

St. Anne's Degree College for Women

Post Graduate Department Of Commerce - Course Outcome Details

M.Com I Semester subjects

International business:

Co1 – Understand the key issues related to their operations in other countries

Co2 – Understand the concepts in IB with respect to foreign trade

Co3 – Compare and contrast cultures and societies globally using socio-economic and cultural frameworks

Co4 - Analyse the principle of IB and strategies adopted by firms to expand globally

Co5 – Integrate concepts of IB with functioning of global trade

Human Resource Management

Course Outcome:

- To understand the nature and scope of Human Resource Management and its new challenges.
- To know the factors affecting Human Resource Planning.
- To be aware of Employee safety and health and the labour welfare measures.
- To be informed of the audit function of human resource.

Subject Specific Outcome:

- The learner will understand the objectives, the functions and organisation of HRM Department and to build a HRM model.
- To understand the process of recruitment, training and development, evaluation of job and employee compensation.
- To understand the importance of physical and mental health of employees.
- The importance of Trade union in resolving of disputes and ensuring participative management.
- The ethical issues involving human resources and the audit of employee satisfaction.

Monetary System

Subject Outcome: This subject gives the students a comprehensive understanding about domestic and international monetary system. Enables them to get an exposure about global financial system regulation and to decipher the monetary policy transmission mechanism. Help the students to learn about evolution, key stages and principles of development of the international monetary system. Facilitate the students to understand the principle and system of note issue. Enhance their knowledge about foreign trade, currency conversion and balance of payment.

Advanced Financial Management

| SL NO | COURSE OUTCOMES(CO's) |
|-------|---|
| CO 1: | Introduction to various basic concepts of Financial Management |
| CO 2: | Develops in understanding the importance capital budgeting decisions and calculating using different techniques |
| CO3: | Provides insight in analyzing the risk involved in capital budgeting decisions |
| CO4: | Ability to understand the corporate restricting decisions |
| CO 5: | A Quick overview of Derivatives by introduction to Hedging, Options, Swaps, Futures and Forward contracts. |

Mcom II semester subjects

Business marketing

Co1 – Understanding of broad marketing functions in management settings as well as a broad-based foundation in finance, accounting and management

Co2 – Understanding of the fundamental marketing concepts, theories and principle areas of marketing

Co3 – Understanding the overview business environment aspects of marketing

Co4 - Clarity about concepts, tools necessary to overcome challenges and issues of marketing in technological landscape

Co5 – Develop creative solutions to marketing problems

Micro finance

Co1 – Understand the term poverty and its forms and extent in India

Co2 – Understand the importance of financial inclusion and emergence of MF in India

Co3 – Provides an insight into MF institutions across India

Co4 – Clarity about regulatory framework of MFIs and impact of risk on MFIs

Co5 - Understanding the objectives, policy and models of SHG and Bank linkage programme

Indian Banking

Subject Outcome: Make the students conversant with the historic development of Indian banking system and how it has shaped the current banking regulatory regime. Better understanding about the significance and role of RBI in India with respect to the formulation of monetary and credit policy. Enables the students to develop their understanding and expertise in various matters relating to prudential norms and operations of a commercial bank. Students will be able to demonstrate progressive learning about banking innovations and online banking. Enhanced knowledge about banking business and practices.

Risk Management

Subject Outcome: Students will be able to Identify and categorise the various risks faced by an organization. Articulate the value of risk management. Help the student to enhance their knowledge about the various credit risk management models. Enable students to provide a realistic assessment of operational risk. Explain the various available risk control measures and tools for risk management.

Operations Research And Quantitative Methods

| SL NO | COURSE OUTCOMES(CO's) |
|--------------|--|
| CO 1: | Develops skills related with Linear programming, Assignment, Transportation techniques and its practical implications. |
| CO 2: | Ability to understand the concept of Basic Probability and Probability Distribution |
| CO3: | Understanding the importance of Network Analysis, Drawing the networks and calculating the duration of project. Helps in understanding the concept of Inventory Models |
| CO4: | Provides an Insight in analyzing the importance of Decision Making Concept |

Mcom III semester subjects

Strategic Cost Management

Co1 – Develop understanding of various costing systems in different strategic decision situations

Co2 – Provide the details of contemporary issues in basic costing systems

Co3 – In-depth understanding of activity based costing, life-cycle costing

Co4 – Provide a comprehensive view on management control covering control structure issues

Co5 – Provide tools for tracking organisational performance

Accounting for Managerial Decision

Course Outcome:

- To understand the decision making process on the basis of database.
- Understanding of short term decision making and pricing
- Measuring the divisional performances and of reporting.
- Steps in preparation of master budgets and monitor the results.
- Installation of uniform costing and understanding the benefits.

Subject Specific Outcome:

- Applying of marginal costing for diversification of products, profit planning, Product mix decision, contribution analysis, make or buy decisions, discontinuation of product, diversification of product line.
- Fixing of responsibility for cost centres for the purpose of reporting and learning the methods for measuring of divisional performance.
- Knowing the various types of budgets such as Zero based budgets, planning budgets and performance budgets, its merits and demerits.
- Calculating variances and its interpretation.
Applying of uniform costing for inter firm comparison.

Business Ethics and Corporate Governance

Subject Outcome: Students will be able to demonstrate an enhanced appreciation for the relevance and practical application of ethics in the field of management, finance, marketing and information technology. Critically evaluate the different ways in which people may respond to ethical issues at work and what may influence such responses. Explain the relationship between ethics, morals and values in the workplace. Understand the moral and social responsibility dimensions of corporate governance and critically evaluate the theory of corporate governance. Enable the student to improve analytical problem solving and ethical decision making skills.

Corporate Financial Reporting I

| SL NO | COURSE OUTCOMES(CO's) |
|--------------|---|
| CO 1: | Introduction to Accounting standards issued by ICAI and their applications |
| CO 2: | Provides an understanding of International Financial Reporting standards |
| CO3: | Provides insight to the Corporate Financial Reporting with reference to published financial statements, sustainability reporting |
| CO4: | Ability to understand Accounting and Reporting of Financial Instruments |
| CO 5: | Helps in calculation of various recent trends in financial reporting like value added statement, Human resource accounting , Inflation accounting |

Direct Tax Planning

Co1 – Provide the details of various aspects of corporate tax planning

Co2 – Understanding and about the important role for all types of assesses in respect of their income

Co3 - Understand the corporate assesses plan to utilize various provision as provided in IT act 1961 with an objective to minimize tax liability

Co4 – Clarity about the various approaches of tax planning and ways to minimize the tax liability within the legal framework

Co5 – Clarity about work on corporate sector relating to procedure and management of corporate sector in the field of taxation

Mcom IV semester subjects

Strategic Cost Management II

Co1 – Familiarization with the strategic management process

Co2 – Understanding about the techniques to scan an environment

Co3 – Understanding the role of environment scanning in hurdle less strategic management of an organisation

Co4 – Understanding about the equal importance of strategy formulation and strategy implementation

Co5 – Clarity about the strategies followed by different companies in the corporate world

Goods and Services Tax

Course Outcome:

- Introducing to Goods and Services Tax and the Service providers of GST.
- The basis for the levy and supply of GST
- Claiming of input tax credit and assessment of tax liability.
- Procedure relating to Registration and Administration of GST
- Procedure relating to Levy and collection of Customs Duty.

Subject Specific Outcome:

- Classifying the Goods and Services and identifying CGST, KGST and IGST.
- Determination of value of supply based on time and place of supply.
- Conditions for claiming and transfer of input tax credit and interest thereon.
- Understanding of tax invoice, credit and debit notes, e-way bill.
- Getting to know about the inspection, penalty, seizure and arrest and the rules regarding Appeals and Revision.
- Knowledge of valuation of custom duties, drawback claim forms and appeals before appellate tribunal.

Commodity Markets

Subject Outcome: Students will achieve a deeper understanding about the evolution and regulatory environment of domestic and international commodity market and commodity exchanges. Gain knowledge about the intricacies of operating in commodity derivatives market. Identify the major commodity categories and enhance knowledge about the economic structure and storage facility of physical commodity markets. Understand the functioning of trading mechanism and strategies used by brokers. Better understanding about commodity industries (agriculture, mineral and metals and energy) and exposure to price risk concepts of hedging and speculation

Corporate Financial Reporting II

| SL NO | COURSE OUTCOMES(CO's) |
|--------------|---|
| CO 1: | Helps in understanding the Evolution and Convergence of International Financial Reporting Standards |
| CO 2: | Helps in calculation of business combination reporting using various techniques |
| CO3: | Helps in preparation of Consolidated Financial Statements |
| CO4: | Develops the skill in preparing the Consolidated Income statements |
| CO 5: | Ability to understand the Industry based standards relating to Agriculture, Insurance contracts etc |