**COURSE OUTCOMES**

**Department of Mechanical Engineering: Commerce and Management**

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| **S No** | **Class & Semester** | **Course & Course Code** | **COs** | **Course Outcomes** |
| 01 | M.COM I (ABST) | Business Mathematics and Statistics (ABS6101T) | CO 1 | Develop mathematical skills for solving business problems, including algebra, calculus, and financial mathematics. |
| CO2 | Apply statistical methods to analyse business data and support decision-making. |
| CO3 | Understand concepts of probability and their applications in risk assessment and forecasting. |
| CO4 | Utilize data visualization and interpretation techniques for effective business analysis. |
| CO5 | Enhance problem-solving and analytical thinking using quantitative methods in real-world business scenarios. |
| 02 | M.COM I (ABST) | Direct Tax (ABS6102T) | CO 1 | Understand the fundamental concepts and principles of direct taxation in India. |
| CO2 | Analyze various heads of income and their tax implications. |
| CO3 | Learn the computation of taxable income for individuals, firms, and companies. |
| CO4 | Gain knowledge of tax deductions, exemptions, and rebates under the Income Tax Act. |
| CO5 | Understand the process of tax planning, filing returns, and compliance with tax laws. |
| 03 | M.COM I (ABST) | Methods of Cost Accounting(ABS6103T) | CO1 | Understand the fundamental principles and methods of cost accounting. |
| CO2 | Learn various costing techniques, including job costing, process costing, and marginal costing. |
| CO3 | Apply cost accounting methods for effective cost control and decision-making. |
| CO4 | Analyze cost behavior and cost-volume-profit relationships in business operations. |
| CO5 | Develop skills to prepare cost sheets, budgets, and standard costing reports. |
| 04 | M.COM I (ABST) | Theory and Practice of Auditing(ABS6104T) | CO 1 | Understand the fundamental principles and objectives of auditing. |
| CO2 | Learn the different types of audits and their significance in financial reporting. |
| CO3 | Gain knowledge of audit planning, procedures, and techniques. |
| CO4 | Develop the ability to assess internal controls and detect frauds and errors. |
| CO5 | Understand the ethical and legal aspects of auditing, including professional standards and responsibilities. |
| 05 | M.COM I (ABST) | Management & Operational Audit (ABS6105T) | CO 1 | Understand the scope and importance of management and operational auditing. |
| CO2 | Learn to evaluate organizational efficiency through management audits. |
| CO3 | Develop skills to analyse business processes and identify areas for improvement. |
| CO4 | Gain knowledge of risk assessment, internal controls, and compliance in operational audits. |
| CO5 | Understand the role of audits in enhancing corporate governance and decision-making. |
| 06 | M.COM I (ABST) | Ethics and Culture(VAC6101T) | CO 1 | Understand ethical principles – Learn the fundamental concepts of ethics. |
| CO2 | Analyze cultural diversity – Appreciate the impact of cultural differences on society. |
| CO3 | Explore ethical decision-making – Apply ethical principles to real-world situations. |
| CO4 | Evaluate cultural values – Understand the role of cultural values in shaping behavior. |
| CO5 | Promote social responsibility – Encourage ethical and responsible actions in various contexts. |
| 07 | M.COM II (ABST) | Research Methodology and Advanced Business Statistics(ABS6201T) | CO 1 | Understand the fundamental concepts and significance of research methodology in business studies. |
| CO2 | Learn various research designs, data collection techniques, and sampling methods. |
| CO3 | Apply statistical tools and techniques for data analysis and interpretation. |
| CO4 | Develop skills to prepare research reports and effectively present findings. |
| CO5 | Utilize advanced statistical methods for decision-making in business research. |
| 08 | M.COM II (ABST) | Tax Planning and Management (ABS6202T) | CO 1 | Understand the principles and strategies of tax planning for individuals and businesses. |
| CO2 | Learn tax-saving techniques through deductions, exemptions, and incentives under tax laws. |
| CO3 | Analyze the impact of direct and indirect taxes on financial decision-making. |
| CO4 | Gain knowledge of corporate tax management and compliance requirements. |
| CO5 | Develop skills to formulate tax-efficient business strategies within legal frameworks. |
| 09 | M.COM II (ABST) | Advanced Corporate Accounting (ABS6203T) | CO1 | Understand advanced concepts and techniques of corporate accounting. |
| CO2 | Learn the preparation and presentation of financial statements as per accounting standards. |
| CO3 | Analyze complex corporate transactions such as mergers, acquisitions, and consolidations. |
| CO4 | Develop expertise in valuation of shares, goodwill, and corporate restructuring. |
| CO5 | Gain knowledge of international financial reporting standards (IFRS) and their applications. |
| 10 | M.COM II (ABST) | Advanced Cost Accounting (ABS6204T) | CO 1 | Understand advanced cost accounting techniques for effective cost control and decision-making. |
| CO2 | Learn activity-based costing, target costing, and lifecycle costing methodologies. |
| CO3 | Analyze variance analysis, budgetary control, and standard costing for performance evaluation. |
| CO4 | Develop skills in cost management strategies for maximizing profitability. |
| CO5 | Apply cost accounting methods in strategic planning and business operations. |
| 11 | M.COM II (ABST) | Financial Reporting (ABS6205T) | CO 1 | Understand the framework and objectives of financial reporting as per regulatory requirements. |
| CO2 | Learn the preparation and presentation of financial statements for various stakeholders. |
| CO3 | Analyze financial disclosures, segment reporting, and corporate governance practices. |
| CO4 | Gain knowledge of international accounting standards and IFRS compliance. |
| CO5 | Develop skills to interpret and evaluate financial statements for informed decision-making. |
| 12 | M.COM II (ABST) | Population and Climate Change(VAC6201T) | CO 1 | Understand population dynamics – Learn the factors influencing population growth. |
| CO2 | Analyze climate change impacts – Study the effects of climate change on ecosystems. |
| CO3 | Explore population-environment relationship – Examine how population growth affects climate change. |
| CO4 | Evaluate sustainable development – Understand strategies for sustainable development amid climate change. |
| CO5 | Develop climate adaptation strategies – Explore methods to mitigate the impacts of climate change. |
| 13 | M.COM III (ABST) | Advance Management Accounting (ABS-301) | CO 1 | Understand advanced management accounting concepts and their application in decision-making. |
| CO2 | Learn cost control techniques, budgeting, and variance analysis for performance evaluation. |
| CO3 | Analyze financial and non-financial data to support strategic business decisions. |
| CO4 | Develop skills in responsibility accounting, transfer pricing, and divisional performance measurement. |
| CO5 | Apply management accounting techniques to optimize resource utilization and profitability. |
| 14 | M.COM III (ABST) | Taxation Law And Practice (ABS-302) | CO 1 | Understand the fundamental principles and provisions of taxation laws in India. |
| CO2 | Learn the procedures for tax assessment, filing returns, and compliance. |
| CO3 | Analyze the tax implications of business transactions and personal income. |
| CO4 | Gain knowledge of tax penalties, appeals, and dispute resolution mechanisms. |
| CO5 | Develop practical skills in tax planning and legal compliance in business taxation. |
| 15 | M.COM III (ABST) | Cost Audit (ABS-303)  | CO1 | Understand the principles, scope, and objectives of cost auditing. |
| CO2 | Learn the regulatory framework and legal provisions related to cost audit. |
| CO3 | Analyze cost records and statements to ensure accuracy and compliance. |
| CO4 | Develop skills in preparing cost audit reports and recommendations. |
| CO5 | Apply cost audit techniques to improve cost efficiency and operational effectiveness. |
| 16 | M.COM III (ABST) | Security Analysis And Portfolio Management (ABS-304)  | CO 1 | Understand the concepts of investment, risk, and return in security markets. |
| CO2 | Learn fundamental and technical analysis techniques for security valuation. |
| CO3 | Develop skills in constructing and managing investment portfolios. |
| CO4 | Analyze modern portfolio theories and asset allocation strategies. |
| CO5 | Apply risk management techniques for optimizing investment decisions. |
| 17 | M.COM III (ABST) | Managerial Economics (ABS-305)  | CO 1 | Understand the role of economics in managerial decision-making. |
| CO2 | Learn demand analysis, production functions, and cost behavior in business. |
| CO3 | Analyze market structures and pricing strategies for competitive advantage. |
| CO4 | Develop skills in forecasting and decision-making under uncertainty. |
| CO5 | Apply economic principles to optimize business strategies and resource allocation. |
| 18 | M.COM III (ABST) | Accounting Standards (ABS-306) | CO 1 | Understand the principles and objectives of accounting standards and frameworks. |
| CO2 | Learn the application of Indian Accounting Standards (Ind AS) and IFRS. |
| CO3 | Analyze financial reporting practices for consistency and transparency. |
| CO4 | Develop skills in interpreting and implementing accounting standards. |
| CO5 | Apply ethical and professional accounting principles in financial reporting. |
| 19 | M.COM IV (ABST) | Research Methodology (ABS-401) | CO 1 | Understand the fundamentals of research design, data collection, and sampling methods. |
| CO2 | Learn qualitative and quantitative research techniques for business analysis. |
| CO3 | Develop skills in statistical data analysis and hypothesis testing. |
| CO4 | Gain expertise in preparing research reports and academic publications. |
| CO5 | Apply research methodologies to solve real-world business problems. |
| 20 | M.COM IV (ABST) | Financial Commodity And Derivatives (ABS-402) | CO 1 | Understand the structure, functioning of financial, and commodity markets. |
| CO2 | Learn the principles of derivative instruments such as futures, options, and swaps. |
| CO3 | Analyze hedging, speculation, and arbitrage strategies using derivatives. |
| CO4 | Develop skills in pricing and risk management of financial derivatives. |
| CO5 | Apply derivatives in investment and portfolio management decisions. |
| 21 | M.COM IV (ABST) | Advance Auditing (ABS-403)  | CO 1 | Understand advanced auditing concepts, procedures, and reporting standards. |
| CO2 | Learn risk-based audit approaches and internal control evaluation. |
| CO3 | Analyze forensic auditing techniques and fraud detection methods. |
| CO4 | Develop skills in compliance audits, government audits, and special audits. |
| CO5 | Apply ethical and legal principles in auditing and assurance engagements. |
| 22 | M.COM IV (ABST) | Strategic Financial Management (ABS-404)  | CO1 | Understand financial strategy formulation for business growth and sustainability. |
| CO2 | Learn capital budgeting, investment decision-making, and financial restructuring. |
| CO3 | Analyze financial risk management techniques for business stability. |
| CO4 | Develop skills in corporate valuation and mergers and acquisitions. |
| CO5 | Apply strategic financial management techniques for long-term financial planning. |
| 23 | M.COM IV (ABST) | Project Planning And Management (ABS-405) | CO 1 | Understand the principles and methodologies of project planning and execution. |
| CO2 | Learn project feasibility analysis, budgeting, and cost estimation techniques. |
| CO3 | Develop skills in project scheduling, resource allocation, and risk management. |
| CO4 | Analyze project performance using control techniques such as PERT and CPM. |
| CO5 | Apply project management principles to optimize project success and sustainability. |