

M.Com Semester 3 : Program Outcomes

Course and Code	Core/ Compulsory	Credit	Course Content		Course Outcomes and Unitwise Outcome
			Unit and Weightage	Contents	
Organized Market (I)			Unit 1 (25%)	Markets	CO - Markets CO 1 - Discuss types of markets CO 2 - Explain meaning, definition, characteristics, types and functions of organised and unorganised markets CO 3 - Examine meaning, definition, characteristics, types, functions and impact of Information Technology on Organised Markets CO 4 - Discuss the origin, merits and demerits of Regulated Markets, Market Committee and its functions CO 5 - Discuss the role of co-operative marketing agencies in regulated markets and recent trends in regulated markets
			Unit 2 (25%)	Guidelines for investors	CO - Guidelines for investors CO 1 - Discuss general guidelines for investors, factors affecting prices of securities CO 2 - Discuss fundamental analysis and technical analysis, credit rating agencies CO 3 - Explain the role of Mutual Funds CO 4 - Explain the objectives of Depository System, the National Securities Depository Ltd. (NSDL) and Central Depository Services Ltd. (CDSL) CO 5 - Discuss the benefits of Depository System to the investors
			Unit 3 (25%)	Stock Exchange	CO - Stock Exchange CO 1 - Explain the objectives, characteristics, organisation and management, membership, intermediaries and listing of securities in the stock exchange CO 2 - Examine the role of stock exchange in economic development and impact of globalisation on the Indian stock exchange CO 3 - Discuss speculation, characteristics and types of speculation CO 4 - Explain Futures. Definition and characteristics of Index Futures and Stock Futures CO 5 - Discuss the advantages and disadvantages of speculation

		Unit 4 (25%)	Working of Different Stock Exchanges	<p>CO - Working of Different Stock Exchanges</p> <p>CO 1 - Discuss the functions, objectives, membership, management and reforms in the Bombay Stock Exchange</p> <p>CO 2 - Explain the formation, objectives, membership, management and trading method in National Stock Exchange</p> <p>CO 3 - Explain Over the Counter Exchange of India Ltd. (OTCEL), its need, management, objectives and advantages.</p> <p>CO 4 - Discuss regulations of Stock Exchanges, objectives, functions and evaluation of the working of SEBI</p>
Financial Management (I)		Unit 1 (10%)	Indian financial system	<p>CO Indian financial system</p> <p>CO 1 Define financial management</p> <p>CO 2 Explain the objective of financial management</p> <p>CO 3 Explain indian financial system and its functions</p> <p>CO 4 Explain some aspects of financial management environment</p> <p>CO 5 Explain the regulatory framework</p> <p>CO 6 Explain the concept of GST , CGST , IGST , rates , IMF , world bank , ADB ,BRICS bank</p>
		Unit 2 (10%)	SWAPS	<p>CO SWAPS</p> <p>CO 1 Explain the meaning of swaps</p> <p>CO 2 Discuss the various categories of swaps</p> <p>CO 3 Explain the types of currency and interest swaps with examples</p>
		Unit 3 (10%)	Risk management	<p>CO Risk management</p>
				<p>CO 1 Explain the meaning of risk management</p> <p>CO 2 Explain the nature , development , scope of risk management</p> <p>CO 3 Explain personel v/s corporate risk management</p> <p>CO 4 Explain the corporate risk management</p> <p>CO 5 Explain objective of corporate risk management</p> <p>CO 6 Explain attitude and philosophy</p>

			CO 7 Explain risk management organization CO 8 Explain role of risk manager CO 9 Discuss the process of risk management process
		Unit 4 (10%)	Financial intermediaries CO Financial intermediaries CO 1 Explain the various financial intermediaries in india CO 2 Discuss about the non bank financial intermediaries CO 3 Discuss about the different types of companies CO 4 Explain the instrument of money market CO 5 Explain the instrument of capital market
		Unit 5 (10%)	Raising finance CO Raising finance CO 1 Explain the various method of raising finance CO 2 Explain the methods of issue of bonus shares CO 3 Explain the process of public issue
		Unit 6 (10%)	Working capital management -I CO Working capital management -I CO 1 Explain the components of working capital CO 2 Explain the meaning of working capital management CO 3 Explain the factor affecting the cash requirement
		Unit 7 (10%)	Working capital management -II CO Working capital management -II CO 1 Explain the objectives of maintaining receivables CO 2 Explain the terms of payments CO 3 Explain credit policy variables
		Unit 8 (10%)	Working capital management -III CO Working capital management -III CO 1 Explain the need for maintain inventory CO 2 Explain the objective of inventory management CO 3 Discuss the different techniques of inventory control
		Unit 9 (20%)	Case study Case study
Strategic Management (I)		Unit 1 (25%)	Strategic Management CO Strategic Management and Strategy

				<p>CO1 Explain the Definition and Characteristics of Strategy</p> <p>CO2 Describe the Vision and Mission statements, components, characteristics</p> <p>CO3 Describe the Objectives, Characteristics and Process of Setting Objectives</p> <p>CO4 Explain the Definition and Characteristics of Strategic Management</p> <p>CO5 Explain the Process of Strategic Management</p>
		Unit 2 (25 %)	Environment Analysis	<p>CO Analysis of Environment</p> <p>CO1 Describe the Concept of Internal and External Environment Analysis</p> <p>CO2 Explain the meaning and dimensions of External Environment</p> <p>CO3 Explain various components of external environment ; economic, socio-cultural, technological, regulatory and others</p> <p>CO4 Explain the meaning and dimensions of Internal Environment.</p> <p>CO5 Explain the Process of Organisational Appraisal.</p>
		Unit 3 (25%)	Levels of Strategy	<p>CO Levels of Strategies</p> <p>CO1 Explain different Levels of Strategies of a business</p> <p>CO2 Explain the concept of Strategic Business Unit Level strategies.</p> <p>CO3 Explain the concept of Corporate level strategies.</p> <p>CO4 Explain the concept of Global level strategies.</p> <p>CO5 Describe different levels of strategies with suitable Examples from industry.</p>
		Unit 4 (25%)	Functional Strategies	<p>CO Functional Strategies</p> <p>CO1 Explain the Stability and Expansion as Grand Strategies.</p> <p>CO2 Explain the Retrenchment, Combination, Reengineering Engineering.</p> <p>CO3 Explain the Functional strategies of Finance.</p> <p>CO3 Explain the Functional Strategies of Marketing.</p> <p>CO4 Explain the Functional Strategies of Human Resource.</p> <p>CO5 Explain the Functional strategies of Operations.</p>
Financial Management account (VII)		Unit 1 (30%)	Marginal costing	<p>CO Different method of costing and tools used by the management accountant to develop, skill to evaluate the problems and arrive at proper decision.</p> <p>CO Marginal costing</p>

			<p>CO1 Explain marginal costing</p> <p>CO2 Explain Absorption costing</p> <p>CO3 Differentiate between marginal costing and absorption costing</p> <p>CO4 Discuss advantages and disadvantages of marginal costing</p> <p>CO5 State the various applications of marginal costing</p> <p>CO6 Explain the utility of marginal costing in decision making</p>
	Unit 2 (30%)	Cost volume - Profit Analysis and break - even Analysis	<p>CO Cost volume - Profit Analysis and break - even Analysis</p> <p>CO 1 Explain the objectives of cost volume-profit analysis</p> <p>CO 2 Explain break-even analysis</p> <p>CO 3 Explain the objectives and assumptions</p> <p>CO 4 Explain the limitations of CVP analysis</p> <p>CO 5 Discuss the types of break-even analysis</p> <p>CO 6 Explain the assumptions and limitations of break-even chart</p> <p>CO 7 Discuss break-even analysis with one key factor</p>
	Unit 3 (30%)	Capital budgeting	<p>CO Capital budgeting</p> <p>CO 1 Explain the concept of capital budgeting</p> <p>CO 2 Explain the objectives and importance of capital budgeting</p> <p>CO 3 Explain the various kinds of capital investment proposals</p> <p>CO 4 Discuss the factors affecting capital investment decisions</p> <p>CO 5 Discuss capital budgeting under risk and uncertainty</p> <p>CO 6 Explain sensitivity analysis</p>
	Unit 4 (10%)	Productivity Accounting	<p>CO Productivity Accounting</p> <p>CO 1 Define productivity accounting</p> <p>CO 2 Explain the meaning of productivity accounting</p> <p>CO 3 Explain the importance of productivity</p> <p>CO 4 Explain the factors affecting productivity</p> <p>CO 5 Differentiate productivity and profitability</p> <p>CO 6 Mention steps to improve productivity</p> <p>CO 7 Explain productivity audit</p>

Financial Management account (VIII)	Unit 1 (35%)	Working Capital Management	<p>CO1 Explain working Capital Management</p> <p>CO2 Compute Working Capital Management</p> <p>CO3 Prepare working capital management statement</p> <p>CO4 Explain Operating cycle.</p> <p>CO5 prepare a statement of operating cycle.</p>
	Unit 2 (35%)	Buy Back and Right Issue	<p>CO1 Explain provisions of buy back of shares</p> <p>CO2 Explain right issue and its provisions</p> <p>CO3 Explain Employee stock Option Plan.</p>
	Unit 3 (15%)	Assets Pricing/Measurement Policy	<p>CO1 Define fixed asset as per AS 10</p> <p>CO2 List non applicability of AS 10 in certain cases</p> <p>CO3 List component of cost for acquired fixed asset</p> <p>CO4 List component of cost for self- constructed fixed asset</p> <p>CO5 List how to determine cost of fixed asset acquired in exchange of similar existing asset</p> <p>CO6 List how to determine cost of fixed asset acquired in exchange of non-similar existing asset</p> <p>CO7 List how to determine cost of fixed asset acquired in exchange of shares / securities</p> <p>CO8 Explain how to account for revalued cost of fixed asset in financial statements</p> <p>CO9 Explain how to make valuation of fixed assets jointly held</p> <p>CO10 Explain the accounting treatment of repairs and improvement explain the disclosure requirements of AS 10</p> <p>CO11 Solve the sums related to accounting for fixed assets as per AS 10.</p> <p>CO12 Define investments as per AS 13</p> <p>CO13 List non applicability of AS 13 in certain cases</p> <p>CO14 Explain the meaning of cost of investment</p> <p>CO15 Explain the provisions of carrying cost of investment</p>

				<p>CO16 Explain the classification of investment</p> <p>CO17 Explain the provisions of reclassification of investments</p> <p>CO18 Explain the disclosure requirements related to investment as per AS 13</p> <p>CO19 Solve the sums related to accounting for investments as per AS 13.</p>
		Unit 4 (15%)	International Financial Management	<p>CO1 Describe the reasons for investing abroad</p> <p>CO2 Describe the problems in international financial management</p> <p>CO3 Explain how to make foreign currency management</p> <p>CO4 Describe the means of financing multinational organization</p> <p>CO5 Describe the mode of payment in international trade</p>
Financial Management account (IX)		Unit 1 (40%)	Process Costing	<p>CO1 Find out-transfer price for each process</p> <p>CO2 Find out profit element in closing stock</p> <p>CO3 Solve sums of inter process profit</p> <p>CO4 Understand the concept of work in progress in process accounts</p> <p>CO5 Understand meaning of equivalent units</p> <p>CO6 Compute equivalent units</p> <p>CO7 Compute cost per unit with work in progress (WIP) in process accounts as per FIFO method</p> <p>CO8 Compute cost per unit with work in progress in process accounts as per WAM method</p> <p>CO9 Compute cost of output, WIP stock, abnormal loss as per FIFO and WAM</p> <p>CO10 Prepare process accounts with WIP stock as per FIFO and WAM</p>
		Unit 2 (15%)	Value Chain Analysis	<p>CO1 Explain Concept of Value Chain Analysis,</p> <p>CO2 Describe Value chain linkages, Internal linkages, External linkages,</p> <p>CO3 Describe Value- Added and Non-value added activities,</p> <p>CO4 Explain Value-added and Value chain,</p> <p>CO5 Show Steps in value chain analysis,</p>

			CO6 Discuss importance of Value chain analysis.
		Unit 3 (25%) Activity-Based Costing (ABC) and Activity Based Management (ABM)	<p>CO1 Explain Traditional costing system and Activity based costing,</p> <p>CO2 Describe Cost hierarchy in ABC,</p> <p>CO3 Show Comparison between traditional and ABC costing,</p> <p>CO4 Explain Advantages of ABC,</p> <p>CO5 Discuss Criteria for successful implementation of ABC system,</p> <p>CO6 Discuss Situation under which ABC can be applied,</p> <p>CO7 Explain Activity Based Management(ABM),</p> <p>CO8 Discuss Functional Based Management and ABM,</p> <p>CO9 Discuss Areas in which ABM can be used,</p> <p>CO10 Discuss Relationship between ABM and ABC,</p> <p>CO11 Discuss Uses of ABM,</p> <p>CO12 Discuss how to Implement ABM,</p> <p>CO13 Show Essentials for the success of ABM and ABM ,</p> <p>CO14 Discuss Operational and Strategic ABM,</p> <p>CO15 Explain Techniques of ABM</p>
		Unit 4 (20%) Valuation of Bonds	<p>CO1 Discuss Valuation of Bonds,</p> <p>CO2 Discuss Equity and options,</p> <p>CO3 Discuss theory of random walk and efficient market theory,</p> <p>CO4 Discuss Forms of Market Efficiency: Weak, Semi-Strong, Strong</p> <p>CO5 Explain Technical Analysis.</p> <p>CO6 Discuss Dow Theory,</p> <p>CO7 Discuss Elliot Wave theory.</p>