

**ST. JOSEPH'S COLLEGE, DEVAGIRI, CALICUT
(AUTONOMOUS)**



POST GRADUATE DEGREE PROGRAMME

**ST. JOSEPH'S CHOICE BASED CREDIT SEMESTER SYSTEM
(SJCBCSSUG)**

MASTER OF COMMERCE

Course Outcome

(2019Admn Onwards)

COURSE OUTCOMES

CORE COURSES

SEMESTER I

FMCM1C01 - BUSINESS ENVIRONMENT & POLICY

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | Analyse the environment of a business from the various internal and external perspectives |
| CO2 | Evaluate how the economic environment and its configurations influence in business decision making. |
| CO3 | Apply the role of New Economic Policy and the Economic reforms in the perspective of Business. |
| CO4 | To make understand the various policies related to FDI & Multi-National Corporations |
| CO5 | To give an in-depth knowledge about the recent Government policies regarding Environment management. |

SEMESTER I

FMCM1C02 - CORPORATE GOVERNANCE & BUSINESS ETHICS

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | To make an understanding about the concept of Corporate Governance and the communication mechanism |
| CO2 | To Apply the various Theories and Models of Corporate Governance and the recent initiatives in India and abroad |
| CO3 | To make an understanding about the various committees on Corporate Governance and the Legal framework |
| CO4 | Evaluate the role of various stakeholders, whistle blowing and the recent developments in India. |
| CO5 | To create Important ethical principles in Business in the cultural diversity |

SEMESTER I

FMCM1C03 - QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

| COs | COURSE OUTCOMES |
|-----|---|
| CO1 | To remember and understand properties of probability distribution and to solve the problems |
| CO2 | To apply hypothesis testing for validation and interpretation of the results |
| CO3 | To evaluate the application of non-parametric tests for validation. |
| CO4 | To understand the tool for finding the relationship between variables and its magnitude |
| CO5 | To create soft skill knowledge for data analysis |

SEMESTER I

FMCM1C04 - MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

| COs | COURSE OUTCOMES |
|-----|---|
| CO1 | To impart a thorough understanding about various concepts and theories in management and organisational behaviour. |
| CO2 | Understand the various psychological process and different motivation theories which will influence the performance |
| CO3 | To Evaluate the personality traits of human beings and various ethical issues in Organisational Behaviour |
| CO4 | To understand importance of group dynamics, need for work life balance and managing change. |
| CO5 | To apply the various terms related to organisational culture and Techniques for managing organisational relationships |

SEMESTER I

FMCM1C05 - ADVANCED MANAGEMENT ACCOUNTING

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | To remember and understand the knowledge to use different methods of measuring financial and non-financial performance |
| CO2 | To measure and solve financial and non-financial performance-based business problems. |
| CO3 | To understand and apply comprehensive performance management initiatives for organizations |
| CO4 | Understand and apply the significance of risk and uncertainty in decision making. |
| CO5 | To apply various techniques of interpreting Variances. |

SEMESTER II

FMCM2C06 - ADVANCED CORPORATE ACCOUNTING

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | To understand the theory and practice of Corporate Financial Accounting |
| CO2 | To create problem solving capacity in Corporate restructuring and liquidation |
| CO3 | To understand skill in recognition, measurement and presentation of deferred tax |
| CO4 | To understand insight into Accounting standards of IFRS, Ind AS, and Lease accounting |
| CO5 | To evaluate different types of accounting |

SEMESTER II

FMCM2C07 - ADVANCED STRATEGIC MANAGEMENT

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | To understand the Strategic Management Process and to provide basic idea about the Social and ethical issues |
| CO2 | To understand and evaluate the Environment analysis and SWOC. |
| CO3 | Evaluate the strategic options at Corporate level and the different growth strategies |
| CO4 | To understand the Strategy implementation and different approaches in planning and allocating resources |
| CO5 | To apply and evaluate the Strategy evaluation, tools and techniques used and processes with case studies |

SEMESTER II

FMCM2C08 - STRATEGIC COST ACCOUNTING

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | To understand the conceptual knowledge of Cost Accounting, comparison of cost accounting with other branches of accounting. |
| CO2 | Provide students with a basic understanding of the different terminologies used in Cost Accounting and different types of cost |
| CO3 | Understand the treatment regarding the application of process costing and treatment of Joint products and By products |
| CO4 | To understand and evaluate the practical application of Absorption Costing, Throughput Accounting, ABC Analysis and Transfer Pricing |
| CO5 | To evaluate the application of Productivity Management |

SEMESTER II
FMCM2C09 - INTERNATIONAL BUSINESS

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | To study about the Theories of International Trade and reasons for internationalisation |
| CO2 | Evaluate the International Business Environment opportunities and threats of Indian Companies |
| CO3 | To understand the Strategy development in IB and the different business entry strategies. |
| CO4 | To evaluate the role International economic situations in the development of Business |
| CO5 | To analyse the different strategies of internationalization and the contribution to Indian Course outcome economy |

SEMESTER II
FMCM2C10 - MANAGEMENT SCIENCE

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | To understand students with concepts of management science |
| CO2 | To evaluate the application of various tools which support decision making process |
| CO3 | To apply inventory management and managing the queue system in service sector. |
| CO4 | To evaluate and create the technique of project planning scheduling and controlling |
| CO5 | To understand knowledge in share analysis and different strategies in game theory |

SEMESTER III
FMCM3C11 - FINANCIAL MANAGEMENT

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | To understand the role of finance and finance manager in an organisation |
| CO2 | To Evaluate and apply sources of financing and corresponding cost of capital |
| CO3 | To Understand and evaluate working capital decisions |
| CO4 | To understand and apply Capital structure and leverage analysis |
| CO5 | To understand and apply dividend theory and dividend decisions |

SEMESTER III
**FMCM3C12 - INCOME TAX LAW, PRACTICE
AND TAX PLANNING I**

| COs | COURSE OUTCOMES |
|------------|---|
| CO1 | To understand tax planning tips to individuals on the basis of residential status |
| CO2 | To understand and evaluate the computation of income under five heads and to apply tax planning tips for these five heads of income |
| CO3 | To understand and apply tax planning tips for Hindu Undivid family, set off and carry forward provisions and tax planning tips for individuals |
| CO4 | To remember and understand the powers of income tax authorities and should be able to calculate advanced tax liability and TDS of an individual |
| CO5 | To create ability to file the return of income of individuals and should be aware of different types of assessment |

SEMESTER III
FMCM3C13 - RESEARCH METHODOLOGY

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | To understand and apply different research approaches and methodologies |
| CO2 | To evaluate and apply Population survey and sample survey – theories and techniques |
| CO3 | To understand and apply the Data collection methods and enable them to conduct a comprehensive research |
| CO4 | To Evaluate the Measurement and scaling and the validation and reliability testing |
| CO5 | To understand and evaluate Data processing, analysing, interpretation and report writing a create awareness about plagiarism |

SEMESTER III
FMCM3E01 –ELECTIVE - INVESTMENT MANAGEMENT

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | To understand the concept of risk, return, diversification and hedging |
| CO2 | To understand and apply the different types of bonds and bond valuation |
| CO3 | Provide thorough understanding and evaluation of fundamental analysis and technical analysis |
| CO4 | To understand the measurement of portfolio risk, optimal portfolio, portfolio selection models |
| CO5 | To understand and create portfolio management, portfolio evaluation and revision |

SEMESTER III
FMCM3E02 – ELECTIVE–
FINANCIAL MARKETS AND INSTITUTIONS

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | To provide the students a sound information and knowledge of broad framework of financial markets and institutions |
| CO2 | To acquire knowledge in national and international commodity market |
| CO3 | To understand various types financial instruments and their sale and buy back |
| CO4 | To gain knowledge about the working of major financial institutions |
| CO5 | To familiarize with different forms of foreign capital inflows and its role in Indian financial system |

SEMESTER IV
FMCM4C14 - FINANCIAL DERIVATIVES AND RISK
MANAGEMENT

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | To understand and apply the terms and concepts of underlying risk management |
| CO2 | To understand and evaluate growth and development of future. |
| CO3 | To understand and apply the option trading and various strategies involved in it. |
| CO4 | To understand about the pricing of options- call and put option |
| CO5 | To evaluate and apply SWAP contract and pricing of different instruments under SWAP. |

SEMESTER IV
FMCM4C15 - INCOME TAX: LAW, PRACTICE
AND TAX PLANNING II

| COs | COURSE OUTCOMES |
|-----|--|
| CO1 | To understand and apply tax planning tips for partnership firm, AOP and BOI in India |
| CO2 | To understand and apply tax liabilities of cooperative society and trust and should also be able to advocate tax planning tips to them |
| CO3 | To understand and evaluate the tax liability of Companies including shipping companies. |
| CO4 | To understand and evaluate the implications of tax on various managerial decisions |
| CO5 | To understand and evaluate the tax liability of business units |

SEMESTER IV
FMCM4E03 – ELECTIVE – INTERNATIONAL FINANCE

| COs | COURSE OUTCOMES |
|-----|---|
| CO1 | Students should familiarize with the concept and significance of International Finance, IDA, IFC and ADB |
| CO2 | Students should understand international financial markets , foreign exchange rate , its measurement and movements |
| CO3 | Students should acquire knowledge in exchange rate theories and models of exchange rate, risk management in foreign exchange |
| CO4 | Students should develop knowledge in international capital budgeting ,asset liability management and foreign portfolio management |
| CO5 | Students should acquaint knowledge in Working capital management, international cash and inventory management and international monetary investment |

SEMESTER IV
**FMCM4E04 – ELECTIVE – ADVANCED STRATEGIC
FINANCIAL MANAGEMENT**

| COs | COURSE OUTCOMES |
|------------|--|
| CO1 | build an understanding among students about the concepts, vital tools and techniques used for financial decision making. |
| CO2 | To understand the concept of capital structure planning and policies, and to find the value of firm. |
| CO3 | To familiarise with the concept of lease financing and various methods of lease financing |
| CO4 | To gain knowledge in theories of merger, different types of merger and the financial impact of merger |
| CO5 | To understand take over strategy and procedure and regulations |