



Sindhi College

(Sponsors : Sindhi Seva Samiti)

#33/2B, Hebbal, Kempapura, Bengaluru – 560024

Permanently affiliated to Bengaluru City University

Re-accredited by NAAC Recognised by UGC under 2(f) & 12(B)

An ISO 9001:2015 Certified Institution

Centre for PG Studies

Course Outcomes – M.Com(FA)

I Semester

70451: Indian Economy and Policy	
CO1	Students should be able to recall the concepts of Economics at both micro and macro levels
CO2	Students should be able to describe public finance, its components and its functions
CO3	Students should be able to associate the production function, related laws and their applicability in day-to-day life
CO4	Students should be able to differentiate the impact of pricing policies and strategies on business decisions
CO5	Students should be able to apply the demand concepts and consumer choices for durable and non-durable products
70452: Corporate Financial Management	
CO1	Students should be able to recall the role of Financial Management in Business.
CO2	Students should be able to describe Financial management decisions.
CO3	Students should be able to recall the Capital Budgeting techniques and analyze the risk associated with Capital Budgeting.
CO4	Students should be able to apply working capital management practices in the business.
CO5	Students should be able to apply dividend policies in the business decision making.
70453: Financial Markets and Services	
CO1	Identify the working of financial markets in India
CO2	Summarize the functionality of intermediaries in the Indian financial markets.
CO3	Correlate real time stock market operations
CO4	Enumerate knowledge of venture capital financing.
CO5	Organize and Evaluate the knowledge of mutual funds as investments

70454: Financial Reporting and Ind AS	
CO1	Understand the basic concepts of accounting standards and role of IASB
CO2	Get familiarized with the concept and need for convergence of AS towards global standards.
CO3	Gets knowledge about various asset based Indian Accounting Standards, its scope, measurement, and disclosure requirements.
CO4	Able to apply Indian Accounting Standards in revenue recognition in financial statements.
CO5	Gets an understanding on the recent developments in financial reporting and able to prepare VAS, EVA, MVA.
70455: Business Research Methodology	
CO1	Students should be able to explain the concept of research and the problems encountered by the researchers
CO2	Students should be able to formulate the research problem and research process
CO3	Students should be able to do the data collection, processing, editing and tabulation
CO4	Students should be able to apply sampling techniques and testing hypothesis
CO5	Students should be able to interpret statistical tools to analyse the data using software such as SPSS, AMOS and GRATL etc
70456: Talent Planning and Acquisition	
CO1	Students should be able to describe the concept of Talent Management
CO2	Students should be able to illustrate the talent Management Strategies
CO3	Students should be able to visualize the concept of Talent Acquisition Management
CO4	Students should be able to simulate with Strategic Compensation Plan
CO5	Students should be able to dramatize Integrated reward Philosophy
70457: Corporate and Allied Laws	
CO1	Students should be ought to get publicized with corporate social responsibilities, management, administration and recent trends under the companies Act 2013 in our country
CO2	Students should dissect to make conversant about the Foreign Exchange Management Act [FEMA] 1999.
CO3	Students should get acquainted with the knowledge in recent trends, powers, functions of the commission under the Competition Act, 2002.

II Semester

72461: Artificial Intelligence for Managers	
CO1	Students should be able to explain Business Analytics and its tools and techniques in relevance to business
CO2	Students should be able to apply the HR concepts with analytics and their applicability in Business
CO3	Students should be able to analyse marketing analytics and its applicability in business
CO4	Students should be able to plan CRM analytics and its applicability in business
CO5	Students should be able to learn financial analytics and its applicability in business
72462: Behavioural Finance	
CO1	The fundamentals of behavioural finance theories in volatile markets ought to be cited by the learners
CO2	The efficient market hypothesis, sociological forces, neuroscientific perspective, and evolutionary perspective should all be recognisable to the pupil.
CO3	It would be possible for graduates to grasp the fundamentals of behavioural finance with a variety of biases and market anomalies.
CO4	The value of behavioural finance techniques in business decision-making should be distinguished by students.
CO5	The role that neuro finance plays in creating psychologically intelligent organisations should be identified by students.
72463: Contemporary Issues in Accounting	
CO1	Students should be able to identify the strengths and weaknesses of an accounting framework
CO2	Students ought to be knowledgeable in social measurement empirical research, sustainability reporting, and corporate social responsibility in the Indian context.
CO3	Students ought to have the capacity to evaluate and assess the different approaches of Indian practices of Human Resource Accounting
CO4	Students ought to be able to examine how different nations account for inflation and fluctuating prices.
CO5	Research on the most recent developments in Ind-AS accounting, environmental reporting, and auditing need to be accessible to students.
72464: Digital Transformation and Technologies	
CO1	Students should be able to enumerate the Concepts of Business Models
CO2	Students should be able to restate the Software for E-Business

CO3	Students should be able to examine Privacy and Technology
CO4	Students should be able to editorialize with IT Act 2000
CO5	Students should be able to tabulate on Electronic Data Interchange
72465: Cost Analysis and Management Control System	
CO1	Explain the influence of different classifications of cost elements on business enterprise
CO2	Recommend Activity Based Costing System or traditional methods of overhead recovery to organisation.
CO3	Explain Life Cycle Costing in the product life cycle
CO4	Evaluate Costing Strategies in Decision Making in the business enterprise
CO5	Enumerate Just in Time and Kaizen Costing in the organization.
72466: Corporate Direct Tax Planning	
CO1	Students should be able to prioritise the importance of company taxation.
CO2	Students should be able to demonstrate set-off and carry forward company losses for better performance.
CO3	Students will acquire knowledge on the practical applicability of tax planning in corporate restructuring.
CO4	Students should be able to carry out tax planning for business decisions.
CO5	Students should be able to perform TDS, TCS and Advance Tax calculations
72567: Financial Modelling for Business	
CO1	Students will get familiarised with the concept of financial model and basic requirements to create a financial model.
CO2	Students will thoroughly understand the items in the balance sheet and forecast the future for better decision making.
CO3	Students will be able to develop financial models for startups.

III Semester

72471: Analytics for Business	
CO1	Students should be able to Summarise an overview of the Business Analytics
CO2	Students should be able to explain the analytics methodology
CO3	Students should be able to adopt the methods of data summarisation and data visualization in their business
CO4	Students should be able to get familiarised with data warehousing and data mining

CO5	Students should be able to convert insights into future trends in business analytics
72472: Mergers, Acquisitions and Restructuring	
CO1	Examine the concepts of Mergers & acquisition
CO2	Evaluate of corporate restructuring process in the organisation
CO3	Estimate and understand the Merger Process followed in the organization
CO4	Measure and understand Methods of financing mergers
CO5	Evaluate and understand the takeover strategies in the organization
72473: Security Analysis and Portfolio Management	
CO1	Students should be able to examine the investment Avenues
CO2	Students should be able to distinguish fixed-income securities and identify bond innovations.
CO3	Students should be able to recall and analyse the risk associated with Securities according to CAPM Model
CO4	Students should be able to critique with different Models of Evaluation such as Sharpe, Treynor's and Jensen's
CO5	Students should be able to enumerate on International Funds Management.
725474: Financial Derivatives	
CO1	Understand the concepts of Risk and Risk Management in business and analyse the techniques of managing risk.
CO2	Get knowledge on the concept of financial derivatives, its types and working
CO3	Acquire knowledge of various types of derivatives traded in India, its pricing and valuation mechanisms.
CO4	Evaluate the process of hedging and the role of derivatives in hedging the risk and hedging proceed of various derivatives instruments.
CO5	Understand the concept of credit risk, weather and carbon derivatives.
72475: Goods and Service Tax	
CO1	Students should get familiarised with the concept of GST and will be able to apply the framework of GST exemptions.
CO2	Students should be able to assess the provisions of GST laws for supply of goods and services – intra and interstate.
CO3	Students should get familiarised with the assessment of charges for CGST, SGST and IGST.
CO4	Students will get knowledge on the concept of the input tax credit system.
CO5	Students should develop the skills required to assess and file GST returns

91136: Cyber Space (Open Elective)	
CO1	Students should be able to understand and analyse cyberspace, and various types of social media and digital signatures.
CO2	Students should get familiarised with the types of e-commerce and popular surveys on e-commerce websites.
CO3	Students should be able to analyse e-governance projects and the role of IT.
CO4	Students should interpret legal and regulatory requirements and the International Standards in IT Act.
Certification Program	
CO1	Students should gain practical exposure to industry practices

IV Semester

72480: Innovations in Management and Intellectual Property Rights	
CO1	Students should be able to describe the Concepts of IPR and familiarised with the IPR Conventions
CO2	Students should be able to paraphrase the IPR Practices in India and Aboard.
CO3	Students should be able to discover on Nature of Copyrights and analyse the terms of Protection
CO4	Students should be able to recognize the Plant Variety Protection and Layout Design
CO5	Students should be able to compute the terms of protection related to Geographical Indication-GI
72481: Personal Financial Planning	
CO1	The Personal Financial Management should be mastered by students.
CO2	The major elements, techniques, and implications of financial planning should be comprehended by students.
CO3	Acquaint with Major Investment Avenues.
CO4	Critically examine investment opportunities, analyze and improvise investment arrangements.
CO5	The tax benefit strategies for retirement benefits should be addressed to students.
72482: Forex and Risk Management	
CO1	Get exposed to the forex market operations.
CO2	Acquire knowledge about the impacts of Exchange rates on BOP and remedial measures.
CO3	To understand forex trading and practical knowledge of Quotes and Contracts.

CO4	Gain knowledge about Forex payments and costs associated with international payments.
CO5	To get exposure to forex risk management mechanisms and speculations in the forex and money market.
72582: Forensic Accounting and Auditing	
CO1	Observe the Forensic Accounting Concept, Role of the professional and forensic accountant.
CO2	Analyse Fraud Detection Techniques in the Financial statement
CO3	Estimate Fraud Risk Assessment and Profiling Fraudsters in the Organisation.
CO4	Contrast Forensic Audit and Stages of Audit and try to see the Forensic Audit Benefits.
CO5	Design the Forensic Audit Procedures and Appropriate Use of Technology.
72484: International Taxation	
CO1	To gain knowledge on the taxation of non-residents.
CO2	To develop an understanding of various provisions of direct taxation laws and rules including international taxation laws.
CO3	To analyse and interpret international tax laws and treaties.
CO4	To understand the various model tax conventions on double tax avoidance
CO5	Will be able to apply the various methods of transfer pricing within the corporate groups and analyse the OECD transfer pricing guidelines.
72586: Dissertation / Project	
CO1	Students will get exposure to research applications in the fields of accounting, taxation, finance and banking.