<b>INDIRECT TAXES</b>	<p><b>CO1:</b> Understand the various tax systems in India and know their rules and procedures.</p> <p><b>CO2:</b> Gather knowledge about GST in India including rate structure</p> <p><b>CO3:</b> Learn about the supply of goods and services</p> <p><b>CO4:</b> Learn registration procedures relating to GST, study the advance ruling offences and penalties.</p> <p><b>CO5:</b> Know about the organization of customs department, exemption and duty</p>

		free zones
<b>CORE MAJOR THEORY</b>	<b>INTERNATIONAL FINANCIAL MANAGEMENT</b>	<p><b>CO1:</b> Acquire knowledge on International Financing Decision , Financing Overseas Subsidiary and Borrowing International Equity Investment.</p> <p><b>CO2:</b> Understand the concepts of CAPM, IAPM and decision tree analysis.</p> <p><b>CO3:</b> Understand the concept of International Project Appraisal.</p> <p><b>CO4:</b> Obtain knowledge on Capital structure Decisions across the countries.</p> <p><b>CO5:</b> Evaluate the sources of short term finance.</p>
<b>CORE MAJOR THEORY</b>	<b>ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS</b>	<p><b>CO1:</b> Gain knowledge on shares and debenture issue practice.</p> <p><b>CO2:</b> Understanding Underwriting and methods of valuation of goodwill and shares.</p> <p><b>CO3:</b> Acquire knowledge of Amalgamation, Absorption, Reconstruction and Liquidation and the procedure thereof.</p> <p><b>CO4:</b> Consolidate and prepare statements of Holding company with its Subsidiary company.</p> <p><b>CO5:</b> Update Accounting Standards practices and Ind AS</p>
<b>CORE ELECTIVE THEORY</b>	<b>WORKING CAPITAL MANAGEMENT</b>	<p><b>CO1:</b> Learn the concept of working capital policy, risk-return trade off and developing skills to manage working capital</p> <p><b>CO2:</b> Acquire knowledge of Cash budget, cash control and cash management methods</p> <p><b>CO3:</b> Up-skill Inventory management, pricing of inventories its valuation, monitoring and control.</p> <p><b>CO4:</b> Develop skills in Receivable management,</p>

		<p>control and expert in collection policy.</p> <p><b>CO5:</b> Update knowledge on financing current assets, trade credit and regulation of bank credit</p>
<b>CORE ELECTIVE THEORY</b>	<b>INSURANCE AND RISK MANAGEMENT</b>	<p><b>CO1:</b> Understand the concept of risk and identifying, measuring risk.</p> <p><b>CO2:</b> Learn to manage the risk in business and worker's compensation.</p> <p><b>CO3:</b> Understand the risk management in different areas.</p> <p><b>CO4:</b> Acquire knowledge of risks in life, health and retirement plans.</p> <p><b>CO5:</b> Demonstrate knowledge of the risk management environment impacting business organizations and the importance of the impact of globalization.</p>
<b>CORE MAJOR THEORY</b>	<b>BUSINESS ANALYTICS</b>	<p><b>CO1:</b> Learn the Business Analytics model, fundamental concepts and tools to optimize business processes.</p> <p><b>CO2:</b> Acquire knowledge of various methods of data analysis and statistics and data modelling, sampling estimation and interference.</p> <p><b>CO3:</b> Understand Predictive analysis, forecasting techniques and learning about data warehousing and data mining.</p> <p><b>CO4:</b> Develop skills in data warehousing and exploring linear and nonlinear optimization models.</p> <p><b>CO5:</b> Update knowledge on decision making and identify factors influencing and developing decision making process using quantitative tools and data analysis techniques</p>

<b>CORE MAJOR THEORY</b>	<b>SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	<p><b>CO1:</b> Learn about the meaning of economic investment, financial investment and the different types of financial instruments.</p> <p><b>CO2:</b> Describe the time value of money, calculate spot rates with forward rate, interest rate futures and bond duration.</p> <p><b>CO3:</b> Appraise the financial securities and its valuation.</p> <p><b>CO4:</b> Explain the various Portfolio theories and their importance.</p> <p><b>CO5:</b> Compare the CAPM and APM</p>
<b>CORE MAJOR THEORY</b>	<b>STRATEGIC COST MANAGEMENT</b>	<p><b>CO1:</b> Learn the Business strategic model, fundamental concepts and tools to optimize business processes.</p> <p><b>CO2:</b> Acquire knowledge of various business environments and government policies.</p> <p><b>CO3:</b> Understand various strategies and analyze techniques.</p> <p><b>CO4:</b> Develop skills in marketing concepts, research and reporting.</p> <p><b>CO5:</b> Update mathematical techniques in cost analysis and control, management relevant to Corporate administration.</p>
<b>CORE ELECTIVE THEORY</b>	<b>ACCOUNTING FOR DECISION MAKING</b>	<p><b>CO1:</b> Learn to do problems on CVP Analysis and decision making.</p> <p><b>CO2:</b> Evaluate the Cost concepts in Decision Making.</p> <p><b>CO3:</b> Determine the various cost reduction and control techniques by preparing different budgets.</p> <p><b>CO4:</b> Apply the methods of Transfer Pricing.</p> <p><b>CO5:</b> Analyze the different approaches to Cost and</p>

		Management analysis, ABC costing.
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