



BISHOP KURIALACHERRY COLLEGE FOR WOMEN

AMALAGIRI, KOTTAYAM, 686561

Affiliated to Mahatma Gandhi University, Kottayam, Kerala

Re - accredited by NAAC with A+ Grade & NIRF 2023 Rank-Band 101-150

MCOM FINANCE

PROGRAMME SPECIFIC OUTCOME

&

COURSE OUTCOME

M Com Finance

PSO	Programme Specific Outcome	PO
1	Inculcate managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management.	3,6
2	Impart advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting.	3,10
3	Enable learners to acquire advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems.	1,2,6,9
4	Acquisition of expertise in specialized fields like finance, taxation, marketing, management and portfolio management.	1,3,7
5	Development of quantitative aptitude and analytical skills of the learner.	3,5
6	Facilitating learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy, etc.	3,4,6

Course	Details				
Course Code	CM010101				
Title of the Course	SPECIALISED ACCOUNTING				
Degree	MCOM				
Branch(s)	Finance				
Semester	One				
Type	Core				
Credit	4	Hours/Week	5	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Providing an in depth understanding about theoretical and practical aspects of major Accounting Standards to apply the same in different practical situations.	Ap	2
2	Ascertain 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.	Ap	2
3	In depth understanding about the determination of purchase consideration in the event of amalgamation and to prepare post amalgamation financial statements	Ap	2
4	Develop a clear understanding about different types of NBFCs, their provisioning norms and to understand the concept of NAV of mutual funds through its computation.	E	2
5	Acquaint with the theoretical aspects of emerging areas in accounting	U	2

Course	Details				
Course Code	CM010102				
Title of the Course	ORGANISATIONAL BEHAVIOUR				
Degree	MCOM				
Branch(s)	Finance				
Semester	One				
Type	Core				
Credits	3	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Basic understanding about the concepts of organization behaviour.	U	1
2	A very good understanding about individual behaviour, personality and motivation.	E	1
3	Imparting deep understanding about group behavior and leadership related to organizational behaviour.	U	1
4	Add the knowledge base of the learner regarding change management and deal with stress.	E	1
5	Impart knowledge about the role of organizational culture and confliction organizational behavior.	Ap	1

COURSE	DETAILS				
Course Code	CM010103				
Title of the Course	MARKETING MANAGEMENT.				
Degree	MCOM				
Branch(s)	Finance				
Semester	One				
Type	Core				
Credits	4	Credits	5	Credits	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	The learner should have a basic understanding about concepts like customer centricity, CRM, value chain and customer delight.	U	1,4
2	The learner should get a clear understanding about the market segmentation process and its applications in marketing strategies.	E	1,4
3	Develop an idea about consumer behavior and its impact.	Ap	1,4
4	Good understanding about product line, product mix, brand equity, brand identity, brand personality and brand image.	E	1,4
5	Develop sound ideas regarding services marketing and service quality.	Ap	1,4

Course	Details				
Course Code	CM010104				
Title of the Course	MANAGEMENT OPTIMISATION TECHNIQUES				
Degree	MCOM				
Branch(s)	Finance				
Semester	One				
Type	Core				
Credits	4	Hrs/Week	5	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Develop theoretical understanding about various business optimisation models.	U	5
2	Ability to develop Linear Programming Models for business problems and Solve the same.	E	5
3	Application of Linear Programming in the areas of transportation and assignment.	U	5
4	Develop decision making skills under uncertainty, risk and replacement of assets.	E	5
5	Understand and apply network analysis techniques for project implementation.	Ap	5

Course	Details				
Course Code	CM010105				
Title	METHODOLOGY FOR SOCIAL SCIENCE RESEARCH				
Degree	MCOM				
Branch(s)	Finance				
Semester	One				
Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Develop a thorough understanding about the basic concepts of social science research.	U	3, 5
2	After completing this module, the learner should be able to formulate a research design.	E	3, 5
3	After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.	U	3, 5
4	Detailed knowledge about the instrument development, its validation and different forms of scaling.	E	3, 5
5	Understand the technique of research reporting.	Ap	3, 5

Course	Details				
Course Code	CM010201				
Title of the Course	ADVANCED CORPORATE ACCOUNTING				
Degree	MCOM				
Branch(s)	Finance				
Semester	Two				
Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	The learner should be able to prepare consolidated financial statements of group companies.	Ap	2
2	Preparation of the financial statements of public utility companies and deal with the disposal of surplus.	Ap	2
3	Develop and awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code.	U	2

4	Familiarising the learner with the accounting procedures of liquidation of companies and preparation of various statements required as per the Companies Act.	E	2
5	Basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels.	Ap	2

Course		Details			
Course Code	CM010202				
Title of the Course	HUMAN RESOURCE MANAGEMENT				
Degree	MCOM				
Branch(s)	Finance				
Semester	Two				
Type	Core				
Credits	3	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Acquaintance with basic concepts of HRM and performance appraisal.	U	1
2	Understanding about human resource development, stress management and work life management.	U	1
3	High level knowledge about various aspects of training.	U	1
4	Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.	E	1
5	Understanding about HR outsourcing HR accounting and HR audit.	U	1

COURSE		DETAILS			
Course Code	CM010203				
Title of the Course	INTERNATIONAL BUSINESS AND FINANCE				
Degree	MCOM				
Branch(s)	Finance				
Semester	Two				
Type	Core				
Credits	4	Hrs/Week	5	Total Hours	90

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Familiarisation with globalisation, internationalisation of business and the international business environment.	U	1, 4
2	Understanding about theories of international trade, trade barriers and tradeblocks.	U	1, 4
3	Imparting idea about various economic institutions related to international trade.	U	1, 4
4	Achieve high level knowledge about various aspects of international monetary system.	E	1, 4
5	Develop an understanding about the international investment environment.	U	1, 4

Course		Details			
Course Code	CM010204				

Title of the Course	QUANTITATIVE TECHNIQUES				
Degree	MCOM				
Branch(s)	Finance				
Semester	Two				
Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	This course intends to give understanding about the applications of quantitative techniques.	U	3, 5
2	This course intends to give understanding about the applications of quantitative techniques.	U	3, 5
3	After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.	Ap	3, 5
4	The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis.	E	3, 5
5	The learner should be equipped with the skills to apply the principles of SQC	U	3, 5

Course	Details				
Course Code	CM010205				
Title of the Course	STRATEGIC MANAGEMENT				
Degree	MCOM				
Branch(s)	Finance				
Type	Core				
Credit	4	Hrs/Week	5	Total Hrs	90

CO No	Expected Course Outcome <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No
1	Strong understanding about the theoretical foundations of strategic management.	U	1
2	Clear understanding about various models of environmental and internal analysis.	U	1
3	Development of an idea about the strategy formulation process at the corporate level.	U	1
4	Familiarization with various tools strategic planning and evaluation.	E	1
5	Understanding about the modes of implementation and control of strategies.	U	1

Course	Details				
Course Code	CM010301				
Title of the Course	STRATEGIC FINANCIAL MANAGEMENT				
Degree	MCOM				
Branch(s)	Finance				
Semester	Three				
Type	Core				
Credit	5	Hrs/Week	6	Total hours	108

CO No	Expected Course Outcome	Cognitive Level	PSO No
-------	-------------------------	-----------------	--------

1	Learn the theoretical foundations of financial management and financial management decisions.	U	4
2	Evaluate the feasibility of different options regarding discount, credit period, storage cost etc related to current assets and current liabilities and estimate working capital requirements.	E	4
3	Evaluate long term proposals and evaluate the risk associated with long term investment.	E	4
4	Evaluate the decisions regarding leasing of capital assets.	E	4
5	Evaluate and Compare the performance of business entities.	E	4

Course	Details				
Course Code	CM010302				
Title of the Course	INCOME TAX - LAW AND PRACTICE				
Degree	MCOM				
Branch(s)	Finance				
Semester	Three				
Type	Core				
Credit	5	Hrs/Week	7	Total Hours	126

CO No	Expected Course Outcome	Cognitive Level	PSO No
1	Acquire knowledge regarding the basic concepts of Income Tax.	R	4, 6
2	Able to compute the income from salary and house property.	Ap	4, 6
3	Determine taxable profit of a business or profession.	Ap	4, 6
4	Able to compute capital gain and income from other sources.	Ap	4, 6
5	Able to calculate Gross Total Income of an individual.	Ap	4, 6
6	Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.	E	4, 6

Course	Details				
Course Code	CM010303				
Title	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT				
Degree	MCOM				
Branch(s)	Finance				
Semester	One				
Type	Core- Elective				
Credit	4	Hrs/Week	6	Total Hours	108

CO No	Expected Course Outcome	Cognitive Level	PSO No
1	Able to understand 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	Ap	4, 6
2	Understanding 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.	Ap	4, 6
3	Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.	E	4, 6
4	Applying Modern portfolio theories and construct optimum portfolios.	Ap	4, 6
5	Revising constructed portfolios as per risk and return association by using different strategies.	U	4, 6

Course		Details			
Course Code	CM800301				
Title of the Course	INDIRECT TAX LAWS				
Degree	MCOM				
Branch(s)	Finance				
Semester	Three				
Type	Core-Elective				
Credit	4	Hrs/Week	6	Total Hrs	108

CO No	Expected Course Outcome	Cognitive Level	PSO No
1	Understand the basic concepts of the Goods and Services Tax	U	4, 6
2	Develop a clear idea about the levy and collection of tax and tax credit	U	4, 6
3	Develop the knowledge about the provisions regarding registration, preparations of books of accounts and filing of returns under the Act	Ap	4, 6
4	Understand about the powers of GST authorities regarding inspection, search and seizure	U	4, 6
5	Basic understanding about the Customs Law in India.	U	4, 6

Course		Details			
Course Code	CM010401				
Title of the Course	ADVANCED COST AND MANAGEMENT ACCOUNTING				
Degree	MCOM				
Branch(s)	Finance				
Semester	Three				
Type	Core				
Credit	4	Hrs/Week	6	Total Hrs	108

CO No	Expected Course Outcome	Cognitive Level	PSO No
1	Apply activity based absorption methods instead of conventional absorption method.	Ap	1, 2
2	Apply the marginal costing principles in decision making situations of businesses.	Ap	1, 2
3	Dealing with practical cases of pricing decisions in different situations	E	1, 2
4	Understand the concepts of standard costing, and the process of cost control through it.	Ap	1, 2
5	Deal with the practical issues related to transfer pricing	Ap	1, 2

Course		Details			
Course Code	CM010402				
Title	INCOME TAX – ASSESSMENT & PROCEDURES				
Degree	MCOM				
Branch(s)	Finance				
Semester	Four				
Type	Core				
Credit	4	Hrs/week	7	Total Hrs	126

CO No	Expected Course Outcome	Cognitive	PSO No
-------	-------------------------	-----------	--------

		Level	
1	Compute the total income and tax liability of firms and Association of Persons	Ap	4, 6
2	Carry out assessment of companies and determine their tax liability	Ap	4, 6
3	Make the assessment of cooperative societies and trusts.	Ap	4, 6
4	Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations	Ap	4, 6
5	Learn tax planning concepts and apply the same	Ap	4, 6

Course	Details				
CourseCode	CM800401				
Title	DERIVATIVES AND RISK MANAGEMENT				
Degree	MCOM				
Branch(s)	Finance				
Semester	Four				
Type	Core-Elective				
Credit	4	Hrs/week	6	Total Hrs	108

CO NO	Expected Course Outcome	Cognitive Level	PSO No
1	Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations	Ap	4, 6
2	Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks	A	4, 6
3	Understand and explain the concept of forward market and its function	U	4, 6
4	Analyse the operation and pricing of various types of futures	C	4, 6
5	Understand the concepts and methodology of option trading and apply the models of pricing the option contracts	C	4, 6
6	Develop an idea of exchanges through swaps	Ap	4, 6

Course	Details				
Course Code	CM800402				
Title of the Course	PERSONAL INVESTMENT AND BEHAVIOURAL FINANCE				
Degree	MCOM				
Branch(s)	Finance				
Semester	Four				
Type	Core				
Credit	4	Hrs/Week	6	Credit	108

CO No	Expected Course Outcome	Cognitive Level	PSO No
1	Understand the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation	E	4, 6
2	Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and to understand the different elements/steps in Personal Financial Planning to attain Financial Wellbeing and Evaluate the different retail investment avenues.	E	4, 6
3	Know the meaning of Behavioural Finance, its evolution and related theories	U	4, 6

4	To understand different Heuristics, Biases and other Irrational Investment Behaviours	E	4, 6
5	Understand the relationship between biases and to adopt techniques to lower the impact of biases	Ap	4, 6

Course	Details
Course Code	CM010403
Title of the Course	PROJECT REPORT
Degree	MCOM
Branch(s)	Finance
Semester	Four
Type	Core- Project
Hours	NA

CO No	Expected Course Outcome	Cognitive Level	PSO No
1	Quality Research Output and presentation	E	3, 4 ,5,6

Course	Details
Course Code	CM010404
Title of the Course	COMPREHENSIVE VIVA
Degree	MCOM
Branch(s)	Finance
Semester	Four
Type	Core- Viva
Credits	2
Hours	NA

CO No	Expected Course Outcome	Cognitive Level	PSO No
1	The learner should have the capacity to communicate his/her understanding in various subjects studied.	E	1 to 6