Programme Outcomes (PO)

M.Com Degree Program

After completing the programme, a M.Com degree program specializing in Accounting & Finance and Business Management will be able to:

PO1: Enhancing the horizon of knowledge so as to enable the learners to carry out qualitative research and pursue academic or professional careers.

PO2: Developing Problem Analysis Skills and knowledge and applying the same in real life situation.

PO3: Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems.

PO4: Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.

PO5: Developing effective communication skills and ability to work in teams by strengthening group dynamics.

PO6: Fostering ability to engage in lifelong learning.

PO7: Demonstrating empathetic social concern contributing to the development of nation by making sure of awareness gained on various issues.

Prof. (Dr.) Filipe Rodrigues e Melo

Professor and Principal

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Programme Specific Outcomes (PSO)

M.Com degree program

After completing the programme, a M.Com degree program specializing in Accounting & Finance and Business Management students will be able to:

PSO1: Inculcate managerial skills and theoretical knowledge for managing business units with special focus on functional areas of business and management, so as to facilitates the learner to pursue career in professional areas of commerce and management such as taxation, financial services, consultancy etc.

PSO2: Impart advanced accounting knowledge and skills and provides awareness regarding latest developments in the field of accounting and also develop the quantitative aptitude and analytical skills of the learner.

PSO3: Enables the acquiring advanced theoretical knowledge on research methods and techniques and also developing capabilities in the application of research in solving business related problems and also acquire the expertise in specialized fields like finance, taxation, marketing, management and information technology.

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SANT SOHIROBANATH AMBIYE
GOVT. COLLEGE OF ARTS & COMMERCE, VIRNODA, PERNEM, GOA.

Course Outcomes

M.Com Program

M. Com SEMESTER - I

COC120 Cost and Management Accounting No. of Credits: 4

The students will be able to-

CO1: Apply Cost Accounting concepts and techniques in the decision-making process in case of pricing, special order pricing, make-or-buy and elimination of a part of the company or replacement of equipment. CL3

CO2: Understand the relevance of different types of costs in the decision-making process such as relevant costs, sunk costs or controllable costs. CL2

CO3: Understand fundamental concepts in Financial, Cost & Management Accounting. CL2

CO4: Develop analytical skills associated with the preparation and interpretation of Financial Statement. CL3

COC121 Advanced Financial Management No. of Credits: 4

The students will be able to:

CO1: Gain expert knowledge of principles and concepts used in finance and to find out the best course of action among several financial options. CL3

CO2: Gain the understanding to apply financial concepts and principles in overall management of an enterprise and gain understanding of the concept of Earnings management. CL3

CO3: Analyse to manage short-term resources of a business firm. CL4

CO4: To develop an idea as to how financial management decisions are taken in the public sector undertakings. CL3

COC122 Business Statistics and Research Methodology No. of Credits: 4

The students will be able to:

CO1: Successfully carryout Content Analysis.

CO2: Identify and collect relevant data by Identifying the type of sample data required, nature of sampling distribution and also reliability of the sample data. CL1

CO3: Identify and use appropriate statistical tools and techniques for analysing the data. CL1

CO4: To develop and ensure intellectual honesty and ethics while preparing research report. CL3

COC123 Business Environment & International Business No. of Credits: 04

The students will be able to -

CO 1: Examine and able to scan the environment and its effects on business. CL1

CO 2: Enable to analyse economic system and the policies. CL4

CO 3: Discover and equip with provisions of the Government with respect to the business. CL2

CO 4 : Analyse and Cope- up with the international practices in the business.CL4

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M.Com SEMESTER - II

COC220 Advanced Corporate Accounting No. of Credits: 4

The students will be able to -

CO 1: Construct the companies' financial statements following the Companies Act, 2013. CL3

CO 2: Construct the financial statements of Banking and Insurance companies. CL3

CO 3: Develop the procedure involved in the amalgamation of Companies. CL6

CO 4: Develop the procedure for winding up the company. CL6

COC221 Human Resource Management No. of Credits: 4

The students will be able to -

CO1: Understand the basic concepts of Human Resource Management (HRM). CL2

CO2: Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.CL5

CO3: Administer and contribute to the design and evaluation of the performance management program. CL5

CO4: Develop, implement, and evaluate employee orientation, training, and development programs.CL6

COC222 Marketing Management No. of Credits: 4

The students will be able to -

CO1: Understanding the concepts of marketing and marketing management.CL2

CO2: Understand the significance of Marketing Mix.CL2

CO3: Construct and Perform market segmentation, targeting and positioning based on consumer profiling. CL3

CO4: Assess the recent developments in marketing area.CL5

COC223 Banking and Financial Institutions No. of Credits: 4

The students will be able to -

CO1: Understand the role of Banking in the Economy. CL2

CO2: Understand the Risk management of the Banking Sector. CL2

CO 3: Develop in-depth knowledge of banking services. CL3

CO4: Understand the Economic Role of Financial Intermediaries and will gain knowledge of other Non-Financial Institutions. CL1

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M.COM SEMESTER III ACCOUNTING AND FINANCE SPECIALISATION

COO331 International Financial Management No. of Credits: 4

The students will be able to -

CO1: Describe the various instruments of International Financial Market to manage risk. CL2

CO2: Understand the International Monetary system, basics of currency markets and foreign exchange markets.CL2

CO3: Understand the wide range of issues from global financial markets. CL2

CO4: Understand several products used for managing exchange rate and interest rate risk by MNCs. CL2

COO332 Corporate Mergers and Acquisitions No. of Credits: 4

The students will be able to -

CO1: Develop ccomprehensive and in-depth knowledge about Mergers & Acquisitions and comprehensive and broad-based knowledge about various forms of re-Organizations. CL3

CO2: Understand the Theories of Mergers. CL2

CO3: Discuss the types of Mergers, Mergers and Acquisitions Process and role of different parties. CL2

CO4: Understand the Takeover defences and Anti-takeover measures. CL2

COO333 Financial Services No. of Credits: 4

The students will be able to -

CO1: Develop basic knowledge of financial services and Factoring.CL3

CO2: Describe and learn the process and methodology of Credit rating Agencies etc.CL1

CO3: Understand the working mechanism of Securitization with Legal Aspects. CL2

CO4: Understand the Depository functioning, Bye-Laws of Depositories Act, 1996 and Depository services. CL2

COO334 Capital Markets and Stock Exchange Operations No. of Credits: 4

The students will be able to -

CO1: To understand the theoretical background of the Indian Capital markets. CL2

CO2: Analyse trading and settlement system in Indian stock exchanges. CL4

CO3: To discuss about the Indian stock market indices and learn to calculate the same.CL2

CO4: Discover the risk management and surveillance system in Indian stock exchanges. CL3

COO335 Corporate Valuations No. of Credits: 4

The students will be able to -

CO1: Apply the various approaches to Corporate Valuation. CL3

CO2: Apply the Enterprise Discounted Cash Flow valuation techniques in companies. CL3

CO3: Analyse the Relative Valuation & Non-DCF- Approaches to Valuation in companies. CL4

CO4: Apply the various aspects of Value Enhancement techniques in Companies. CL3

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COO336 Cost Management and Control No. of Credits: 4

The students will be able to -

CO1: Understand the basics of Cost Management and elements of costs. CL2

CO2: Understand various techniques to be used to control the costs. CL2

CO3: Understand and apply cost tools for taking managerial decision. CL2

CO4: Project planning and review of controlling techniques. CL2

COO339 Direct Taxes No. of Credits: 4

The students will be able to -

CO 1: Explain the Income tax Act provisions as per the recent Finance bill. CL3

CO 2: Discuss the tax provisions with reference to computing the gross total income and tax liability.CL2

CO 3: Compute the gross total income and tax liability of an individual.CL3

CO 4: Discuss the taxation of companies. CL2

M.COM SEMESTER III – BUSINESS MANAGEMENT SPECIALISATION

COO340 Advertising and Sales Management No. of Credits: 4

The students will be able to -

CO1: Understand the concept of Advertising and Media Planning. CL2

CO2: Discuss Creativity in Advertising, Copy Writing and Advertising Campaigns. CL2

CO3: Develop skills and understanding of Sales Management, Management of Sales Force. CL3

CO4 Understanding Sales Budgeting, Sales Control and Sales Personnel Performance. CL2

COO341 Consumer Behaviour and Marketing Research No. of Credits: 4

The students will be able to -

CO1: Understand the role and importance of carrying out successful marketing research for assessing various facets of consumer behaviour. CL2

CO2: Identify and apply appropriate qualitative and quantitative marketing research techniques depending on the research problems. CL3

CO3: Interpret results of marketing research problems w.r.t who the customers are, what factors influences the customers. CL3

CO4: Assess the level of satisfaction among customers and how they react on social media. CL5

COO344 Human Resource Development No. of Credits: 4

The students will be able to -

CO1: Understand the basic concepts of Human Resource Development (HRD). CL2

CO2: Be able to Design and Develop effective HRD Programs & Employee Development Activities. CL6

CO3: Devise latest HRD trends in the industries. CL4

CO4: Develop practical knowledge through Case Studies. CL3

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COO346 Customer Relationship Management No. of Credits: 4

The students will be able to -

CO1: Identify business drivers, and what it takes to successfully implement a CRM application in a company. CL2

CO2: Design customer relationship management strategies by understanding customers' preferences for the long-term sustainability of the Organizations. CL6

CO3: Choose the right CRM solution. CL5

CO4: Develop insights into E-CRM. CL3

COO348 Tourism and Travel Management No. of Credits: 4

The students will be able to -

CO1. Understand the mechanisms of demand and supply in the tourism industry. CL2

CO2: Understand the dynamics of tourism as a catalyst of socioeconomic transformation. CL2

CO3: Identify and develop a tourist destination based on 4 As of tourism, and efficiently marketing the same to potential tourists.CL2

CO4: Understand trends in tourism and also importance of responsible and sustainable tourism practices. CL2

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M.COM SEMESTER IV –ACCOUNTING AND FINANCE SPECIALISATION

COO430 Security Analysis and Portfolio Management No. of Credits: 4

The students will be able to -

CO1: Examine Return and Risk analysis of Companies. CL3

CO2: Analyse the Equity and Debt of companies. CL4

CO3: Analyse and Select a Portfolio. CL4

CO4: Evaluate Portfolio Performance and Revise the Portfolios. CL5

COO432 Corporate Governance and Social Responsibility No. of Credits: 4

The students will be able to -

CO1: Analyse and get an insight into the Corporate Governance Framework along with sector specific Corporate Governance Structure. CL4

CO2: Develop knowledge about the legislative requirement for framing the Board and other mandatory committees for the smooth implementation of Corporate Governance practices in the organization. CL3

CO3: Understand the Investor Protection mechanism as well as the rights of the shareholders and stakeholders at large. CL2

CO4: Understand the concept, applicability and reporting with respect to Corporate Social Responsibility. CL2

COO434 Management of Mutual Funds No. of Credits: 4

The students will be able to -

CO1: Understand the basics of mutual funds, their role and different types of mutual fund schemes, and their features. CL2

CO2: Understand the organisational structure of mutual funds and role of each of the parties as per SEBI regulations. CL2

CO3: Associate with distribution and get acquainted with Offer Document – NFO, SID, SAI and KIM. CL2

CO4: Understand the different Investment Plans and its Services for Investors. CL2

COO435 Venture Capital and Private Equity No. of Credits: 4

The students will be able to -

CO1: Understand the concept of and ways of obtaining venture capital. CL2

CO2: Assess decision by strictly following legal formalities. CL5

CO3: Identify and value the potential business ideas and prepare a successful business plan.CL2

CO4: Understand different strategies followed during the business life cycles and decide about all the possible exit strategies for smooth transition. CL2

COO436 Insurance Management No. of Credits: 4

The students will be able to -

CO1: Understand the fundamentals of Insurance sector in India. CL2

CO2: Establish knowledge of various insurance policy, rating mechanism and claim management. CL3

CO3: Understand the marketing strategies used in insurance sector. CL2

CO4: Develop marketing strategies for insurance companies. CL3

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COO437 Goods and Service Tax No. of Credits: 4

The students will be able to -

CO1: Understand basic concepts of Goods and Service Tax, CGST, SGCT, IGST, Classification of Goods and Valuation Rules. CL2

CO2: Discuss the tax provisions with reference to Composition Scheme under GST, Exemptions under GST, Concept of Supply of goods, Nature of Supply. CL2

CO3: Explain the basic procedures under GST incorporating the Registration, Filing of Returns and Payment of tax. CL2

CO4: Understand the tax provisions Customs Law, Valuation and Baggage Rules. CL2

M.COM SEMESTER IV –BUSINESS MANAGEMENT SPECIALISATION

COO440 Retail Marketing No. of Credits: 4

The students will be able to -

CO1: Understand the significance of retail marketing in the present globalised business world. CL2

CO2: Understand, identify and also to apply various strategic options available for making effective retail marketing plans. CL2

CO3: Identify appropriate location for establishing retail business units, and to make out proper layout for easy accessibility of goods for the consumers, and adopt appropriate promotional strategies. CL2

CO4: Formulate efficient and effective merchandise planning w.r.t procurement and pricing of goods for equating the supply with the potential demand. CL6

COO441 Services Marketing No. of Credits: 4

The students will be able to -

CO1: Understand the significance of services and services marketing in the present globalised business world. CL2

CO2: Understand, identify and also to apply appropriate effective marketing mix in service industries. CL2

CO3: Identify the role of maintaining good customer relationships by maintaining high quality standard in the services offered. CL2

CO4: Apply the knowledge gained in various service industries for improving the performance and ensuring competitive advantage. CL3

COO448 Digital Marketing and Social Media Management No. of Credits: 4

The students will be able to -

CO1: To understand the concept of digital marketing and other aspects related to it. CL2

CO2: To understand and use SMS and Mobile marketing.CL2

CO3: To apply and interpret the strategies of E-mail marketing. CL3

CO4: Explain social media marketing strategies. CL3

COO449 Organizational Behaviour-- No. of Credits: 4

The students will be able to -

CO1: Understand the different models of organisations and individual behaviour. CL2

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CO2: To understand how to overcome conflict and overcome stress. CL2

CO3: To understand group dynamics at work place and to manage Power & Organisational Politics. CL2

CO4: To develop skills of Counselling and acceptance of change at workplace. CL3

Field Based Optional Course [Dissertation]

COO450 Dissertation No. of Credits: 8

The students will be able to:

CO1: Prepare standard quality dissertation work. CL3

C02: Prepare standard quality research paper. CL3

C03: Prepare standard quality working paper Submit the paper for review in a standard academic journal (if completed the work on time). CL3

CO4: Application of the research methodology and business statistics. CL3

The course outcomes have been approved for the Dept of Commerce (PG)

Dr. Roshan Usapkar
HoD, Dept. of Commerce
M.Com. Co-ordinator

Prof. Dr. Filipe Rodrigues e Melo
Professor & Principal

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