

M.Com

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO 1	Develop an ability to apply knowledge acquired in problemsolving.
PSO 2	Ability to work in teams with enhanced communication and inter-personal skills.
PSO 3	Capable of employment in functional areas like Accounting, Taxation, Banking, Insurance and CorporateLaw.
PSO 4	Ability to start entrepreneurialactivities.
PSO 5	Inculcate ethical values, team work, leadership and managerialskills
PSO 6	Pursue professional courses such as CA/ CS/ CMA/CFAetc.

Course Outcomes

MCM1C01: BUSINESS ENVIRONMENT AND POLICY

1	Understand the nature and components of BusinessEnvironment.
2	Identify the issues related with environment and its impact onbusiness.
3	Summarise Environment Protection Act, Consumer ProtectionAct, Competition Act and Information TechnologyAct.
4	Compare and contrast economic systems, planning commission and NITIAyog
5	Analyse the Changing dimensions of businessenvironment.
6	Analyse the recent Economic and Tax reforms inIndia.

MCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS

1	Recognizetheconcept,theoriesandmodelsofcorporategovernanceandscandalsin an international and domesticperspective.
2	Explain the accountability of corporations towards its stakeholders and society and tocreateanintegratedvalueframeworkforsustainabledevelopmentofcorporations.
3	Understand recommendations given by international and national governance committees on corporate governance and analyze the path of organizational governance.
4	Identify the significance of building professional boards contributing to the strengthening oforganizationalperformance
5	Evaluate the corporate governance strategies adopted by Kerala based listed companies
6	Evaluatetheethicalissues,conflictsofinterestandinsidertradingandcreatesystem that has strong internal control to prevent corporatefrauds.

MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

1	Understand and apply scientifically valid techniques -both quantitative and qualitative for analysing the data relating to a particularphenomenon
2	Estimate the probability for the value associated with a particular phenomenon within an expected string ofvalues.
3	Develop a hypothesis and apply appropriate techniques to decide upon the validity of thehypothesis.
4	Categorize distributions according to the number of variables involved andapply appropriate analysis ofvariance.
5	Classify a particular distribution into parametric and non-parametric and assess the reliability of their analyticalresults.
6	Understand and apply the techniques of correlation and regression analysis. Apply MS Excel and SPSS for descriptive statistics and inferentialanalysis.

MCM1C04: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOR

1	Understand the theoretical development of managementconcepts
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2	Recognise the theoretical developments of organisational behaviour and its influence in managing workforce.
3	Describe the basic psychological process in managing and controlling the behavioural aspects in an organisation.
4	Recognise the theories of personalities and analyse mental and health problems in an organisation.
5	Understand the concepts of group dynamics and its application in an organisation and society.
6	Identify organisational culture and apply organisational development techniques for managing organisational relationships.

MCM1C05: ADVANCED MANAGEMENT ACCOUNTING

1	Inculcate analytical skills in interpreting and diagnosing business problems.
2	Understand the meaning, significance and tools of Management Accounting.
3	Describe and apply the financial and non-financial measurement of performance of business.
4	Recognize the risk management techniques for decision making.
5	Understand and apply Standard Costing and Variance Analysis in business.
6	Understand and apply Marginal Costing and Cost Volume Profit Analysis

MCM2C06: ADVANCED CORPORATE ACCOUNTING

1	Understand the theory and practice of corporate financial accounting.
2	Understand the important accounting standards of IFRS/IndAS.
3	Understand the Group accounts and group structures in Group Financial Statements
4	Understand the Accounting for Corporate Restructuring and preparation of final statement of account
5	Understand the provisions regarding the Accounting for Revenue and Leases and identify the major changes in the lease accounting
6	Understand the modern concepts in Accounting as regards Human Resource, Forensic, Social Responsibility Environmental, Investment, Proactive, and Inflation.

MCM2C07: ADVANCED STRATEGIC MANAGEMENT

1	Understand the concepts and models of Strategy and Strategic Management concepts and models.
2	Identify the strategic implications of social and ethical issues.
3	Recognise the emerging trends in strategic management and organisational redesign.
4	Evaluate the strategic choice and external growth strategies with business cases.
5	Understand the process of strategic implementation and control
6	Determine and describe the strategic evaluation and control techniques

MCM 2C08 : Advanced Strategic Cost Accounting

1	Understand the basic concepts of Cost Accounting
2	Compare and contrast Cost accounting with other accounting principles
3	Apply Cost Accounting concepts, tools and techniques in managerial decision making process
4	Analyse the cost based on behaviour and create cost consciousness.
5	Understand the performance measurement in Cost Accounting, Cost Management, control techniques and apply these for managing business profitably.
6	Apply the Cost Accounting principles in Managerial Decision making.
7	Infer the emerging trends in Costing Approaches.

MCM2C09: INTERNATIONAL BUSINESS

1	Understand the nature and scope of International Business Environment and its functional strategies.
2	Identify and compare International Economic Institutions and its Integrations.

3	Compare and Contrast National, International, Transnational and Multinational Companies
4	Analyse strategic development in International Business.
5	Analyse the impact of International Business on Indian Economy
6	Evaluate recent trends in International Business.

MCM2C10: MANAGEMENT SCIENCE

1	After the course, the students will be familiar with the various scientific methods that can be applied in decision making. They will be able to scientifically build models to analyse and solve decision situations.
2	Besides from being capable of making decisions in business fields, they can apply the methods of decision methods in non business fields as well.
3	Enabling the students to minimise the costs incurred in the firm by way of deciding the most optimum choices of production, schedule of distribution of goods and assignment of resources optimally.
4	Enabling to decide whether the facilities provided in the firm should be upgraded or not.
5	Enabling them to schedule the production process most optimally, without hampering the preceding or succeeding activities and with the most optimum time schedule.
6	Enabling them to analyze the market share of the firms and status of receivables.

MCM3C11 FINANCIAL MANAGEMENT

1	Understand the foundations of financial management.
2	Determine the conventional and innovative sources of finance
3	Computation of cost of capital.
4	Understand the concept of leverage analyse.
5	Prepare optimum capital structure
6	Estimate working capital requirements.

MCM3C12: INCOME TAX: LAW, PRACTICE AND TAX PLANNING I

1	Understand the basic concepts of income tax in india
2	Determine and develop tax plans relating to residential status and incidence of tax
3	Compute and develop tax plans relating to income under five heads applicable to individuals
4	Understand the concept of clubbing and aggregation of income, set-off and carry forward of losses and deductions in computing total income
5	Develop tax plans relating to clubbing and aggregation of income, set-off and carry forward of losses
6	Determine the taxable income of individuals and huf
7	Identify the provisions of advance payment of tax, tds, tax recovery, powers and functions of tax authorities and computer applications in tax management
8	Determine the procedure for assessment of income tax

MCM3C13: RESEARCH METHODOLOGY

1	Formulate the research problem and understanding the major research designs.
2	Identify data sources and learn the art of designing a questionnaire.
3	Understand sampling techniques and develop understanding of data collection and fieldwork.
4	Understand the measurement and scaling techniques.
5	Understand the summarization of data
6	Analyse data using various techniques and to communicate the results and followup.

MCM3EF01: INVESTMENT MANAGEMENT

1	Recognise the concept and environment of investment
2	Understand the objectives, strategies and the concept of risk and return of investments.
3	Determine the value of bonds and also the yield and risk of bond investment

4	Determine the value of equity shares using different approaches and models of equity valuation.
5	Analyze and measurement of portfolios using portfolio risk- return analysis and associated models
6	Evaluate portfolios using portfolio evaluation models and portfolio revision.

MCM3EF 02: FINANCIAL MARKETS AND INSTITUTIONS

1	Understand the inter-linkages and regulatory framework with in which the Financial markets and systems operates in India
2	Understand the basic concepts of money market and capital market in India
3	Understand the different theories of interest rates and analyse the relationship between the term to maturity, risk, and interest rates.
4	Develop the knowledge about different types of international commodity market and commodity markets in India.
5	Understand the mechanism of debt market in India
6	Develop the knowledge about the issue of financial instruments and various innovative financial instruments
7	Evaluate the different types of developmental financial Institutions, mutual funds, pension funds and Insurance companies. etc.
8	Understand the law governing Foreign Direct Investment in India

MCM4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT

1	Understand the concept of financial derivatives and risk management
2	Recognize the concept of future contracts
3	Computation of value and price of future contracts
4	Create trading strategies involving future contracts
5	Understand the concept of options contracts
6	Create trading strategies involving option contracts
7	Estimate the price of options contracts
8	Understand the concept of swaps and computation of value and price of swaps

MCM3C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II

1	Determine the taxable income of firms (including IIPs) and aop/boi
2	Develop tax plan to derive maximum possible tax benefits for firms, aop/boi during assessment of tax
3	Determine the taxable income of cooperative societies and trusts
4	Create tax plans relating to assessment of cooperative societies and trusts
5	Compute taxable income and tax liabilities of companies
6	Understand the concept of corporate tax planning
7	Develop corporate tax plans during managerial decision making
8	Creation of tax plans relating to setting up of business in sez, epz, eous and infrastructure sector

MCM4EF03 INTERNATIONAL FINANCE

1	Understand the International Money and capital Markets and risks associated with international finance.
2	Recognise the International Monetary system and Multilateral financial institutions
3	Understand the factors affecting exchange rates and the inter linkages among them
4	Understand the mechanism of Exchange rate determination- theories and models of exchange rate
5	Understand the management of Foreign Exchange exposure and risk.
6	Evaluate the concept and problems of International capital budgeting
7	Examine the International Monetary and Financial Environment

MCM4 EF04 ADVANCED STRATEGIC FINANCIAL MANAGEMENT

1	Understand the intricacies of financial goals and strategies
2	Examine shareholder value creation and application in managerial decisions..
3	. Understand the Leasing concept, Lease Financial strategy and Financial evaluation of leasing.
4	Evaluate approaches of lease financing;
5	Examine mergers and takeover in the corporate sector..
6	Examine various corporate restructuring and its various forms