



SREE VIDYADHIRAJA N.S.S. COLLEGE

Theerdhapadapuram P O., Vazhoor, Kottayam Dist., Kerala - PIN 686505

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Affiliated to Mahatma Gandhi University, Kottayam - NAAC Accredited with B Grade

Name of the Programme : M Com

2019 Admission Onwards

Course Code	Course Title	Course Outcomes	
SEMESTER 1			
CM010101	Specialised Accounting	CO1	Extending a comprehensive understanding about theoretical and practical aspects of major Accounting Standards thereby put in the same in different practical situations.
		CO2	Determination of the value of Goodwill and Shares and compare the real value of shares with the market prices to identify any mispricing.
		CO3	To provide deep knowledge in the determination of purchase consideration at the time of amalgamation and to prepare post amalgamation financial statements
		CO4	Familiarise with the theoretical aspects of emerging Accounting concepts.
		CO5	Acquainted with different types of NBFCs, their provisioning norms and the concept of NAV of mutual funds through its computation.
CM010102	Organisational Behaviour	CO1	Providing a clear view about the basic concepts of organisation behaviour.
		CO2	Better understanding about individual behaviour, personality and motivation
		CO3	Convey basic knowledge about the role of organisational culture and conflict on organizational behavior.
		CO4	Familiarise about group behaviour and leadership related to organisational behaviour
CM010103	Marketing Management	CO1	Impart basic understanding about concepts like customer centricity, CRM, value chain and customer delight.
		CO2	Acquaint with basics of market segmentation process and its applications in marketing strategies
		CO3	Develop an idea about consumer behaviour and its impact.

		CO4	Clear view on product line, product mix, brand equity, brand identity, brand personality and brand image.
		CO5	Develop sound knowledge on basics of services marketing and service quality.
CM010104	Management Optimisation Techniques	CO1	Get to know more about various business optimisation models
		CO2	To ensure ability to develop Linear Programming Models for solving business problems
		CO3	Application of Linear Programming in the areas of transportation and assignment
		CO4	Improve decision making skills under uncertainty, risk and replacement of assets
		CO5	Enable to apply network analysis techniques for project implementation.
CM010105	Methodology for Social Science Research	CO1	Develop a comprehensive knowledge in the basic concepts of social science research.
		CO2	Develop ability to formulate a research design and Understand the technique of research reporting
		CO3	Understanding the basic concepts of sampling design thereby enable the learner to draw a sampling design.
		CO4	Thorough understanding about the instrument development, its validation and different forms of scaling
SEMESTER 2			
CM010201	Advanced Corporate Accounting	CO1	To know proceedings of the preparation of consolidated financial statements.
		CO2	Preparation of the financial statements of public utility companies and deal with the disposal of surplus.
		CO3	Acquaint the learner with the accounting procedures of liquidation of companies and enable the preparation of various statements required as per the Companies Act.
		CO4	Impart basic understanding about the preparation of accounts of some special lines of businesses like shipping, hospitals and hotels
		CO5	Develop an awareness on the procedure of bankruptcy under the recent Bankruptcy Procedure Code
CM010202	Human Resource Management	CO1	Clear understanding about basic concepts of HRM and performance appraisal and understanding the human resource functions in an organization.
		CO2	Familiarise human resource development, stress management and work life management
		CO3	To impart clear ideas on various aspects of training.

	Management	CO4	Understanding about various aspects of industrial relations so as to evaluate the real cases of industrial relations.
		CO5	Thorough knowledge in HR outsourcing HR accounting and HR audit.
CM010203	International Business And Finance	CO1	Generate basic ideas on globalisation, internationalisation of business and the international business environment.
		CO2	Understanding about theories of international trade, trade barriers and trade blocks.
		CO3	Imparting ideas about various economic institutions related to international trade.
		CO4	Gain knowledge about various aspects of the International Monetary System.
		CO5	To know more about the international investment environment
CM010204	Quantitative Techniques	CO1	To ensure basic understanding about the applications of quantitative techniques
		CO2	Intends to give thorough knowledge on applications of quantitative techniques.
		CO3	Enable students to identify appropriate parametric test for testing the hypotheses
		CO4	Equip learners with the skills to identify the most suitable non parametric test for testing a hypothesis.
		CO5	The learner should be able to apply the principles of SQC
CM010205	Strategic Management	CO1	Strong understanding about the theoretical foundations of strategic management.
		CO2	Clear knowledge about various models of environmental and internal analysis
		CO3	Generating idea about the strategy formulation process at the corporate level
		CO4	Acquaint with various tools strategic planning and evaluation.
		CO5	Understanding about the modes of implementation and control of strategies.
SEMESTER 3			
CM010301	Strategic Financial Management	CO1	Have strong base on theoretical aspects of financial management and financial management decisions
		CO2	Evaluate the feasibility of different options regarding discount, credit period, storage cost etc related to current assets and current liabilities and estimate working capital requirements.
		CO3	Assess long term proposals and evaluate the risk associated with long term investment.
		CO4	Analyse the decisions regarding leasing of capital assets.

		CO5	Evaluate and Compare the performance of business entities.
CM010302	Income Tax - Law and Practice	CO1	Acquire knowledge regarding the basic concepts of Income Tax.
		CO2	Develop an ability of computation of the income from salary and house property
		CO3	Determination of taxable profit of a business or profession
		CO4	Ability to compute capital gain and income from other sources
		CO5	In position to calculate Gross Total Income of an individual.
		CO6	Learners shall be capable of determining eligible deductions and compute Taxable Income and tax liability of an individual.
CM010303	Security Analysis And Portfolio Management	CO1	Extend basic ideas with regard to concepts of investments, different types of investments, views of investment and process of investment and to ensure proper application of theoretical knowledge in investment information for selecting the securities.
		CO2	Evaluating the types of risk in security market and Applying various tools for the valuation of bonds as well as economic indicators to predict the market.
		CO3	Extending clear ideas on tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.
		CO4	Applying Modern portfolio theories and construct optimum portfolios
		CO5	Reviewing constructed portfolios as per risk and return association by using different strategies.
CM800301	Indirect Tax Laws	CO1	Evaluate the basic concepts of the Goods and Services Tax
		CO2	Develop a clear idea about the levy and collection of tax and tax credit
		CO3	Ensure thorough knowledge about the provisions regarding registration , preparations of books of accounts and filing of returns under the Act
		CO4	Understand about the powers of GST authorities regarding inspection, search and seizure
		CO5	Basic understanding about the Customs Law in India.
SEMESTER 4			
CM010401	Advanced Cost and Management Accounting	CO1	Application of activity based absorption methods instead of conventional absorption methods.
		CO2	Use of marginal costing principles in decision making situations of businesses
		CO3	Dealing with practical cases of pricing decisions in different situations

	Accounting	CO4	Acquaint the concepts of standard costing, and the process of cost control through it.
		CO5	Deal with the practical issues related to transfer pricing
CM010402	Income Tax – Assessment & Procedures	CO1	Compute the total income and tax liability of firms and Association of Persons
		CO2	Conduct the assessment of companies and determine their tax liability
		CO3	Make the assessment of co operative societies and trust.
		CO4	Ensure thorough knowledge in assessment procedures, TDS and advance payment of tax and application in various situations
		CO5	Extend a clear idea on tax planning concepts and apply the same
CM800401	Derivatives and Risk Management	CO1	Know more about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations
		CO2	Analyze the implications of Risk in the perception of individuals and Institutions and measurement of risks
		CO3	Evaluate the concept of forward market and its function
		CO4	Examine the operation and pricing of various types of futures
		CO5	Understand the concepts and methodology of option trading and applying the models of pricing the option contracts.
CM800402	Personal Investment and Behavioural Finance	CO1	Look over the meaning and significance of Financial literacy, Financial Discipline & Financial Competency, the role of family and parents in financial socialisation
		CO2	Understand and Evaluate the Significance of savings on financial destiny and its relationship with Consumerism and to understand the different elements/steps in Personal Financial Planning to attain Financial Well Being and Evaluate the different retail investment avenues.
		CO3	Familiarise the meaning of Behavioural Finance, its evolution and related theories
		CO4	To identify different Heuristics, Biases and other Irrational Investment Behaviours
		CO5	Understand the relationship between biases and to adopt techniques to lower the impact of biases
CM010403	Project Report	CO1	Quality Research output and presentations
CM010404	Comprehensive Viva	CO1	To communicate student's understanding about various subjects studied.

2012-18 Admissions

AF01C01	Advanced Financial Accounting-1	CO1	To know the methods of valuation of goodwill and share
		CO2	To acquaint with the amalgamation and reconstruction procedures of companies
		CO3	To learn the proceedings of insolvency of an individual and international reporting standards.
PM01C02	Principles Of Management And Organisational Behaviour	CO1	To help the students to understand the conceptual framework of management and organizational behaviour
		CO2	To understand the managerial applicability of the concepts.
FM01C03	Financial Management Principles	CO1	To introduce the subject of financial management
		CO2	To acquaint the student with various methods and techniques of financial management.
RM01C04	Research Methodology	CO1	To help the students to understand how to do research in the area of commerce and management.
QT01C05	Quantitative Techniques	CO1	To understand statistical tools for quantitative analysis
		CO2	To understand the statistical tools for research and business decision making.
SEMESTER 2			
AF02C06	Advanced Financial Accounting Paper 11	CO1	To understand the proceedings of the preparation of consolidated balance sheet
		CO2	To get an idea about Green accounting, Double accounts, Farm accounts, voyage accounts, and liquidation proceedings of companies.
HR02C07	Human Resource Management	CO1	To help the students to understand the human resource functions in an organization.
FM02C08	Financial Management Strategies	CO1	To acquaint students with the advanced concept of financial management and to develop financial strategies for the organization.
SM02C09	Strategic Management	CO1	To understand the framework across strategic analysis, strategy formulation, and strategic implementation
OR02C10	Operations Research	CO1	To enable the students to understand various techniques used in operation management decisions.
SEMESTER 3			
MA03C11	Management Accounting	CO1	To understand accounting methods and techniques used for decision making.
DT03C12	Direct Taxes- Law And Practice	CO1	To make the students familiar with the direct tax law of the country and to give advanced level of knowledge on direct tax laws and computation and assessment.
IB03C13	International Business	CO1	To understand different aspects of international business.

CG03C14	Corporate Governance	CO1	To understand the importance of corporate governance
BE03C15	Business Environment	CO1	To understand the impact of environment in business
SEMESTER 4			
AC04C16	Advanced Cost Accounting	CO1	To learn about the higher application of cost accounting techniques and methods.
		CO2	To know the application of cost control techniques.
DT04C17	Direct Taxes- Assessment & Procedures	CO1	To make the students familiar with the assessment and procedures of direct taxes in the country.
IF04E01	International Finance	CO1	To give a detailed idea about macro environment on which financial transactions are carried out.
		CO2	To give a comprehensive knowledge about ways and means of raising of finance by MNCs'.
FM04E02	Financial Markets & Derivatives	CO1	To make the students familiar with the financial system of the country in general and capital market operations in particular.
		CO2	The course also intends to give good understanding of commodity trading through multi commodity exchanges.
SA04E03	Security Analysis And Portfolio Management	CO1	To give a detailed idea about techniques of Security analysis
PD04C18	Project/Dissertation	CO1	To have deeper knowledge in research and to ensure good research outcome
VV04C19	Viva-Voce	CO1	To develop student capability of communicating subject knowledge.