

Goa Vidyaprasarak Mandal's
GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE &
ECONOMICS
FARMAGUDI, PONDA-GOA
PROGRAMME AND COURSE OUTCOME

Master of Commerce (M.Com.)

The 2-year Master of Commerce Programme under Semester CBCS System offered under OA 18A

Programme Outcome

PO1: Enhancing the horizon of knowledge so as to enable the learners to carry out successful research and pursue academic or professional careers.

PO2: Developing Problem Analysis Skills and knowledge and applying the same in real life situation.

PO3: Using research knowledge and aptitude acquired in the course of study for solving socially relevant problems

PO4: Understanding the role and applicability of knowledge acquired in the context of society, environment and sustainable development sticking on to the ethics and values.

PO5: Developing effective communication skills and ability to work in teams by strengthening group dynamics.

PO6: Fostering ability to engage in lifelong learning, demonstrating empathetic social concern, contributing to the development of nation, by making use of awareness gained on various issues.

Course Code	Course Title	Course Outcome
SEMESTER I		
COM-500	Advanced Financial Management	<ul style="list-style-type: none"> ➤ CO1: Gain expert knowledge of principles and concepts used in finance; ➤ CO2: Be able to find out the best course of action among several financial options; ➤ CO3: Gain the understanding to apply financial concepts and principles in the overall management of an enterprise; ➤ CO4: Learn to manage the short-term resources of a business firm.
COM-501	Capital Markets and Stock Exchange Operations	<ul style="list-style-type: none"> ➤ CO1: To understand the theoretical background of the Indian Capital markets. ➤ CO2: To learn the trading system in Indian stock exchanges. ➤ CO3: To learn the clearing and settlement system in Indian stock exchanges ➤ CO4: To discuss the Indian stock market indices and learn to calculate the same. ➤ CO5: To explore the risk management and surveillance system in Indian stock exchanges
COM-502	Entrepreneurship and Venture Capital	<ul style="list-style-type: none"> ➤ CO1: Identify their role in transforming the economy to a higher level. ➤ CO2: Understand how to identify business ideas, and prepare a successful business plan. ➤ CO3: Make calculated decisions by while evaluating business plans. ➤ CO4: Apply strategic planning during different stages of the business life cycle.
COM-503	Organizational Behaviour	<ul style="list-style-type: none"> ➤ CO1: To understand the different models of organisations and individual behaviours. ➤ CO2: To understand how to overcome conflict and overcome stress. ➤ CO3: To understand group dynamics at work place and to manage Power & Organisational Politics. ➤ CO4: To develop skills of Counselling and acceptance of change at workplace.
ACCOUNTING AND FINANCE		
COM-521	Advanced Corporate Accounting	<ul style="list-style-type: none"> ➤ CO 1: Construct the companies' financial statements following the Companies Act, 2013.

		<ul style="list-style-type: none"> ➤ CO 2: Construct the financial statements of Banking and Insurance companies. ➤ CO 3: Develop the procedure involved in the amalgamation of Companies. ➤ CO 4: Develop the procedure for winding up the company.
COM-522	Financial Services Operations	<ul style="list-style-type: none"> ➤ CO1: To understand the essential of financial services and mechanism of Factoring. ➤ CO2: To learn the process and methodology of Credit rating Agencies. ➤ CO3: To understand the working mechanism of Securitization with Legal Aspects. ➤ CO4: To understand the Depository functioning, Bye-Laws of Depositories Act, 1996 and Depository services.
BUSINESS MANAGEMENT		
COM-523	Human Resource Management	<ul style="list-style-type: none"> ➤ CO1: Develop meaningful metrics, design measures, and apply the results to support organizational strategy and tactics. ➤ CO2: To understand the role of E-HRM, Green HRM, SHRM, and International HRM. ➤ CO3: Administer and contribute to the design and evaluation of the performance management Programme. ➤ CO4: Develop, implement, and evaluate employee orientation, training, and development Programmes.
COM-524	Strategic Management	<ul style="list-style-type: none"> ➤ CO1: Various strategic management analysis tools for understanding the present status, viz., FA, EA, SWOT, E-TOP, PEST, PESTEL, CQA, etc. ➤ CO2: Carry out BCG and GE display matrices. ➤ CO3: Effectively implement formulated strategy. ➤ CO4: Take corrective actions during the evaluation stage.
SEMESTER II		
COM-504	Marketing and Consumer Behaviour	<ul style="list-style-type: none"> ➤ CO1: Assess the significance of Demand Vs. Supply and perform STP & Marketing Mix. ➤ CO2: Assess the role and importance of understanding consumer behavior.

		<ul style="list-style-type: none"> ➤ CO3: Find answers to Who the Customers are and What influences their behaviour. ➤ CO4: Assess the level of satisfaction among customers and how they react on social media
COM-505	Management of Mutual Funds	<ul style="list-style-type: none"> ➤ CO1: Understand the basics of mutual funds, their role and different types of mutual fund schemes, and their features. ➤ CO2: Understand the organisational structure of mutual funds and role of each of the parties as per SEBI regulations. ➤ CO3: Get oriented to different Offer Document of mutual fund schemes– NFO, SID, SAI and KIM. ➤ CO4: Understand the different Investment Plans and its Services for Investors.
COM-506	Security Analysis and Portfolio Management	<ul style="list-style-type: none"> ➤ CO1: Perform Return and Risk analysis of Companies. ➤ CO2: Analyse the Equity and Debt of companies. ➤ CO3: Analyse and Select a Portfolio. ➤ CO4: Evaluate Portfolio Performance and Revise the Portfolios.
COM-507	Financial Derivatives	<ul style="list-style-type: none"> ➤ CO1: Demonstrate an understanding of the risk management approaches and techniques. ➤ CO2: Describe and explain the fundamental features of arranging key financial derivative instruments. ➤ CO3: Ability to solve problems requiring pricing derivative instruments and hedge market risk based on numerical data and current market trends. ➤ CO4: Ability to devise risk management strategies and solutions based on a detailed risk assessment analysis and associated factors. ➤ CO5: Ability to understand clients' risk management needs and effectively communicate solutions comprising financial derivatives. ➤ CO6: Ability to work independently or as part of a team to develop optimal investment strategies integrating financial derivative instruments

ACCOUNTING AND FINANCE		
COM-525	Direct Taxes	<ul style="list-style-type: none"> ➤ CO 1: Explain the Income-tax Act provisions per the recent Finance bill. ➤ CO 2: Discuss the tax provisions regarding computing the gross total income and tax liability. ➤ CO 3: Compute an individual's gross total income and tax liability. ➤ CO 4: Discuss the taxation of companies
COM-526	Cost and Management Accounting	<ul style="list-style-type: none"> ➤ CO1: Apply Cost Accounting concepts and techniques in the decision making process. ➤ CO2: Make decisions such as pricing, special order pricing, make-or-buy, and elimination of a part of the company or replacement of equipment. ➤ CO3: Understand the relevance of different costs in decision-making, such as relevant costs, sunk costs, or controllable costs. ➤ CO4: Understand fundamental concepts in Financial, Cost & Management Accounting. ➤ CO5: Develop analytical skills associated with the preparation and interpretation of Financial Statement
BUSINESS MANAGEMENT		
COM-527	Advertising and Sales Management	<ul style="list-style-type: none"> ➤ CO1: Understand the concept of Advertising and Media Planning. ➤ CO2: Discuss Creativity in Advertising, Copy Writing, and Advertising Campaigns. ➤ CO3: Develop skills and understanding of Sales Management and Management of Sales Force ➤ CO4: Understand Sales Budgeting, Sales Control, and Sales Personnel Performance
COM-528	Business Environment and International Trade	<ul style="list-style-type: none"> ➤ CO 1: Scan the environment and its effects on business. ➤ CO 2: Analyze the economic system and policies. ➤ CO 3: Equip with provisions of the Government concerning the business. ➤ CO 4: Be updated with the international practices in the industry
SEMESTER II		

COM-600	Research Methodology	<ul style="list-style-type: none"> ➤ CO1: Successfully identify research gap and frame relevant research questions. ➤ CO2: Identify the type of sample data required, collect and analyse, identify nature of sampling distribution and also reliability of the sample data. ➤ CO3: Perform testing procedure to ensure randomness of the sample for further statistical inferences ➤ CO4: Ensuring intellectual honesty and ethics while preparing a research report.
COM-601	Basic Econometrics	<ul style="list-style-type: none"> ➤ CO1: Apply methodology of regression analysis in developing models for data in social sciences. ➤ CO2: Perform diagnostic tests on regression models and improvise their models. ➤ CO3: Demonstrate application of dummy variables for varied purposes in the context of cross-section data. CO4: Develop basic time series models for forecasting using the ARIMA structure. ➤ CO5: Apply event study methodology on time series data for research and analytical purposes
COM-602	Qualitative Research	<ul style="list-style-type: none"> ➤ CO1: Understand various approaches to carryout successful research. ➤ CO2: Understand how and in what way a successful qualitative research is carried out. ➤ CO3: Develop relevant interview questions, carry out field survey, collect data and analyze the same to have better clarity about the research problem. ➤ CO4: Prepare an effective and impressive qualitative research report.
ACCOUNTING AND FINANCE		
COM-621	Corporate Valuation	<ul style="list-style-type: none"> ➤ CO1: Understand various approaches to Corporate Valuation. ➤ CO2: Apply the Enterprise Discounted Cash Flow valuation techniques to companies ➤ CO3: Analyse the Relative Valuation & Non-DCF- Approaches to Valuation in companies ➤ CO4: Apply the various aspects of Value Enhancement techniques in Companies.

COM-622	Corporate Mergers and Acquisitions	<ul style="list-style-type: none"> ➤ CO1: Comprehensive and in-depth knowledge about Mergers and Acquisitions and broad-based knowledge about various forms of re-structuring, ➤ CO2: To understand the Theories of Mergers. ➤ CO3: To learn the Types of Mergers, M&A Process and role of different parties. ➤ CO4: To understand the Takeover defenses and Antitakeover measures.
COM-623	Indirect Taxes	<ul style="list-style-type: none"> ➤ CO1: Understand basic concepts of Goods and Service Tax, CGST, SGCT, IGST, Classification of Goods, and Valuation Rules. ➤ CO2: Discuss the tax provisions concerning the Composition Scheme under GST, Exemptions under GST, Concept of Supply of goods, and Nature of Supply. ➤ CO3: Learn the basic procedures under GST, incorporating the Registration, Filing of Returns, and Tax Payment. ➤ CO4: Understand the tax provisions of Customs Law, Valuation, and Baggage Rules.
COM-624	Financial Risk Management	<ul style="list-style-type: none"> ➤ CO1: To gain a conceptual understanding of risk, risk management, and the role of risk managers ➤ CO2: To discuss operational risk, its management, and mitigations ➤ CO3: To discuss credit risk and the situations that give rise to credit risk. ➤ CO4: To understand the concept of enterprise risk and the enterprise risk management process
COM-625	Treasury and Forex Management	<ul style="list-style-type: none"> ➤ CO1: To have a contextual appreciation of the changes in the global financial market, the issues facing the corporate financial manager, the development of academic theory and of practice in explaining and managing the financial risk these changes bring. ➤ CO2: Understand and conquer the complexities of F.X. and treasury management

		<ul style="list-style-type: none"> ➤ CO3: Solve integrated and practical treasury problems ➤ CO4: Identify and evaluate exchange rate risks facing domestic and multinational companies.
COM-626	Cost Management and Control	<ul style="list-style-type: none"> ➤ CO1: Understand the basics of Cost Management and elements of costs. ➤ CO2: Understand various techniques to be used to control the costs. ➤ CO3: Understand and apply cost tools for making managerial decision. ➤ CO4: Able to do project planning and review of controlling techniques.
BUSINESS MANAGEMENT		
COM-627	Banking and Financial Institutions	<ul style="list-style-type: none"> ➤ CO1: Understand the role of Banking in the Economy. ➤ CO2: Understand the Risk management of the Banking Sector and gain in-depth knowledge of banking services. ➤ CO3: Understand the Economic Role of Financial Intermediaries. ➤ CO4: Gain knowledge of other Non-Financial Institutions
COM-628	Insurance Management	<ul style="list-style-type: none"> ➤ CO1: Understand the fundamentals of the Insurance sector in India. ➤ CO2: Gain in-depth knowledge of various insurance policies, rating mechanisms, and claim management. ➤ CO3: Understand the marketing strategies used in the insurance sector. ➤ CO4: Develop marketing strategies for insurance companies.
COM-629	International Marketing	<ul style="list-style-type: none"> ➤ CO1: Evaluate the International marketing environment. ➤ CO2: Understand and learn New product development ideas, marketing strategies, and branding issues. ➤ CO3: Realize pricing, strategy, and communication decisions in International marketing. ➤ CO4: Develop skills for International marketing research and negotiating with customers.

COM-630	Retail Marketing	<ul style="list-style-type: none"> ➤ CO1: Understand the significance of retail marketing in the present globalized business world. ➤ CO2: Understand, identify, and apply various strategic options for making effective retail marketing plans. ➤ CO3: Identify the appropriate location for establishing retail business units, make out a proper layout for easy accessibility of goods for the consumers, and adopt appropriate promotional strategies. ➤ CO4: Carry out efficient and effective merchandise planning w.r.t procurement and pricing of goods for equating the supply with the potential demand.
COM-631	Customer Relationship Management	<ul style="list-style-type: none"> ➤ CO1: Gain insight into business drivers and what it takes to implement a CRM application in a company successfully. ➤ CO2: Design customer relationship management strategies by understanding customers' preferences for the long-term sustainability of the Organizations. ➤ CO3: Choose the right CRM solution. ➤ CO4: Gain insights into E-CRM.
COM-632	Travel and Tourism Management	<ul style="list-style-type: none"> ➤ CO1: Understand the dynamics of tourism as a catalyst of socio economic transformation. ➤ CO2: Identify demand for and supply of tourism, including assessing level of satisfaction. ➤ CO3: Identify and develop a tourist destination based on 4 A's of tourism, and efficiently marketing the same to potential tourists. ➤ CO4: Understand trends in tourism and also importance of responsible and sustainable tourism practices.
SEMESTER IV		
COM-603	Advanced Econometrics	<ul style="list-style-type: none"> ➤ COO1: Apply probability-based models, including LPM, logit, and probit models, to data in social sciences. ➤ COO2: Perform forecasting by developing VAR models. ➤ COO3: Estimate Granger causality models, including the VAR framework.

		<ul style="list-style-type: none"> ➤ COO4: Develop models for examining the long-run relationship between financial variables using Johansen’s cointegration and ARDL models. ➤ COO5: Forecast financial market volatility using advanced GARCH volatility models and Kalman filter. ➤ COO6: Demonstrate ability to develop useful panel data models with appropriate diagnostic procedures.
COM-604	Business Analytics	<ul style="list-style-type: none"> ➤ CO1: Explain the concepts in business analytics, its process, and strategic significance. ➤ CO2: Perform descriptive analytics on data with techniques of descriptive statistics and data visualization. ➤ CO3: Learn how to work with Python. ➤ CO4: Apply techniques of Dummy classifier, Logistic regression, Decision tree, and Random forest
COM-605	Data Insights and Analytics	<ul style="list-style-type: none"> ➤ CO1. Understand various concepts related to data analytics. ➤ CO2. Perform essential spreadsheet functionalities. ➤ CO3. Perform descriptive, diagnostic, predictive and prescriptive analyses on primary and secondary data. ➤ CO4. Apply data analytics using R Studio, Tableau and Spreadsheet application skills in business and research.
COM-651	Dissertation	<ul style="list-style-type: none"> ➤ CO1. Standard quality dissertation work ➤ CO2. Standard quality research paper ➤ CO3. Standard quality working paper