



Department of PG Commerce

M.Com.

S.No.	Course Code	Course Name	Course Outcomes
SEMESTER- I			
1.	18PCFC11	Core Course - I: Advanced Financial Accounting	<ol style="list-style-type: none">1. The contribution and inherent limitations of financial statements in meeting stakeholders' needs for financial information.2. Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.3. Students could understand history, procedures and guidelines of accounting standards.4. Understand the need of convergence of Indian Accounting Standards.5. Students could get acquainted with vital accounting standards and make them familiar with the accounting procedures for different types of business.6. Analyze and evaluate the accounting position of hire purchase, Branch and Departmental accounting.7. Students have been able to calculate various accounting ratios and analyse the position of a business pertaining to



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			sanctioning of financial facilities. 8. Students could obtain a thorough knowledge on partnership accounting.
2.	18PCFC12	Core Course – II :Global Business Environment	<ol style="list-style-type: none">1. It facilitates the students to understand the conceptual framework of business environment and generate interest both in Domestic and International Business.2. To know how an entity operates in a business environment.3. Understand how businesses are organized to achieve their purposes.4. Students could know the impact of the economic, political, legal and social factors impact on businesses.5. Students could have a broad understanding of international trade theory and trade policy instruments and implications for international business.6. He can gain knowledge on the industrial polices of the country at various times. Further he could understand the rational for industrial sickness and measures to redress it.
3.	18PCFC13	Core Course - III : Statistics for Research	<ol style="list-style-type: none">1. Highlighted the importance of facts and figures in day to day life.2. Equipped the students to understand the relationship between the variables in research.3. Enhanced the capabilities of students to select apt tool for the research work.



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			<ol style="list-style-type: none">Facilitated in calculating the dependent variable from independent variable.Helped to learn the value of the unknown variable by estimation or prediction calculation.Enhances the study of formulating hypotheses and testing them.Aided to choose the correct Parametric and non parametric statistical tool to test the hypothesis.
4.	18PCFC1P	Core Course – IV: DTP LAB	<ol style="list-style-type: none">Design various shapes and advertisement.Design to know Flow Charts.Enhance the skill to create and style in Visiting card and ID card creation.Demonstrate the Masking and Morphing techniques in Flash.Understand the various Animation techniques, Paddle Mask effect and frame by frame.
5.	18PCFO11	Elective Course: Human Resource Development	<ol style="list-style-type: none">Highlight the objectives and functions of HRM.Familiarize with the concept of job analysis and human resource accounting.Exposure on employees' recruitment process in industries.Elucidate the various compensation practices for employees in an organization.Familiarize with the techniques of performance appraisal.Highlight the importance of workers participation in management.



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6.	18PCFO12	Elective Course: PC Administration	<ol style="list-style-type: none">1. Students could gain the basic knowledge of Computer peripherals.2. Ability to develop Skill in Computer hardware.3. Able to explain CMOS, BIOS, RAM and ROM of system booting.4. Understanding the System functioning and software installation.5. Analyze working of keyboard, mouse, track ball etc,6. Be familiar with CPU installation.7. Understanding Printer types and enhances the Overall Knowledge of Computer hardware
SEMESTER - II			
7.	18PCFC21	Core Course – V : Corporate Accounting	<ol style="list-style-type: none">1. Students can be familiar with the regulatory environment in which the companies are formed and operate.2. They can get trained in reporting requirements of the Corporations Act and accounting standards.3. Understand the advanced issues in accounting for assets, liabilities and owner's equity.4. He can identify the nuances involved in mergers and acquisition process and the techniques required to handle post merger.5. He could prepare accounts in books of insurance companies and also to calculate amount of claim.6. Students are capable of preparing of final accounts of banking companies and consolidated balance sheet in revised



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			format. 7. Students could understand the significance of Double Account System, Inflation Accounting and Human Resource Accounting.
8.	18PCFC22	Core Course - VI :Micro, Small and Medium Enterprises	<ol style="list-style-type: none">1. Apply the knowledge of Entrepreneurship to Future Career Development.2. Gain knowledge of to Manage Human, Financial and Informational Resources in Small Organization3. Categorize the Functional Areas of a Micro and Small business.4. Recognize the importance of Calculated risk Management and Perseverance.5. Understand the Actions taken to acquire and Retain Customers, Goods and Services and measure/track financial performance. Identify the Growth prospect to Micro and Small businesses
9.	18PCFC23	Core Course- VII :Financial Markets and Services	<ol style="list-style-type: none">1. Students could gain an awareness of the current structure and regulation of the Indian financial services sector.2. They will be facilitated to evaluate and create strategies to promote financial products and services.3. Further they could get knowledge on merchant banking activities and Figure out the role and types of mutual funds.4. To have a perusal over the role, scope and growing contribution



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			<p>of financial services in the service sector of the economy.</p> <p>5. To comprehend the role of depository system, dematerialization and re-materialization of the securities.</p> <p>6. To have commensurate knowledge in Primary and Secondary markets.</p>
10.	18PCFC24	Core Course – VIII :Practices of Financial Management	<p>1. Know the various source to raise fund for the business.</p> <p>2. Able to know the money value in different period.</p> <p>3. Able to analyse the risk and return on the investment.</p> <p>4. Students can gain refined knowledge to understand the importance, components and factors influencing working capital management.</p> <p>5. Acquire knowledge on Working Capital Management.</p> <p>6. The syllabus equip the students to get knowledge on optimum capital structure.</p>
11.	18PCFN21	Non Major Elective Course – Practical Banking	<p>1. A clear understanding and knowledge about the functioning of a Commercial bank.</p> <p>2. Analyze the functions of the Retail Clearing Banks, Non-clearing banks, Building Societies, Private Banks, Credit Unions and other financial institutions.</p> <p>3. Students can know the different types of account and their role in the banking system.</p> <p>4. Explore the factors to be considered by banks when opening accounts with special reference to customer's identity, character etc.</p>



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			<ol style="list-style-type: none">The curriculum provides knowledge about banking which is absolutely relevant and find practical applicability in the corporate sector during the current times.Learners should be able to identify sources of personal finance e.g. personal loans, overdraft, hire purchase, mortgage and credit card.
SEMESTER - III			
12.	18PCFC31	Core Course- IX: Income Tax Law and Practice	<ol style="list-style-type: none">Gain knowledge on major source of Income under Income Tax.Understand the status of an assessee for calculating the Source of Income.Gain a knowledge on the building exempted from Income from house property and the systematic way to calculate Income from house property.Students gain knowledge to calculate tax amount of all kinds of assessee.Familiar with the hierarchy of the Income Tax officials and their powers with the help them to apply for the same post.Gain knowledge on the procedural format of tax return and assessment of Income Tax.Aware of the concept TDS, TCS and Advance payment of tax.
13.	18PCFC32	Core Course - X : Research Methodology	<ol style="list-style-type: none">Students could understand the objectives of research and the steps involved in research process.They can use different data collection methods and



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			<p>sampling design techniques in their own research.</p> <ol style="list-style-type: none">3. Analyze the collected and processed data with the help of statistical tools.4. Interpret the data and prepare a research report.5. Students can have understanding of the various approaches and tools required for special decision situations.6. They can understand the challenges while implementing successful projects and also the project review process.
14.	18PCFC33	Core Course - XI - Operations Research	<ol style="list-style-type: none">1. Able to take right business decision by knowing optimal utilization of minimum resource.2. Able to formulate business strategy.3. Students learn to minimize the transportation cost by transporting different quantities from one origin to another destination.4. Students can analyse the storage problems by trial and error method.5. He could have a perusal on the application of queuing theory in practical situation.6. Take correct decision in business problems by applying decision theory.7. Students can design the Schedule for the projects by drafting



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			diagrams.
15.	18PCFC3P	Core Course XII – Computerized Accounting with Goods and Service Tax Lab	<ol style="list-style-type: none">1. Students could understand the business accounts maintenance.2. Able to get employment opportunities at anywhere3. Understand GST rates for purchase and sale of each product4. Aware about various types of accounts maintained by the business concern5. Came to know input tax credit and set off procedure6. Enhance students to prepare and file GST returns on behalf of the assesses.
16.	18PCPO31	Elective Course: International Marketing	<ol style="list-style-type: none">1. They can understand the basic international marketing theories and concepts to understand the environment.2. Students can follow business analysis in order to develop appropriate international marketing objectives and strategies.3. Pupil could analyse and evaluate data, information, and evidence related to international business opportunities and threats relevant in the current world.4. Students could Communicate, clarify, and present to peer audiences in a professional setting and work in a team reflected in assessment activities.5. Students themselves can produce a report considering the marketing of a business to consumers or business customers in different cultural contexts with consideration of ethical



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			conduct. 6. They can acquire an in-depth knowledge and understanding of international business strategy processes of all types of firms and be able to outline the current challenges in international marketing and possess skills to propose solutions to them.
17.	18PCFO32	Elective Course: Corporate Governance	<ol style="list-style-type: none">1. Student can understand the importance of corporate disclosure and its types2. The study of the relationship between business ethics and corporate sector refreshes the students with the good quality of corporate governance based on ethics.3. Students could have a perusal on corporate reporting4. Students have a good knowledge on the board of directors and their responsibilities.5. The study on various committees on audit, risk management, customers and prevention of fraud enhances the student to understand the quality of corporate governance6. In the current scenario, corporate social responsibility plays a vital role in corporate management to link them with societal obligation and the uplift of marginal people with corporate liabilities.
18.	18PCF033	Elective	<ol style="list-style-type: none">1. Gain basic knowledge about Electronic Banking and its model



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		Course: E-Banking	<ul style="list-style-type: none"> and feature. 2. Ability to develop Skill in online banking Concepts and ATM. 3. Able to explain EMT and EFT and its models. 4. Ability to implement modern features like FTT,MICR. 5. Analyze Security systems of E Banking. 6. Be familiar with Encryption and Decryption algorithms for security. 7. Understanding Modern Banking security features and have to apply it in research.
Semester - IV			
19.	18 PCFC41	Core CourseXIII : Goods and Services Tax and Customs Act	<ul style="list-style-type: none"> 1. Gained knowledge about the various duties levied on goods. 2. Understand the differences between direct and indirect taxes. 3. Highlighted the reason for restrictions on certain goods for import and export. 4. Procedural checkup of goods in customs like warehousing, Baggage rule drawback ofduties are clearly understood. 5. Familiarize with the concept of different types of GST and the Rates of levy. 6. Registration procedure under various Indirect taxes is draft out. 7. Gained knowledge about the offences and penalties in various Indirect taxes.
20.	18PCFC42	Core Course – XIV : Advanced	<ul style="list-style-type: none"> 1. Evaluate the costs and benefits of different conventional and contemporary costing systems.



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		Cost Accounting	<ol style="list-style-type: none">2. Be aware of costing concepts and procedure in cost ascertainment system.3. Evaluate the place and role of cost accounting in the modern economic environment.4. Understand methods of calculating stock consumption.5. Identify the specifics of different costing methods.6. Describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses.
21.	18PCFC43	Core Course – XV: Accounting for Decision Making	<ol style="list-style-type: none">1. Analyze and interpret management information and to make decisions based on the information available.2. Understand and apply the theoretical aspects of accounting methods used for collecting, recording and reporting financial information.3. Describe the underlying theories of modern accounting and describe the conceptual framework of accounting.4. Demonstrate costing systems, cost management systems, budgeting systems and performance measurement systems.5. Illustrate the principles and key professional practices of accounting concepts, cash and accrual accounting, preparation of financial statements, forms of business ownership and effect on financial statements.6. To know have to take decisions with the information from financial and cost records.
22.	18PCFC44	Core Course –	<ol style="list-style-type: none">1. Student can gain a rudimentary knowledge in international



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		XVI : International Finance	finance. 2. Students can acquire detailed information on the foreign exchange rate and its fixation. 3. Students can understand the various hedging techniques in managing the foreign exchange risk. 4. Students can get a special knowledge on various kinds of multilateral global financial institutions and multinational banks. 5. The syllabus equips the students to have a detailed knowledge on foreign direct investment and foreign institutional investment. 6. Students acquire knowledge on various currencies, especially on euro currencies
23.	18PCFJ41	Core – XVII: Project & Viva Voce	1. Rudimentary research knowledge is developed among the students. 2. Learned to frame hypothesis and its testing procedure. 3. Sharpen Students mind through research skill. 4. Able to give suggestion for the problems faced by the business concern. 5. Able to understand the environment through his/her research skill. 6. Understand the different statistical tools which are used to test the hypothesis.



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			<ol style="list-style-type: none">7. Able to convey his/her research outcomes through articles in the reputed journals.8. Can do higher studies with learned research knowledge.9. Students are well versed with the techniques of writing a good research report.