

## **M.COM FINANCE & TAXATION (SF)**

### **Programme Specific Outcome(PSO)**

<b>PSO No</b>	<b>Programme Specific Outcome (PSO)</b>
<b>PSO 1:</b>	Our graduates are able to adapt managerial and professional skills to meet the expectations of the modern corporate world.
<b>PSO 2:</b>	Our graduates are able to develop quantitative aptitude and analytical skills.

## Semester 1

Course Code	CM010101				
Course Title	Specialised Accounting				
Department	Commerce				
Programme	M.Com Finance & Taxation (SF)				
Semester	1				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :			<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Apply the Accounting Standards in the practical problems			Ap	PO1
CO2	Apply the procedure to prepare post amalgamation statements			Ap	PO1
CO3	Explain emerging areas in accounting			U	PO1

Course Code	CM010102					
Course Title	Organisational Behaviour					
Department	Department of Commerce					
Programme	M.Com Finance & Taxation (SF)					
Semester	1					
Course Type	Core					
Credit	3	Hrs/Week	5	Total Hours	90	
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :				<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Understand the concepts of organization Behaviour.				U	PSO1
CO2	Evaluate the individual behavior, group behavior, and leadership within the context of organizational behavior.				E	PO5
CO3	Apply principles of change management to effectively navigate organizational transitions, manage stress in the workplace according to the work culture.				A P	PO6

Course Code	CM010103					
Course Title	Marketing Management					
Department	Commerce					
Programme	M.Com Finance & Taxation (SF)					
Semester	1					
Course Type	Core					
Credit	4	Hrs/Week	5	Total Hours	90	
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :				<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Analyze marketing management's processes, including the marketing mix and customer relationship management, with comprehension and application skills				An	PSO1
CO2	Evaluate segmentation, targeting, and positioning strategies, using consumer behavior knowledge to formulate effective plans, employing analysis and synthesis.				E	PSO1
CO3	Critically assess product and brand management principles, considering factors influencing consumer behavior and service quality dimensions, utilizing critical thinking.				E	PSO1

Course Code	CM010104						
Course Title	Management Optimisation Techniques						
Department	Commerce						
Programme	M.Com Finance & Taxation (SF)						
Semester	1						
Course Type	Core						
Credit	4	Hrs/Week	5	Total Hours	90		
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :					<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Understand the origin, features & applications of O.R. and O.R. models and Linear programming models and different methods of solving it.					U	PO1
CO2	Apply the concept of L.P. in solving Transportation & Assignment problems					Ap	PSO2
CO3	Apply the decision making principles to solve decision making problems and network analysis techniques for project implementation					Ap	PSO2

Course Code	CM010105				
Course Title	Methodology for Social Science Research				
Department	Commerce				
Programme	M.Com Finance & Taxation (SF)				
Semester	1				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :			<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Develop understanding about the concepts Of Research			U	PSO1
CO2	Gain knowledge about instrument development, validation and scaling			E	PSO1
CO3	Understand the techniques of creating research reports			U	PSO1

## Semester 2

Course Code	CM010201				
Course Title	Advanced Corporate Accounting				
Department	Commerce				
Programme	M.Com Finance & Taxation (SF)				
Semester	2				
Course Type	Core				
Credit	4	Hrs/Week	5	Total Hours	90
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :			<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Develop the ability to prepare consolidated financial statements of group companies			Ap	PO1
CO2	Evaluate the learner with the accounting procedures of liquidation of companies			E	PO5
CO3	Develop understanding about the preparation of accounts of special line of business-like shipping, hospitals and hotels.			U	PO1

Course Code	CM010202						
Course Title	Human Resource Management						
Department	Commerce						
Programme	M.Com Finance & Taxation (SF)						
Semester	2						
Course Type	Core						
Credit	3	Hrs/Week	5	Total Hours	90		
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :				<b>Cognitive Level</b>	<b>PO, PSO No.</b>	
CO1	Familiarize the basic concepts of Humanresources management.				U	P01	
CO2	Acquire deep knowledge about variousaspects of training				U	PSO2	
CO3	Understanding IR				U	PSO2	



Course Code	CM010203						
Course Title	International Business and Finance						
Department	Commerce						
Programme	M.Com Finance & Taxation (SF)						
Semester	2						
Course Type	Core						
Credit	4	Hrs/Week	5	Total Hours	90		
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :					<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Analyze the essence, differences, motives, challenges, and ethical aspects of international business, employing comprehension and evaluation skills.					An	PSO1
CO2	Evaluate foreign market entry strategies, modes, stages of internationalization, and the EPRG framework, utilizing analysis and synthesis.					E	PO3
CO3	Examine globalization's components, drivers, advantages, disadvantages, and its relationship with international business, analyzing trade strategies, barriers, economic institutions, and the monetary system, employing critical thinking.					An	PSO1

Course Code	CM010204						
Course Title	Quantitative Techniques						
Department	Commerce						
Programme	M.Com Finance & Taxation (SF)						
Semester	2						
Course Type	Core						
Credit	4	Hrs/Week	5	Total Hours	90		
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :					<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Select the appropriate probability distribution to model the real- world scenarios					Ap	PSO2
CO2	Identify the suitable non parametric test for testing a hypothesis					Ap	PSO2
CO3	Understand the basic principles of Statistical Quality Control					U	PSO2

Course Code	CM010205						
Course Title	Strategic Management						
Department	Commerce						
Programme	M.Com Finance & Taxation (SF)						
Semester	2						
Course Type	Core						
Credit	4	Hrs/Week	5	Total Hours	90		
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :					<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Understand the theoretical foundations of strategic management.					U	PSO1
CO2	Develop an idea about the strategy formulation process at all level of business.					U	PSO1
CO3	Familiarization with various tools strategic planning and evaluation and modes of implementation and control of strategies.					E	PO6

### Semester 3

Course Code	CM010301				
Course Title	Strategic Financial Management				
Department	Commerce				
Programme	M.Com Finance & Taxation (SF)				
Semester	3				
Course Type	Core				
Credit	5	Hrs/Week	6	Total Hours	108
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :			<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Understanding the concepts of Financial Management to create effective strategies for organisations			U	PO1
CO2	Apply Financial Management techniques to optimize resource and enhance value			Ap	PO5
CO3	Construct comprehensive financial plans aligned with organisational goals and communicate insights effectively			C	PO4

Course Code	CM010302				
Course Title	Income Tax- Law and Practice				
Department	Commerce				
Programme	M.Com Finance & Taxation (SF)				
Semester	3				
Course Type	Core				
Credit	5	Hrs/Week	7	Total Hours	126
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :			<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Understand basic income tax concepts			U	PO1
CO2	Analyze taxable income scenarios in different heads of income			An	PSO2
CO3	Design Tax Efficiency Plans			C	PSO1

Course Code	CM010303					
Course Title	Security Analysis and Portfolio Management					
Department	Commerce					
Programme	M.Com Finance & Taxation (SF)					
Semester	3					
Course Type	Core					
Credit	4	Hrs/Week	6	Total Hours	108	
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :				<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Understand different avenues of investment				U	PO1
CO2	Apply the concept of portfolio management for better investment decision by using various techniques of security analysis				Ap	PO5
CO3	Formulate portfolio revision strategies by evaluating the portfolio				C	PO4

Course Code	CM800301				
Course Title	Indirect Tax Laws				
Department	Commerce				
Programme	M.Com Finance and Taxation (SF)				
Semester	3				
Course Type	Core- Elective				
Credit	4	Hrs/Week	6	Total Hours	108
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :			<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Understand Basic Indirect Tax Concepts			U	PO1
CO2	develop a clear idea about the levy and collection of tax and tax credit			Ap	PO1
CO3	construct knowledge regarding registration and filing of return			Ap	PO5

## Semester 4

Course Code	CM010401				
Course Title	Advanced Cost and Management Accounting				
Department	Commerce				
Programme	M.Com Finance & Taxation (SF)				
Semester	4				
Course Type	Core				
Credit	5	Hrs/Week	6	Total Hours	108
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :			<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Understand activity based costing methods and how it is beneficial than conventional methods			U	PO1
CO2	Apply the marginal costing principles in managerial decision making and evaluate standard costing techniques			Ap	PO 5
CO3	Analyse the practical cases of pricing under different situations & transfer pricing			An	PSO 2



Course Code	CM010402						
Course Title	Income Tax - Assessment and Procedure						
Department	Commerce						
Programme	M.Com Finance & Taxation (SF)						
Semester	4						
Course Type	Core						
Credit	5	Hrs/Week	7	Total Hours	126		
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :				<b>Cognitive Level</b>	<b>PO, PSO No.</b>	
CO1	Compute and Assess Tax Liabilities for Entities				An	P05	
CO2	Analyze Assessment Procedures and Tax Payment Mechanisms				An	P05	
CO3	Create Tax Planning Strategies				C	PO7	

Course Code	CM800401				
Course Title	Derivatives and Risk Management				
Department	Commerce				
Programme	M.Com Finance & Taxation (SF)				
Semester	4				
Course Type	Core - Elective				
Credit	4	Hrs/Week	6	Total Hours	108
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :			<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Understand various derivatives instruments for risk mitigation and speculative purposes in financial markets			U	PO1
CO2	Analyze risk management strategies using derivatives to enhance organizational resilience and protect against market volatility.			Ap	PO5
CO3	Develop proficiency in designing and implementing effective risk management frameworks integrating derivatives within the broader financial strategy of organizations.			An	PO1

Course Code	CM800402				
Course Title	Personal Investment and Behavioural Finance				
Department	Commerce				
Programme	M.Com Finance & Taxation (SF)				
Semester	4				
Course Type	Core- Elective				
Credit	4	Hrs/Week	6	Total Hours	108
<b>CO No.</b>	<b>Expected Course Outcomes</b> Upon completion of this course students will be able to :			<b>Cognitive Level</b>	<b>PO, PSO No.</b>
CO1	Demonstrate an understanding of financial literacy, financial Discipline and financial competency			U	PO1
CO2	Apply Knowledge of behavioral finance in real financial world scenarios			AP	PO2
CO3	Critically examine behavioral issues in decision making and ways to overcome it			EV	PO1

Course Code	CM010403		
Course Title	Project Report		
Department	Commerce		
Programme	M.Com Finance & Taxation (SF)		
Semester	4		
Course Type	Core Project		
Credit	4		
CO No.	Expected Course Outcomes Upon completion of this course students will be able to :	Cognitive Level	PO, PSO No.
CO1	Understand research techniques and methodology	U	PO1
CO2	Application of scaling techniques	AP	PO5
CO3	Interpretation of Research findings.	E	PO4