



ST. FRANCIS COLLEGE

KORAMANGALA

Affiliated to Bengaluru City University (BCU)

PG DEPARTMENT OF COMMERCE

M.COM -FA (FINANCIAL ANALYSIS)

PROGRAMME OUTCOMES (POs):

PO 1: Understanding of financial analysis: Students will be able to demonstrate their understanding of the principles and concepts of financial analysis, including financial Statements, financial ratios, and valuation techniques.

PO 2: Quantitative skills: Students will develop the necessary quantitative skills required to conduct financial analysis and make informed decisions, including statistical analysis, financial modelling, and forecasting.

PO 3: Communication skills: Students will be able to effectively communicate their findings and recommendations through written reports, oral presentations, and visual aids.

PO 4: Industry knowledge: Students will gain a deep understanding of the financial industry, including the role of financial institutions, financial markets, and the regulatory environment.

PO 5: Research skills: Students will develop research skills necessary to gather and analyse financial data from various sources, including financial statements, company reports, and economic indicators.

PO 6: Strategic thinking: Students will be able to think strategically about financial decisions and their impact on organizational goals, stakeholders, and the broader economy.

PO 7: Ethical awareness: Students will understand the ethical implications of financial decisions and be able to apply ethical principles to real-world scenarios.

PO 8: Professionalism: Students will be equipped with the professional skills necessary to succeed in the financial industry, including teamwork, time management, and leadership.

PO 9: Critical thinking: Students will develop critical thinking skills necessary to evaluate financial information, identify key issues, and develop effective solutions.



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PO 10: Technology proficiency: Students will be proficient in the use of financial analysis software and other technological tools to support financial decision-making.

PO 11: Global perspective: Students will understand the impact of global financial markets on organizational decision-making and be able to operate effectively in a globalized financial environment.

PO 12: Lifelong learning: Students will develop a commitment to lifelong learning and professional development, keeping abreast of emerging trends and best practices in financial analysis.

PROGRAMME SPECIFIC OUTCOMES (PSOs):

PSO1: Financial Analysis Proficiency: Students will be proficient in financial analysis principles and concepts, including financial statements, financial ratios, and valuation techniques.

PSO2: Quantitative Analysis Competence: Students will demonstrate competence in quantitative analysis, statistical analysis, financial modelling, and forecasting necessary for financial decision-making.

PSO3: Communication Proficiency: Students will be able to effectively communicate financial analysis findings and recommendations through written reports, oral presentations, and visual aids.

PSO4: Professionalism and Ethics: Students will exhibit professionalism and ethical awareness in the financial industry, including teamwork, time management, leadership, and applying ethical principles to real-world scenarios.

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COURSE OUTCOMES (COs)

I SEM M .COM-FA

M.Com.1.1 INDIAN ECONOMY AND POLICY

CO 1: Analyse economic issues using foundational concepts and principles at the knowledge and comprehension level.

CO2: Assess the effects of public policies on macroeconomic variables using critical thinking and analysis at the application and synthesis level.

CO3: Evaluate production processes using analytical and critical thinking skills at the evaluation level.

CO4: Evaluate pricing strategies using analytical and critical thinking skills at the evaluation level.

CO5: Apply analytical and critical thinking skills to evaluate consumer behaviour and demand patterns at the synthesis and evaluation level.

M.Com.1.2 CORPORATE FINANCIAL MANAGEMENT

CO1: Understand advanced tools and techniques used in evaluating projects for making financial decisions.

CO2: Analyze the theories on Financial Management concepts.

CO3: Attain greater anatomy in Financial decision making in Business.

CO4: Evaluate and Compare the Financial position of different businesses.



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M.Com.1.3 FINANCIAL MARKETS AND SERVICES

CO 1: Describe the functioning of Primary Market and Secondary Market.

CO 2: Paraphrase various financial instruments.

CO 3: Demonstrate the working of Stock Exchange.

CO 4: Explain the various financial services.

M.Com.1.4 FINANCIAL REPORTING AND IND AS

CO 1: Explain the basic concepts of Accounting standards.

CO2: Infer the role of IND AS in accounting discipline.

CO3: Delineate the principles of recognition, measurement, presentation and disclosure of Indian Accounting standards in the preparation of financial statements.

CO 4: Develop the application skills in preparing Human Resource Reporting, Corporate Environmental Accounting and Audit and Accounting for Carbon Credit

M.Com.1.5 BUSINESS RESEARCH METHODOLOGY

CO 1: Describe advanced design, methodologies and analysis in business research methods, including key terms, classifications and systematic applications to the research data and design of a research project.

CO 2: Generate ideas and identify core business problem and distill into a research problem based on the scope and objectives of the study, and/or relate the problem with major theory, concepts and constructs.

CO 3: Analyse past literature for in-depth understanding on how the identified problem could be addressed, what are the different theories, design, methods have been followed and developed a conceptual framework in the existing literature.

CO4 : Evident, analyse, and support the association of variables attributed in the conceptual model with theory and outcomes of the relevant published articles, and evaluate with primary tools and other approaches that may be employed to interpret the results of the current study.

M.Com.1.6 TALENT PLANNING AND ACQUISITION

CO 1: Understanding the process of Talent Management.

CO 2: Analyse the various strategies and practices of Talent Acquisition.



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CO 3: Design models for better Talent acquisition and Management.

CO 4: Develop strategies to retain and engage talents in organisations.

M.Com.1.7 SOFT CORE: CORPORATE AND ALLIED LAWS

CO 1: Identify laws and regulations pertaining to companies and business.

CO 2: Prepare students to put forth their efforts in doing a business with ethics by following law from time to time.

CO 3: Demonstrate the roles and responsibilities of key management personnel of companies and business.

CO 4: Analyse the recent trends in corporate and allied laws.

II SEM M.COM FA

M.Com.2.1 ARTIFICIAL INTELLIGENCE FOR MANAGERS

CO 1: Discuss the importance of analytics in business.

CO 2: Apply various tools and techniques to evaluate the performance by generating reports.

CO 3: Design and evaluate intelligent expert models for perception and prediction from an intelligent environment.

CO 4: Solve complex business problems through application of AI technologies and techniques.

M.Com.2.2 BEHAVIOURAL FINANCE

CO 1: Enumerate the principles of behavioral finance.

CO 2: Summarise the fair understanding of efficient and inefficient markets.

CO 3: Outline the basic behavioral finance theories in volatile markets.

CO 4: Develop strategies for dealing with financial and investment behaviors.



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M.Com.2.3 CONTEMPORARY ISSUES IN ACCOUNTING

CO 1: Identify the importance of financial reporting framework.

CO 2: Demonstrate important issues on which thinking/research is going at the global level.

CO 3: Outline contemporary issues in accounting.

CO 4: Develop models on recent development in accounting.

M.Com.2.4 DIGITAL TRANSFORMATION & TECHNOLOGIES

CO 1: Explain various models of E commerce.

CO2: Analysis of different E-commerce platforms available and to be used in today's businesses.

CO3: Demonstrate privacy and cybersecurity concerns in E commerce.

CO 4: Application of Technology for every corner of business in the world.

M.Com.2.5 COST ANALYSIS & MANAGEMENT CONTROL SYSTEM

CO 1: Evaluate the significance of cost control and cost reduction in achieving organizational objectives.

CO 2: Explain the management accountant's role in product pricing and decision making.

CO 3: Discuss the concept and procedures for implementing Kaizen costing in continuous improvement efforts.

CO 4: Identify and apply modern production management techniques for cost reduction.



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M.Com.2.6 CORPORATE DIRECT TAX PLANNING

CO 1: Describe tax provisions applicable to corporate assesses.

CO 2: Compute income tax liability of a corporate entity.

CO 3: Apply tax provision to a corporate assesses in various tax planning decisions.

CO 4: Demonstrate filing of tax returns of corporate assesses.

M.Com.2.7 SOFT CORE: FINANCIAL MODELING FOR BUSINESS

CO 1: Describe the fundamental concepts of financial modeling, including its meaning, characteristics, and objectives.

CO 2: Apply various financial modeling techniques, such as the Three Statement Model, Discounted Cash Flow (DCF) Model, and Merger and Acquisition (M&A) Model, to create comprehensive financial models using Excel.

CO 3: Analyze and construct financial models specifically for startups, utilizing different templates such as Financial Plan Template, Revenue Model Template, and SAAS Business Model, while identifying common financial modeling mistakes.

CO 4: Evaluate the role of incubation centers in supporting startups, including their objectives, functions, and impact on financial modeling within the context of Indian and foreign companies.

III SEM M.COM FA

M.Com.3.1 ANALYTICS FOR BUSINESS

CO 1: Identify the database analytics concepts, methods and tools with concrete examples from industry applications.



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CO 2: Apply the data analytics driven strategies in creating an edge in today's competitive business environment.

CO 3: Demonstrate practical knowledge of the functional areas of business.

CO 4: Integrate current technology in support of business operations.

M.Com.3.2 MERGERS, ACQUISITION & RESTRUCTURING

CO 1: Identify the significance of mergers acquisition and Restructuring.

CO 2: Demonstrate the understanding to create Corporate Value by restructuring a company.

CO 3: Apply synergies of merger for value creation.

CO 4: Analyse the process of Mergers, acquisitions and restructuring.

CO 5: Evaluate the guidelines of Mergers, acquisitions and restructuring.

M.Com.3.3 SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

CO 1: Analyse Investment framework and its differentials with other similar fronts and its practical implications.

CO 2: Infer different types of securities, analysis of the company through the hologram of Fundamental, Economic, Industry and Technical analysis through various measuring tools, both diagrammatic and practical implications.

CO 3: Draw insights and inference of various Portfolio Models and analyses of risk and return trade off.



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CO 4: Draw insights and inference of various Portfolio Models and analyses of risk and return trade off.

CO 5: Augmenting the benefits of investing in global markets.

M.Com.3.4 FINANCIAL DERIVATIVES

CO 1: Identify the techniques in evaluating the business risk.

CO2: Examine the role of derivatives as financial instruments to mitigate the risk in business.

CO3: Critically evaluate the techniques used to value options.

CO4: Analyse and understand the use of Swap in hedging interest rate and credit risk.

M.Com.3.5 GOODS & SERVICES TAX

CO 1: Describe the fundamental principles and concepts of Goods and Services Tax.

CO 2: Demonstrate an understanding of how GST functions within the broader context of taxation systems, including its impact on businesses and consumers.

CO 3: Apply GST principles to solve real-world problems, such as calculating tax liabilities and preparing GST returns.

CO 4: Analyze the economic and financial implications of GST on businesses and the overall economy, identifying potential advantages and challenges.

M.Com.3.6 OPEN ELECTIVE - CYBER SECURITY

CO 1: Articulate the concepts of Cyber Space, social media in Cyberspace.

CO 2: List the important provisions of the IT Act 2000/2008 and any latest updates.



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CO 3: Explain the significance of Digital Signature, Electronic signature.

CO 4: Describe the current state of E-governance and their initiatives.

CO 5: Analyse the implications and advantages of using E commerce platforms.

IV SEM M.COM FA

M.Com.4.1 INNOVATIONS IN MANAGEMENT AND INTELLECTUAL PROPERTY RIGHTS

CO1: Identify various types of intellectual property, including patents, trademarks, and copyrights.

CO2: Apply principles of intellectual property rights in real-world business scenarios.

CO3: Demonstrate the use of management innovations in enhancing organizational efficiency.

CO 4: Develop a comprehensive intellectual property portfolio for a new product or service.

M.Com.4.2 PERSONAL FINANCIAL PLANNING

CO 1: Prepare personal budgets and financial statements, applying income tax planning strategies to effectively manage individual savings and consumption patterns.

CO 2: Formulate financial plans using the Life Cycle Approach and the H1 & W4 methodology, tailoring plans to individual and organizational goals within the Indian context.

CO 3: Evaluate various investment avenues, analyzing risk and return characteristics to make informed investment decisions suitable for different financial goals.



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CO 4: Develop comprehensive financial plans by critically analyzing investment opportunities and assessing risks for individuals and companies.

CO 5: design retirement and tax benefit plans by understanding the objectives, types, and benefits, thereby optimizing savings for retirement and maximizing tax advantages.

M.Com.4.3 FOREX AND RISK MANAGEMNET

CO 1: Identify key Forex market concepts and risk management terminology.

CO 2: Explain fundamental principles of Forex trading and risk management strategies.

CO 3: Apply trading strategies and risk management techniques to simulated scenarios.

CO 4: Analyse market trends and evaluate the effectiveness of different risk management approaches.

M.Com.4.4 FORENSIC ACCOUNTING & AUDIT

CO 1: Identify the fraudulent activities and practices of accounting.

CO2: Detect the fraudulent practices and techniques.

CO3: Assess fraudulent and risk prevention.

CO4: Investigate the various range of investigative techniques.

CO5: Examine the tools of handling forensic audit.



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M.Com.4.5 INTERNATIONAL TAXATION

CO 1: Explain the provisions regarding the residential status of non-residents and analyze the incidence of tax on their income, including dividends, royalties, and technical fees.

CO 2: Analyze international tax conflicts and double taxation issues, evaluating the role of double tax treaties and anti-avoidance measures in resolving these conflicts within domestic and international tax systems.

CO 3: Interpret and compare the OECD, UN, and U.S. Model Tax Conventions, identifying key articles that address double tax avoidance and understanding their application in various international contexts.

CO 4: Design effective international tax structures for cross-border transactions and expatriate individuals, incorporating strategies to mitigate economic double taxation and understanding group taxation rules.

CO5: Evaluate and apply transfer pricing methods using the arm's-length principle, conducting functional, asset, and risk analyses to determine the most appropriate method for international transactions and address transfer pricing controversies.

M.Com.4.6 PROJECT DISSERTATION

Note: Cos are not applicable for this.


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