

ST. THOMAS COLLEGE (AUTONOMOUS) THRISSUR, KERALA - 680 001

College with Potential for Excellence NIRF INDIA Ranking 2021 : 64th

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PROGRAMME OUTCOMES PROGRAMME SPECIFIC OUTCOMES COURSE OUTCOMES

M.Com

OUTCOMES

At the end of Post Graduate Program at St. Thomas College (Autonomous), a student will have obtained:

PO1	Attained profound Expertise in Discipline
PO2	Acquired Ability to function in multidisciplinary domains
- UU	Attained ability to exercise Research Intelligence in investigations and Innovations
PO4	Learnt Ethical Principles and be committed to Professional Ethics
PO5	Incorporated Self-directed and Life-long Learning
PO6	Obtained Ability to maneuver in diverse contexts with Global Perspective
PO7	Attained Maturity to respond to one's calling

Program Specific Outcomes

At the end of Master in Commerce Program at St. Thomas College (Autonomous), Thrissur, a student will have developed:

PSO1	Ability to apply knowledge acquired in problem solving.
PSO2	Ability to working teams with enhanced communication and inter- personal skills.
PSO3	Capability of employment in functional areas like Accounting, Taxation, Banking, Insurance and Corporate Law.
PSO4	Ability to start entrepreneurial activities
PSO5	Inculcation of ethical values, teamwork, leadership and managerial skills.
PSO6	Ability to pursue professional courses such as CA/CS/ CMA/CFA etc.

Course Outcomes

M.Com

Semester: I- MCM1C01- BUSINESS ENVIRONMENT& POLICY

CO1	Understand the nature and components of Business Environment.
CO2	Identify the issues related with environment and its impact on business.
CO3	Summarise Environment Protection Act, Consumer Protection Act, Competition Act and Information Technology Act
CO4	Compare and contrast economic systems, planning commission and NITI Ayog
CO5	Analyse the Changing dimensions of business environment.
CO6	Analyse the recent Economic and Tax reforms in India.

Semester: I- MCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS

CO1	Recognize the concept, theories and models of corporate governance and scandals in an international and domestic perspective.
CO2	Explain the accountability of corporations towards its stakeholders and society and to create an integrated value framework for sustainable development of corporations.
CO3	Understand recommendations given by international and national governance committees on corporate governance and analyze the path of organizational governance.
CO4	Identify the significance of building professional boards contributing to the strengthening of organizational performance.
CO5	Evaluate the corporate governance strategies adopted by Kerala based listed companies.

M.Com Semester: I- MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

CO1	Understand and apply scientifically valid techniques -both quantitative and qualitative for analysing the data relating to a particular phenomenon.
CO2	Estimate the probability for the value associated with a particular phenomenon
CO2	within an expected string of values.
CO3	Develop a hypothesis and apply appropriate techniques to decide upon the
	validity of the hypothesis.
CO4	Categorize distributions according to the number of variables involved and
00.	apply appropriate analysis of variance.
CO5	Classify a particular distribution into parametric and non-parametric and
	assess the reliability of their analytical results.
CO6	Understand and apply the techniques of correlation and regression analysis.
	Apply MS Excel and SPSS for descriptive statistics and inferential analysis.

Semester: I- MCM1C04 MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOUR

CO1	Understand the theoretical development of management concepts
CO2	Recognise the theoretical developments of organizational behaviour and its
	influence in managing work force.
CO3	Describe the basic psychological process in managing and controlling the
	behavioural aspects in an organisation
CO4	Recognise the theories of personalities and analyse mental and health
	problems in an organisation.
CO5	Understand the concepts of group dynamics and its application in an
	organisation and society
CO6	Identify organisational culture and apply organisational development
	techniques for managing organisational relationships

M.Com Semester: I- MCM1C05 ADVANCED MANAGEMENT ACCOUNTING At the end of this course, a student will have developed ability to:

CO1	Inculcate analytical skills in interpreting and diagnosing business problems.
CO2	Understand the meaning, significance and tools of Management Accounting.
CO3	Describe and apply the financial and non-financial measurement of performance of business.
CO4	Recognize the risk management techniques for decision making
CO5	Understand and apply Standard Costing and Variance Analysis in business.
CO6	Understand and apply Marginal Costing and Cost Volume Profit Analysis

Semester: II- MCM2C06 ADVANCED CORPORATE ACCOUNTING At the end of this course, a student will have developed ability to:

CO1	Understand the theory and practice of corporate financial accounting.
CO2	Understand the important accounting standards of IFRS /Ind AS.
CO3	Understand the Group accounts and group structures in Group Financial
	Statements
CO4	Understand the Accounting for Corporate Restructuring and preparation of
	final statement of account
CO5	Understand the provisions regarding the Accounting for Revenue and Leases
	and identify the major changes in the lease accounting
CO6	Understand the modern concepts in Accounting as regards Human Resource,
	Forensic ,Social Responsibility Environmental, Investment,
	Proactive, and Inflation.

Semester: II- MCM2C07 ADVANCED STRATEGIC MANAGEMENT

CO1	Understand the concepts and models of Strategy and Strategic Management
	concepts and models.
CO2	Identify the strategic implications of social and ethical issues
CO3	Recognise the emerging trends in strategic management and
	organisational redesign
CO4	Evaluate the strategic choice and external growth strategies with business
•••	cases.
CO5	Understand the process of strategic implementation and control
CO6	Determine and describe the strategic evaluation and control techniques.

Semester: II- MCM 2C08 STRATEGIC COST ACCOUNTING

CO1	Understand the basic concepts of Cost Accounting.
CO2	Compare and contrast Cost accounting with other accounting principles.
CO3	Apply Cost Accounting concepts, tools and techniques in managerial decision making process.
CO4	Analyse the cost based on behavior and create cost consciousness.
CO5	Understand the performance measurement in Cost Accounting, Cost Management, control techniques and apply these for managing business profitably.
CO6	Apply the Cost Accounting principles in Managerial Decision making.
CO7	Infer the emerging trends in Costing Approaches.

Semester: II- MCM2C09 INTERNATIONAL BUSINESS

CO1	Understand the nature and scope of International Business Environment and its functional strategies.
CO2	Identify and compare International Economic Institutions and its Integrations.
CO3	Compare and Contrast National, International, Transnational and Multinational Companies
CO4	Analyse strategic development in International Business.
CO5	Analyse the impact of International Business on Indian Economy.
CO6	Evaluate recent trends in International Business.

Semester: II- MCM2C10 MANAGEMENT SCIENCE

CO1	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.
CO2	Besides from being capable of making decisions in business fields, they can apply the methods of decision methods in non-business fields as well.
CO3	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.
CO4	Enabling them to decide whether the facilities provided in the firm should be upgraded or not.
CO5	Enabling them to schedule the production process most optimally, without hampering the preceding or succeeding activities and with the most optimum time schedule.
CO6	Enabling them to analyze the market share of the firms and status of receivables.

Semester: III- MCM3C11 FINANCIAL MANAGEMENT

CO1	Understand the foundations of financial management.
CO2	Determine the conventional and innovative sources of finance
CO3	Computation of cost of capital
CO4	Understand the concept of leverage analysis
CO5	Prepare optimum capital structure
CO6	Estimate working capital requirements

M.Com Semester: III- MCM3C12: INCOME TAX : LAW , PRACTICE AND TAX PLANNING 1

CO1	Understand the basic concepts of income tax in India
COI	Onderstand the basic concepts of meone tax in mena
CO2	Determine and develop tax plans relating to residential status and incidence of
	tax
CO3	Compute and develop tax plans relating to income under five heads applicable
	to individuals
CO4	Understand the concept of clubbing and aggregation of income, set-off and
•••	carryforward of losses and deductions in computing total income
CO5	Develop tax plans relating to clubbing and aggregation of income, set-off and
000	carry forward of losses
CO6	Determine the taxable income of individuals and HUF
CO7	Identify the provisions of advance payment of tax, tds, tax recovery, powers
	and functions of tax authorities and computer applications in tax management
CO8	Determine the procedure for assessment of income tax

Semester: III- MCM3C13 RESEARCH METHODOLOGY

CO1	Describe the meaning, significance and process of research in social sciences.
CO2	Formulate the research problem and understanding the major research designs.
CO3	Identify data sources and learn the art of designing a questionnaire
CO4	Understand sampling techniques and develop understanding of data collection and fieldwork.
CO5	Understand the measurement and scaling techniques.
CO6	Understand the summarization of data
CO7	Analyze data using various techniques and to communicate the results and follow up.

Semester: III- MCM3EF01 INVESTMENT MANAGEMENT (Elective) At the end of this course, a student will have developed ability to:

CO1	Recognise the concept and environment of investment
CO2	Understand the objectives, strategies and the concept of risk and return of
	investments.
CO3	Determine the value of bonds and also the yield and risk of bond investment
CO4	Determine the value of equity shares using different approaches and models of
	equity valuation.
CO5	Analyze and measurement of portfolios using portfolio risk- return analysis
	and associated models.
CO6	Evaluate portfolios using portfolio evaluation models and
	portfolio revision.

Semester: III- MCM3EF02 FINANCIAL MARKETS AND INSTITUTIONS (Elective) At the end of this course, a student will have developed ability to:

CO1	Understand the inter-linkages and regulatory framework with in which the Financial markets and systems operates in India
CO2	Understand the basic concepts of money market and capital market in India
CO3	Understand the different theories of interest rates and analyse the relationship between the term to maturity, risk, and interest rates.
CO4	Develop the knowledge about different types of international commodity market and commodity markets in India.
CO5	Understand the mechanism of debt market in India
CO6	Develop the knowledge about the issue of financial instruments and various innovative financial instruments
CO7	Evaluate the different types of developmental financial Institutions, mutual funds, pension funds and Insurance companies. etc .
CO8	Understand the law governing Foreign Direct Investment in India.

M.Com Semester: IV- MCM4C14 FINANCIAL DERIVATIVES AND RISK MANAGEMENT At the end of this course, a student will have developed ability to:

CO1	Understand the concept of financial derivatives and risk management
CO2	Recognize the concept of future contracts
CO3	Computation of value and price of future contracts
CO4	Create trading strategies involving future contracts
CO5	Understand the concept of options contracts
CO6	Create trading strategies involving option contracts
CO7	Estimate the price of options contracts
CO8	Understand the concept of swaps and computation of value and price of swaps

Semester: IV- MCM4C15 INCOME TAX : LAW, PRACTICE AND TAX PLANNING II

CO1	Determine the taxable income of firms (including LLPs) and AOP/BOI
CO2	Develop tax plan to derive maximum possible tax benefits for firms, AOP/BOI during assessment of tax
CO3	Determine the taxable income of cooperative societies and trusts
CO4	Create tax plans relating to assessment of cooperative societies and trusts
CO5	Compute taxable income and tax liabilities of companies
CO6	Understand the concept of corporate tax planning
CO7	Develop corporate tax plans during managerial decision making
CO8	Creation of tax plans relating to setting up of business in sez, epz, eous and infrastructure sector

Semester: IV MCM4EF03 INTERNATIONAL FINANCE (Elective)

CO1	Understand the International Money and capital Markets and risks associated with international finance
CO2	Recognize the International Monetary system and Multilateral financial institutions
CO3	Understand the factors affecting exchange rates and the inter linkages among them
CO4	Understand the mechanism of Exchange rate determination- theories and models of exchange rate
CO5	Understand the management of Foreign Exchange exposure and risk
CO6	Evaluate the concept and problems of International capital budgeting
CO7	Examine the International Monetary and Financial Environment

M.Com Semester: IV- MCM4 EFO4 ADVANCED STRATEGIC FINANCIAL MANAGEMENT (Elective)

CO1	Understand the intricacies of financial goals and strategies
CO2	Examine shareholder value creation and application in managerial decisions
CO3	Understand the Leasing concept, Lease Financial strategy and Financial evaluation of leasing.
CO4	Evaluate approaches of lease financing;
CO5	Examine mergers and takeover in the corporate sector.
CO6	Examine various corporate restructuring and its various forms