

B. L. D. E. Associations




**A. S. Patil College of Commerce
(Autonomous), Vijayapur**


M.Com Programme

**Programme Outcomes,
Programme Specific Outcomes &
Course Outcomes**

Academic Year 2020-21


**Co-ordinator,
M. Com. Programme,
A.S.P. College of Commerce,
VIJAYAPUR.**


**CO-ORDINATOR,
IQAC Cell
BLDEA's, A.S.P. College of Commerce,
VIJAYAPUR.**


**Principal,
A.S.Patil College of Commerce
(Autonomous), VIJAYAPUR.**

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**A. S. Patil College of Commerce (Autonomous), Vijayapur
M.Com Programme
Academic Year 2020-21**

PROGRAMME OBJECTIVES

The aim of this Programme is to develop Commerce professionals with specialized skills and applied competencies in theoretical and practical knowledge of Accounting, Taxation, Finance and Marketing that will provide the current needs of industry and academia by providing student-centric learning environment backed with critical thinking and problem solving capabilities.

The main objective of this Programme is to train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to accounting, taxation, GST, financial management, security market transactions, corporate governance practices, and marketing management of a business etc.

- To familiarize with conventional as well as contemporary areas in the discipline of Commerce.
- To well knowledgeable in national as well as international trends.
- For conducting business, accounting, taxation and research practices.
- To understand role of regulatory bodies in corporate and financial sectors.
- To provide knowledge and skill to become employable and entrepreneurs etc.
- Adopt a suitable corporate tax planning and management for the growth of business within the legal framework.

PROGRAMME OUTCOMES

POs	DESCRIPTIONS
PO 1	To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.
PO 2	To provide in-depth understanding of all core areas specifically Advanced Accounting, Management, Security analysis and portfolio management, Research Methodology, GST and Tax planning.
PO 3	This program could provide well trained professionals for the Industries and company and also provide over all Administration abilities of the Company.

PROGRAMME SPECIFIC OUTCOMES

PSOs	DESCRIPTIONS
PSO 1	For teaching in the Colleges after qualifying necessary tests.
PSO 2	For working as data analyst.
PSO 3	To attain Eligibility for Joining Research.
PSO 4	To attain Eligibility for applying examinations like SET, NET etc.
PSO 5	To attain Eligibility for joining professional courses in Teaching.
PSO 6	For Joining professional courses like CA/ICWA/MSW etc.
PSO 7	To attain eligibility for applying KPSC, UPSC and other recruitment board examinations for which post-graduation is the basic qualification.

COURSE OUTCOMES

M.COM I SEMESTER	
MARKETING MANAGEMENT	
COURSE OUTCOMES	
CO 1	Formulate a marketing plan including marketing objectives, marketing mix, strategies, budgetary considerations and evaluation criteria.
CO 2	Develop pricing strategies that take into account perceived value, competitive pressures and corporate objectives. Develop strategies for the efficient distribution of products.

M.COM I SEMESTER	
STRATEGIC MANAGEMENT	
COURSE OUTCOMES	
CO 1	Understand the basic concepts and principles of strategic management analyses the internal and external environment of business.
CO 2	Develop and prepare organizational strategies that will be effective for the current business environment.
CO 3	Devise strategic approaches to managing a business successfully in a global context.

M.COM I SEMESTER	
FINANCIAL MANAGEMENT	
COURSE OUTCOMES	
CO 1	Explain alternative sources of finance and investment opportunities and their suitability in particular circumstances.
CO 2	Assess the factors affecting investment decisions and opportunities presented to an organisation.
CO 3	Select and apply techniques in managing working capital.

M.COM I SEMESTER	
HUMAN RESOURCE DEVELOPMENT	
COURSE OUTCOMES	
CO 1	By end of this subject students will able to understand the HRD implementation and evaluation of employees.
CO 2	Facilitate and support effective employee and labour relations in both non-union and union environment.

M.COM I SEMESTER	
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	
COURSE OUTCOMES	
CO 1	Students will be able to understand the theoretical concepts of Security Analysis.
CO 2	Students will come to know the various fundamental factors that are to be considered for analysis.
CO 3	Students will be in a position to create and manage the portfolio on their own by considering the various tools and techniques.

M.COM I SEMESTER	
BUSINESS ETHICS AND CORPORATE GOVERNANCE	
COURSE OUTCOMES	
CO 1	Students will be conscious about ethical values in real life and in business.
CO 2	Students will be able to critically examine their own values and the importance of the ethical dimension in business and workplace decision making.
CO 3	Students will be able to apply systematic ethical reasoning to business dilemmas and communicate effectively in oral and written forms these, using the concepts, logic and historical conventions of business ethics.
CO 4	Students will understand the corporate governance theories and frameworks to the various corporate governance structures found in their national environments.
CO 5	Show an advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of stakeholders.

M.COM II SEMESTER	
SERVICES MARKETING	
COURSE OUTCOMES	
CO 1	The students will be able to explain describe and utilize key services frameworks and concepts including the 7P's of marketing, the Gaps Model, customer satisfaction, loyalty, and customer lifetime value.
CO 2	Identify critical issues in service delivery including identifying and managing customer series experiences, expectations, perceptions and outcomes.

M.COM II SEMESTER	
CORPORATE RESTRUCTURING	
COURSE OUTCOMES	
CO 1	Students will be able to understand the theoretical concepts of corporate restructuring.
CO 2	Students will come to know the various methods of valuing firms, practical calculations.
CO 3	Students will come to know causes, symptoms of industrial sickness.

M.COM II SEMESTER	
BUSINESS RESEARCH METHODS	
COURSE OUTCOMES	
CO 1	Students should be able to identify the overall process of designing a research study from its inception to its report.
CO 2	Students should be able to define the meaning of a variable, and to be able to identify independent, dependent, and mediating variables.
CO 3	Students should be familiar with good practices in conducting a qualitative interview and observation.

M.COM II SEMESTER	
ECONOMIC ANALYSES FOR BUSINESS	
COURSE OUTCOMES	
CO 1	Analyse the demand and supply conditions and assess the position of a company.
CO 2	Design competition strategies, including costing, pricing, product differentiation and market environment according to the nature of products and the structures of the markets.
CO 3	Analyse real-world business problems with a systematic theoretical framework.

M.COM II SEMESTER	
ORGANIZATIONAL BEHAVIOR	
COURSE OUTCOMES	
CO 1	Demonstrate the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
CO 2	Demonstrate the applicability of analyzing the complexities associated with management of individual behavior in the organization.
CO 3	Analyze the complexities associated with management of the group behavior in the organization.

M.COM II SEMESTER	
OPEN ELECTIVE COURSE (Opt. from other Disciplines)	
ENTREPRENEURSHIP DEVELOPMENT	
COURSE OUTCOMES	
CO 1	By the end of this subject students are expected to get essential knowledge about Entrepreneur and Entrepreneurship.
CO 2	Understand the systematic process to select a business ideas and design or strategies for successful implementation of ideas

M.COM II SEMESTER	
OPEN ELECTIVE COURSE (Offered to other Disciplines)	
FUNDAMENTALS OF FINANCES	
COURSE OUTCOMES	
CO 1	Understand the role of financial management in business organizations.
CO 2	Analyze the finances of individual companies in terms of their performance and capital requirements.
CO 3	Have a greater appreciation and understanding of the importance of financial decision making.
CO 4	Apply principles of capital budgeting.

M.COM III SEMESTER	
MULTINATIONAL BUSINESS FINANCE	
COURSE OUTCOMES	
CO 1	Understand international capital and foreign exchange market.
CO 2	Identify and appraise investment opportunities in the international environment.
CO 3	Identify risk relating to exchange rate fluctuations and develop strategies to deal with them.
CO 4	Identify and evaluate foreign direct investment and international acquisition opportunities.
CO 5	Develop strategies to deal with other types of country risks associated with foreign operations.

M.COM III SEMESTER	
ADVANCED E-COMMERCE	
COURSE OUTCOMES	
CO 1	Understanding of the foundations and importance of E-commerce.
CO 2	Describe Internet trading relationships including Business to Consumer, Business-to-Business, Intra-organizational.
CO 3	Assess electronic payment systems.
CO 4	To understand the M-Commerce and network of mobile commerce, how to use in business.
CO 5	Business through electronic components.

M.COM III SEMESTER	
SPECIALIZATION COURSE (To Choose Any One Elective Group)	
ELECTIVE GROUP – A: COST MANAGEMENT	
PRODUCTION AND OPERATION MANAGEMENT	
COURSE OUTCOMES	
CO 1	Gaining knowledge about managing production processes.
CO 2	How to run operations effectively.
CO 3	Better understanding of modern production techniques.
CO 4	Better understanding of supply chain management.
CO 5	Management skills needed for the effective operations management.

M.COM III SEMESTER	
COST MANAGEMENT	
COURSE OUTCOMES	
CO 1	To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.
CO 2	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

M.COM III SEMESTER	
ADVANCED MANAGEMENT ACCOUNTING	
COURSE OUTCOMES	
CO 1	Evaluate the effectiveness of alternative management accounting techniques and to apply them to organizational cost management practices.
CO 2	Appraise current management accounting techniques and practices in their organizational context.

M.COM III SEMESTER	
ELECTIVE GROUP – B: ACCOUNTING AND TAXATION	
CORPORATE TAX PLANNING	
COURSE OUTCOMES	
CO 1	Professional development.
CO 2	Identify the relevant provisions of the Income Tax Act as it applies to the taxation of corporations.
CO 3	Apply the relevant sections of the Income Tax Act to compute taxable income and tax payable for a corporation.
CO 4	Identify tax planning opportunities and challenges for corporations.
CO 5	Describe the issues and apply the appropriate provisions related to the taxation of corporate investment income.

M.COM III SEMESTER	
CORPORATE ACCOUNTING	
COURSE OUTCOMES	
CO 1	Account for the various adjustments related to share capital
CO 2	Explain the concepts of Amalgamation and External Reconstruction
CO 3	Prepare the accounts of companies undergoing amalgamation and external reconstruction
CO 4	Prepare the accounts of companies on the event of internal reconstruction
CO 5	Explain the concepts of Liquidation of companies.
CO 6	Prepare Liquidators Final Statement of Accounts

M.COM III SEMESTER	
ACCOUNTING FOR SPECIALIZED INSTITUTIONS	
COURSE OUTCOMES	
CO 1	Explore detailed information and compare between the advanced accounting concepts, and principles as applied in banking and non-banking companies.
CO 2	It will equip the students to understand to follow accounting for service sector.
CO 3	It will increase ability of problem solving.

M.COM III SEMESTER	
OPEN ELECTIVE COURSE (Opt. from other Disciplines)	
BUSINESS COMMUNICATION SKILLS	
COURSE OUTCOMES	
CO 1	This course is designed to give students a comprehensive view of communication.
CO 2	The various types of business communication media are covered.
CO 3	This course also develops an awareness of the importance of succinct written expression to modern business communication.
CO 4	Obtain information from a variety of sources and use it ethically.

M.COM III SEMESTER	
OPEN ELECTIVE COURSE (Offered to other Disciplines)	
PROJECT AND OPERATION MANAGEMENT	
COURSE OUTCOMES	
CO 1	Students will know various aspects in carrying out the new projects and operations.
CO 2	Develop a suitable budget for a new project.
CO 3	Various business and job opportunities in project and operations management.

M.COM IV SEMESTER	
CORPORATE GOVERNANCE	
COURSE OUTCOMES	
CO 1	Understand corporate governance theories and frameworks to the various corporate governance structures found in their national environments
CO 2	Show an advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of stakeholders
CO 3	Show an advanced understanding of the relationship between the management of a company and the objectives of the relevant stakeholders
CO 4	Evaluate different stakeholders' roles and significance in relation to corporate governance.

M.COM IV SEMESTER	
PRINCIPLES OF FINANCIAL DERIVATIVES	
COURSE OUTCOMES	
CO 1	Acquire knowledge of how forward a contract, futures contracts, swaps and options work, how they are used.
CO 2	Be able to describe and explain the fundamental features of a range of key financial derivative instruments.
CO 3	Be able to decide which securities to use for hedging and/or speculative purposes.
CO 4	Analyze and price diverse derivatives products to generate an optimal risk management strategy.
CO 5	Demonstrate an understanding of pricing forwards, futures and options contracts

M.COM IV SEMESTER	
ACCOUNTING INFORMATION SYSTEM	
COURSE OUTCOMES	
CO 1	Analyze and evaluate the organizational structure of the information system function in organizations.
CO 2	Understand the details of auditing and evaluating an AIS system.
CO 3	Understand why IT in general is important to accounting and auditing.
CO 4	Apply computer technology and Internet research to meet business needs.
CO 5	Describe and evaluate various types of information systems audits and audit technologies.

M.COM IV SEMESTER	
SPECIALIZATION COURSE	
(To Choose Any One Elective Group)	
ELECTIVE GROUP – A: COST MANAGEMENT	
STRATEGIC COST MANAGEMENT	
COURSE OUTCOMES	
CO 1	Understand cost drivers.
CO 2	Apply alternative cost accounting methods.
CO 3	Analyze cost and value.
CO 4	Analyze and evaluate cost management strategies.

M.COM IV SEMESTER	
QUANTITATIVE METHODS FOR COST ACCOUNTANTS	
COURSE OUTCOMES	
CO 1	Understand various techniques & statistical methods.
CO 2	Demonstrate an ability to apply various statistical tool to solve business problem.

M.COM IV SEMESTER	
ELECTIVE GROUP – B: ACCOUNTING AND TAXATION	
PRACTICES OF GOODS AND SERVICES TAX (GST)	
COURSE OUTCOMES	
CO 1	This course is designed to students to become a GST practitioner.
CO 2	To update the knowledge and procedures under the GST.
CO 3	To do the practice ethically.
CO 4	Guide the business man to file return within time.

M.COM IV SEMESTER	
CONTEMPORARY ISSUES IN ACCOUNTING	
COURSE OUTCOMES	
CO 1	Research and analyses complex contemporary financial accounting issues, and formulate well-reasoned and coherent arguments and reach well considered conclusions in relation to those issues.
CO 2	Critically analyses a selected contemporary issues in financial accounting and to communicate effectively in writing.
CO 3	Critically evaluate the significance of accounting change and its impact in industry.

M.COM IV SEMESTER	
PROJECT WORK (VIVA VOCE)	
COURSE OUTCOMES	
CO 1	The aim of the Project work is to acquire practical knowledge on the implementation of perceptions studied through the programme.
CO 2	To impart knowledge about the primary elements of Project Management so that the students are able to develop a detailed project plan.
CO 3	To introduce and develop the skills needed to conceptualize a problem, make use of available literature, design a research strategy, evaluate, organize, and integrate relevant data (both existing and new), derive useful solutions based on knowledge, and communicate those solutions to clients and colleagues.
CO 4	To understand the basic process of research methodology as practiced in the social sciences and business.

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