



ACHARYA INSTITUTE OF GRADUATE STUDIES
(NAAC Re-Accredited with A Grade and Affiliated to Bengaluru City University)
Soldevanahalli, Bangalore-560107

DEPARTMENT OF COMMERCE (PG)
Master of Commerce (M.Com)

COURSE OUTCOMES (CO's)

M.Com – I SEM

MCom 1.1: Monetary Systems

- Comprehend definitions and concepts related to money and monetary circulation;
- Enumerate theories of money
- Know forms and methods of implementation of anti-crisis monetary in the leading countries of the market economy.
- Analyze the theoretical basis and practical implementation of monetary and foreign exchange policy, adequacy of the current state of the economy and finances of the country and the challenges of development of state and society;
- Assess the effectiveness of implemented monetary and exchange rate policies, including international benchmarking.
- Deduce the data of the country's balance of payments
- Evaluate the proposals of the experts, legislators, government and the central bank with respect to monetary policy and to predict the possible consequences of their implementation.

MCom 1.2: International Business

- To understand different aspects of International Business
- To acquaint students with advanced concept of International Business
- To enable students to engage with various strategies in International Business Liasioning
- To understand competitive proceedings adopted for successful Business across boundaries
- To make graduates to execute operations at global level

MCom 1.3: Macro Economics for Business Decisions

- Define and explain the process of calculating national income, identify its components, demonstrate circular flow of income, analyse the various income identities with government and international trade, define the concept of green accounting.
- Understand Say's law of market, classical theory of employment and Keynes objection to the classical theory; demonstrate the principle of effective demand and income determination.
- Explain the meaning of consumption function, relationship between APC and MPC, consumption and income, concept of multiplier and analyse the theories of absolute and relative income hypotheses.
- Understand the relationship between investment and savings, demonstrate investment multiplier, and understand the meaning of MEC and MEI.
- Illustrate the meaning of interest, analyse the various theories of interest.
- Demonstrate the meaning and function of money, high powered money, monetary and paper system, illustrate various version of quantity theory of money.
- Identify types of banks, explain the meaning and function of commercial banks, illustrate how banks create credit, and suggest the instruments to control credit.
- Analyze different phases of trade cycle, demonstrate various trade cycle theories, understand the impact of cyclical fluctuation on the growth of business, and lay policies to control trade cycle.

MCom 1.4: Information Systems and Computers

- To familiarize with the role of information systems in business applications
- To develop skills to design and implement simple computer based business and audit information systems.
- To develop the software application skills of MS Excel and database SQL SERVER
- To familiarize with different sections of IT ACT and security aspects.

MCom 1.5: Advanced Financial Management

- Understand the foundations of financial management, risk return framework and role of a finance manager.
- Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.
- Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.
- Critically examine various theories and policies of dividend and determine optimal payout policy.
- Understand the intricacies of working capital management and effectively manage cash, receivables and inventories.
- Understand various forms of corporate restructuring and analyze various types of mergers and acquisitions.

MCom 1.6: Human Resources Management

- Understand the various aspects of Human resources planning like recruiting, man power sourcing, selection, placement etc.
- To gain insight into the various sub systems of HR- Performance appraisal, Training and development, Performance and reward management etc.
- Analyse the various components of HRM i.e. Industrial relations, employee grievance handling and redressal etc.
- To apply the knowledge acquired in HRM to various life situations through case studies, role playing etc.

MCom 1.6: Communication skills

- To develop the Communication and interpersonal skills like Analytical, written, non-verbal, Spoken Communication that are vital to the organizations involving Decision making and implementation.
- To demonstrate individual skills, team work and negotiation skills.
- To cultivate listening skills this is essential for providing solutions for organizational issues.

M.Com – II SEM

MCom 2.1: Indian Banking

- To make the students understand the various services offered and various risks faced by banks
- To make them aware of various banking innovations after nationalization
- Students will be able to understand the core banking services, prudential norms, new technologies and the latest transformation or reforms in Indian Banking Sector.
- Discuss the impact of government policy and regulations on the banking industry
- To learn the importance to be updated on the developments of the banking sector and practice the same

MCom 2.2: Risk Management

- To provide a rigorous understanding of the different derivative instruments.
- To develop working knowledge on the use of derivatives in risk management.
- To provide necessary skills to value options and futures.
- To provide the students with an understanding of the theoretical valuation principles and basic risk measures, the strengths and weakness of different valuation techniques and risk measures as well as providing the ability to apply valuation and risk management techniques in practical examples.
- To understand recent developments in financial derivative products.

MCom 2.3: Advanced E-Commerce and Mobile Banking

- Analyse the pros and cons of online business and apply the same in the e – commerce environment.
- Demonstrate managerial and technical foundations of systems used in the industry.
- Analyse the E- business infrastructure and trends in this current scenario.
- Analyse different types of portal technologies and deployment methodologies commonly used in the industry.
- Integrate theoretical frameworks with business strategies.

MCom 2.4: Business Research Methods

- Students will develop basic understanding on various kinds of research, research process, research design
- The course aims at introducing basic sampling technique and data analysis techniques
- Students will identify various sources of information for review of literature
- It helps the students to formulate research synopsis, improves report writing skill and develop meaningful interpretation to the data sets

MCom 2.5: Operations Research & Quantitative Techniques

- Impart comprehensive knowledge and understanding of theoretical fundamentals in Operational Research.
- To understand the characteristics of different types of decision-making environments and the appropriate decision making approaches and tools to be used in each type.
- To be able to build and solve Transportation Models and Assignment Models.
- To understand mathematical models used in Operations Research
- To apply these techniques constructively to make effective business decisions

MCom 2.6: Business Marketing

- Develop an integrated marketing communication strategy for marketing products, concepts, goods, or services based on an identified target market.
- Develop pricing strategies which take into account perceived value, competitive pressures, corporate objectives, and cost analysis.
- Develop strategies for the efficient and effective distribution of products, concepts, goods, and services.
- Determine strategies for developing new and modified products, concepts, goods, and services that respond to evolving market needs.
- Evaluate results of marketing activities using criteria related to budgeted sales, costs, profits, and other appropriate criteria.
- Formulate and prepare a marketing plan including marketing objectives, marketing mix, marketing strategies, budgetary considerations, and evaluation criteria.

MCom 2.7: Micro Finance

- Enables students to understand the concept of financial benefits and RBI guidelines to micro finance.
- Gives an overview of different players, institutions and regulatory agency influencing the micro finance activity.
- Examines and compares the changing scenario of rural people with the use of micro finance.

M.Com – III SEM

MCom 3.1: Business Ethics and Corporate Governance

- Gain in depth insight about Ethical practices in Business
- Explain the relationship between ethics, morals and values in both Personal and Work life
- Develop knowledge on best ethical practices to be executed for organizational betterment
- Apply ethical concepts in to real time to achieve standardization
- Discuss the system of corporate governance influence the action of an organization for allocation of resources efficiently

MCom 3.2: Corporate Financial Reporting

- Demonstrate an understanding of the Indian external reporting environment and its challenges.
- Demonstrate a deep and broad understanding of the objectives and social and economic roles played by financial accounting and reporting practices.
- Analyse, evaluate and interpret various advanced measurement and disclosure issues and other specialised topics pertaining to an economic entity.
- Evaluate financial statements for strategic decision-making
- Apply main features of a selection of Indian accounting standards and IFRS.
- Analyse complex issues, formulate well-reasoned and coherent arguments and reach well considered conclusions.

MCom 3.3: Accounting For Managerial Decision

- Gain expertise on how cost accounting is used for decision making and performance evaluation
- Understand the concept of cost and how costs are presented in decision making
- Analyse and demonstrate how marginal costing are added to a product at each stage.
- Analyse and understand the role of Process acquaintance on budgetary control

MCom 3.4: Strategic Cost Management – I

- Describe the techniques and process which are available to assist managers in planning and controlling organisational activities.
- Analyse the processes involved in identifying, measuring, analysing, interpreting and communicating information to managers in pursuit of the organisation's goals.
- Comprehend strategic decision using techniques in various spheres of organizational operations.
- Analyse the linkage between cost data and systems and the organisation of activities and resource flows in a range of manufacturing and service activities.
- Apply appropriate cost allocation techniques to a variety of costing problems.
- Develop strategies for managing costs.

MCom 3.5: Direct Tax Planning

- Students will be able to understand the basic principles underlying the provision of direct tax laws
- The students will be able to interpret and analyse personal income tax, independently file their own (and family's) Income Tax Returns without any outside help.
- It gives the Opportunity to work in Corporate Sector in the area of Taxation
- It helps in applying critical thinking and problem-solving skills to resolve income tax issues
- The leaning of direct tax helps in advancing their career in taxation

M.Com – IV SEM

MCom 4.1: Commodity Markets

- Understand the history, evolution, and concepts related to Commodities market, aspects related to options and futures
- Acquaint learners with the trading, clearing and settlement mechanism in derivatives market.
- Understand the intricacies of operating in commodity derivatives market, Manage risk through hedging strategies, and to understand the functioning of the trading mechanism used by brokers.
- Know of the various aspects and functions of warehousing, trading and settlement mechanism.
- Recognize the regulatory frameworks followed in commodities Derivatives markets in India

MCom 4.2: Corporate Reporting practices and Ind AS

- To understand the recognition, measurement, disclosure, and analysis of information in an entity's financial statements to cater to the needs of the stakeholders.
- To know the student's ability to demonstrate the financial statements for the understanding of stakeholders.
- To understand and explain the structure of the framework of international accounting.
- To apply relevant financial reporting standards to key elements of financial reports.

MCom 4.3: Strategic Cost Management II

- Develop the understanding of various costing systems in different strategic decision situations
- Identify major contemporary issues that have emerged in strategic cost management
- Discuss a number of issues relating to the design and implementation of cost management models in modern firms
- Analyze and evaluate cost management strategies

MCom 4.4: Goods and Services Tax

- Students will be able to distinguish between the earlier indirect tax system and the current GST regime
- Students will understand the GST law in the country and provide an insight into practical aspects of GST and equip themselves to become successful tax practitioners.
- It gives the Opportunity to work in Corporate Sector in the area of Taxation
- Budding Entrepreneurs would understand about the GST compliance for their businesses or prospective businesses.
- The learning of GST enables the students to explore options for self-employment & helpful in advancing their career.