



VIVEK COLLEGE OF COMMERCE

M.Com **(ACCOUNTANCY / BUSINESS MANAGEMENT)**

PROGRAMME OUTCOME
PROGRAMME SPECIFIC OUTCOME
COURSE OUTCOME



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COURSE OUTCOME

M.COM PROGRAMME OUTCOME

PO1: Acquaint and specialize the practical applicability of the accounting, costing, tax and other concepts, tools and techniques important for managerial decisions.

PO2: Compose & develop the research methodology, the analytical tools used and develop entrepreneurial skill with managerial capabilities.

PO3: Assist in enhancing further studies in specific professional functions, higher studies and research or for doctorate program.



M.COM PROGRAMME SPECIFIC OUTCOME

PSO1: Comprehend the applicability of the various accounting concepts and standards as per the GAAP adopted by all the industries.

PSO2: Adapt and understand the standards, statutory compliance requirements as regularly issued and laid down by various accounting bodies applicable to specific industry.

PSO3: Ability to apply learned knowledge and managerial skills to day-to-day functional areas of work in any complex environment.

PSO4: Analyse the conceptual framework of business environmental constraints, the practical applicability of tools or research methodology for developing managerial skill as a continuous process while at work.



COURSE OUTCOME

PART 1 - SEMESTER I

COURSE CODE - CB1SMC01

COURSE NAME - STRATEGIC MANAGEMENT

After completing the course, the learner will be able to:

CO1: Aware of the new forms of Strategic Management concepts and their use in business.

CO2: Updated about the modern business strategies, Corporate and Global Reforms.

CO3: Develop learning and analytical skills, solve cases and provide strategic solutions in routine working environment.

CO4: Acquaint with recent developments and trends in the business corporate world.

CO5: Discuss various case studies on strategies adopted by business entities in various phases of the life cycle.

COURSE CODE - CB1EBC00032

COURSE NAME - ECONOMICS FOR BUSINESS DECISIONS

After completing the course, the learner will be able to:

CO1: Appraise the students with basic tools of economic theory and its practical applications.

CO2: Familiarise with the understanding of economic aspects of current affairs, analyse the market behaviour with economic way of thinking.

CO3: Provide an insight into application of economic principles in business decisions.

CO4: Widen analytical ability and provide foundation for further study of economics.

CO5: Compose practical oriented case solving ability using the concepts of business economics.

COURSE CODE - CB1CMC03

COURSE NAME - COST AND MANAGEMENT ACCOUNTING

After completing the course, the learner will be able to:

CO1: Define and understand the concept of Cost and management accounting and its significance in business.

CO2: Learn, develop and apply the techniques of costing in the corporates decision making process.

CO3: Compose, develop, prepare and present the financial report of business/corporates.



CO4: Apply the concept of Marginal Costing and Key Limiting Factor, Understand its implication on the pricing and cost related decision process.

CO5: Prepare and arrive at per unit of cost in case of service industry.

COURSE CODE - CB1BEC04

COURSE NAME - BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

After completing the course, the learner will be able to:

CO1: Summarize and familiarize the concept and relevance of Business Ethics in the modern era.

CO2: Interpret the scope and complexity of Corporate Social responsibility in the global and Indian context.

CO3: Summarise the importance of Business Ethics in the current competitive business scenario.

CO4: Evaluate the statutory compliances to be adhered by corporates under CSR, under the Companies Act, 2013 and case studies.

CO5: Inculcate the practice of healthy ethical practices and social responsibility in a corporate environment.

PART 1 - SEMESTER II

COURSE CODE - CB2RMC01

COURSE NAME - RESEARCH METHODOLOGY FOR BUSINESS

After completing the course, the learner will be able to:

CO1: Discover the abilities of learners to undertake research in business & social sciences.

CO2: Associate, develop and apply the fundamental skills in formulating research problems.

CO3: Understand and develop the most appropriate methodology for their research.

CO4: Develop analytical ability and familiarize with the basic statistical tools and techniques applicable for research.

CO5 : Framing the valid research methodologies, approach, goals, and research questions for the proposed study.

COURSE CODE - CB2MEC02



COURSE NAME - MACRO ECONOMICS CONCEPTS AND APPLICATIONS

After completing the course, the learner will be able to:

CO1: Summarize the basic macroeconomic concepts that strengthen analysis of crucial economic policies.

CO2: Explain the theoretical rationale behind policies at the country as well as corporate level.

CO3: Regularly read suggested economics related current readings and articles in the dailies and journals and analyse the same.

CO4: Application of Macroeconomics concepts in the field of investment and capital market.

CO5: Classify the macro-economic factors transforming the economies of a country.

COURSE CODE - CB2CFC03

COURSE NAME - CORPORATE FINANCE

After completing the course, the learner will be able to:

CO1: Define the objectives of various compliances in Corporate Finance.

CO2: Associate the learned techniques of investment in decision making process of business corporates.

CO3: Develop the ability to analyse the financial statements of corporates and other business entities.

CO4: Comprehend the concept of Time Value of Money and its application in various financial decision-making process.

CO5: Insight on the preparation of Master Budget and Operational budgets of any business entity.

COURSE CODE - CB2ECC04

COURSE NAME - E-COMMERCE

After completing the course, the learner will be able to:

CO1: Design an analytical framework to understand the emerging world of e-commerce.

CO2: Summarise the current challenges and issues in e-commerce.

CO3: Differentiate the working of various business models in E-commerce.

CO4: Describe the operational aspects of Web-based Commerce and to assess e-commerce requirements of a business.

CO5: Comprehend the Legal and Regulatory Environment and Security issues of E-commerce.



PART 2 - SEMESTER III

COURSE CODE - CH3AC01

COURSE NAME - ADVANCED FINANCIAL ACCOUNTING

After completing the course, the learner will be able to:

CO1: Classify the specific accounting tools used by Banking and Insurance companies.

CO2: Enumerate the statutory compliances to be followed for the Society accounts and LLP accounts.

CO3: Comprehend the various legal compliances governing the Banks, Insurance, Societies and LLP.

CO4: Understand the accounting implications, its interpretations and analysis of various transactions recorded by Banks, Insurance and Societies.

CO5: Apply the accounting standards in presenting financial statements of different entities.

COURSE CODE - CH3AC03

COURSE NAME - ADVANCED COST ACCOUNTING

After completing the course, the learner will be able to:

CO1: Formulate budgets for various functional areas of management.

CO2: Develop the understanding of importance and application of Standard Costing and Marginal Costing in Decision making.

CO3: Co-correlate the concept of responsibility accounting in process costing for a manufacturing company.

CO4: Differentiate the concept and application of Activity Based Costing as compared to conventional Cost accounting system.

CO5: Summarise the importance of Inflation Accounting in financial records maintained by business entities.

COURSE CODE - CH3AC02

COURSE NAME - DIRECT TAX

After completing the course, the learner will be able to:

CO1: Explain the various concepts of direct tax and its application.

CO2: Interpret the importance of Residential Status of person or entity on its direct tax liability.



CO3: Compile and compute the income taxable under various heads of income.

CO4: Concise the various benefits/ deductions available under the present tax system.

CO5: Compute tax liability for various entities and develop tax saving strategies.

COURSE CODE - CH3BS01

COURSE NAME - HUMAN RESOURCE MANAGEMENT

After completing the course, the learner will be able to:

CO1: Develop an understanding of the functions of HR at global level, mainly focusing on culture, religion and local legal compliance.

CO2: Classify the problems and difficulties faced in selection and recruitment in cross cultural situation.

CO3: Comprehend the HR compliances and practices followed by various organizations, domestically and globally.

CO4: Develops an understanding about various techniques of performance appraisal.

CO5: Develop an understanding about various employment laws on national and global level.

COURSE CODE - CH3BS03

COURSE NAME - ENTREPRENEURIAL MANAGEMENT

After completing the course, the learner will be able to:

CO1: Explain the concept of entrepreneurship, its role and various legal compliance to be adhered by an entrepreneur.

CO2: Discuss the importance of innovation in becoming an entrepreneur & the difficulties encountered in setting up an own start-up.

CO3: Discuss the difficulties encountered in setting up an own start-up.

CO4: Classify projects, search business ideas, understand project life cycle, project formulation and project management.

CO5: Inculcate the process of skill development and familiarize with various initiatives of government and other institutions to promote start up and entrepreneurs.

COURSE CODE - CH3BS04

COURSE NAME - MARKETING STRATEGIES AND PLANS

After completing the course, the learner will be able to:



CO1: Explain, discuss and familiarise with modern marketing strategies.

CO2: Understand of impact marketing environment on business.

CO3: Compose and design marketing strategies and plans for industry specific product or services.

CO4: Analyse various theories of marketing with respect to modern marketing environment.

CO5: Apply the conceptual learning of Customer Relationship Management and Customer Behaviour.

COURSE CODE - CH3PW06

COURSE NAME - PROJECT WORK

After completing the course, the learner will be able to:

CO1: Conduct basic research, data collection on primary data and interpret and conclude on some hypothesis and prepare a project on the sae.

CO2: Apply suitable research design suitable for the topic.

CO3: Execute independent research projects on various topics relevant to the study.

CO4: Evaluate research-based and scholarly literature of the topic, develop a detailed study on it.

CO5: Compose the research report and bibliography in the most effective way.

PART 2 - SEMESTER IV

COURSE CODE - GR1 -11

COURSE NAME - CORPORATE FINANCIAL ACCOUNTING

After completing the course, the learner will be able to:

CO1: Study the need, contents and recent trends in Financial Reporting.

CO2: Apply knowledge gained to consolidate and present the financial statements of a holding and subsidiary company.

CO3: Comprehend the importance of various Indian Accounting Standards adopted while maintaining the books of accounts and presenting the financial statements.

CO4: Summarise the International Financial Reporting Standards (IFRS) followed worldwide and its implementation status in India.

CO5: Compile and understand the procedures for valuation of goodwill of the business and valuation of shares through case studies of mergers and acquisitions.

COURSE CODE - GR1-12



COURSE NAME - INDIRECT TAX

After completing the course, the learner will be able to:

CO1: Define and explain the important concepts and applicability of GST.

CO2: Compute GST liability and understand the application of various rules for various industries.

CO3: Compile and familiarize with various forms used while filing the return of GST and various tax rates applicable.

CO4: Apply the concept of place of supply, time of supply and value of supply under GST law.

CO5: Comprehend the rates of taxes for different products and services and corresponding Input Tax Credit working.

COURSE CODE - GR1-13

COURSE NAME - FINANCIAL MANAGEMENT

After completing the course, the learner will be able to:

CO1: Explain the importance of finance in business and its control.

CO2: Classify the types of financing available for business and its cost.

CO3: Classify the types of Working Capital and Solve problems based on the working capital requirement of any business entity.

CO4: Control the credit in business through receivable management, inventory management, cash management, etc.

CO5: Develop and understanding of various risk involved in business and importance of financial, operating and combined leverage.

COURSE CODE - GR2-22

COURSE NAME - ADVERTISING & SALES MANAGEMENT

After completing the course, the learner will be able to:

CO1: Distinguish the fundamentals of advertising, marketing and media.

CO2: Classify the new media options and Digital medias.

CO3: Familiarize and comprehend the Legal framework of Advertising also Role of ASCI, IBM, and IBF.

CO4: Develop and understanding on the managerial role in sales planning, controlling, sales force management, sales organization etc.

CO5: Develop an understanding of the Advertising & Sales Management strategies & ethics in ASM.



COURSE CODE - GR2-23

COURSE NAME - RETAIL MANAGEMENT

After completing the course, the learner will be able to:

CO1: Summarise an in-depth understanding of the development and growth of retail industry in India.

CO2: Discuss and differentiate the various modern technologies and strategies used in retail sector.

CO3: Appraise about the scope and future development of retail industry, at national and global level.

CO4: Evaluate various retail strategies – Retail Strategies, Relationship Marketing Strategies and Consumer Strategies.

CO5: Develop an understanding of the use of technologies in retail management and career opportunities in retail industry in India.

COURSE CODE - GR2-25

COURSE NAME - MANAGEMENT OF BUSINESS RELATIONS

After completing the course, the learner will be able to:

CO1: Develop an understanding of benefits derived from an effective Business Relationship Management Strategies

CO2: Formulate strategies and insight on how to create, sustain a positive and productive relationship between a company and its business partners.

CO3: Designing and developing customer value and channel relationship.

CO4: Appraise the importance of Employee Relationship Management (ERM) and develop strategic framework for ERM.

CO5: Correlate the importance of building trust, dispute resolution mechanism in expanding business, secure contract negotiations and cross-sale opportunities.

COURSE CODE - GR2-26

COURSE NAME - PROJECT WORK

After completing the course, the learner will be able to:

CO1: Conduct basic research, data collection on primary data and interpret and conclude on some hypothesis and prepare a project on the same.



CO2: Apply suitable research design suitable for the topic.

CO3: Execute independent research projects on various topics relevant to the study.

CO4: Evaluate research-based and scholarly literature of the topic, develop a detailed study on it.

CO5: Compose the research report and bibliography in the most effective way.
