

Name of the Department : PG Commerce

Programme : M.Com (Finance)

S.No.	Course Code	Course Name	Course Outcome
SEMESTER I			
1.	15PCFC11	Core - I Advanced Financial Accounting	<ul style="list-style-type: none">• Develop an understanding of the skills of accounting principles for effective recording of business operations of an entity.• Understand the contribution and inherent limitations of financial statements in meeting stakeholders' needs for financial information• Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.• The ability to solve advanced problems in the case of different entities.• Analyze and evaluate the accounting position of hire purchase , Branch and Departmental accounting• Acquainted with accounting standards and make them familiar with the accounting procedures for different types of business.• Understand history, procedure and guidelines of accounting standards• Understand the need of convergence of IAS 1 – I
2.	15PCFC12	Core - II Business Environment and Policy	<ul style="list-style-type: none">• With the nature of business environment and its components.• It facilitates the students to develop conceptual framework of business environment and generate interest in international business.• Outline how an entity operates in a business environment.• Understand how businesses are organised to achieve their purposes• Be acquainted with the impact of the economic, political, legal and social factors impact on businesses• Know the range of different businesses and their ownership

			<ul style="list-style-type: none"> • Outline the importance of globalization and its impact on international business. • Develop a broad understanding of international trade theory and trade policy instruments and implications for international business. • Evaluate and assess opportunities and threats arising in the international environment. • Understand the major drivers behind, and barriers to, foreign direct investment.
3.	15PCFC13	Core – III Computer Application in Business	<ul style="list-style-type: none"> • Demonstrate an understanding of proper file management techniques to manipulate electronic files and folders in a local and networked environment. • Complete projects that integrate business software applications. • Identify emerging technologies for use in business applications. • Demonstrate proficiency in the use of word processing, spreadsheet, database, and presentation applications. • Demonstrate the basic understanding of computer and business ethics • Apply the fundamentals of information systems used in business, the student demonstrates appropriate use of computers hardware and software applications in a professional business environment. • Apply critical thinking and problem-solving skills in research assignments, individual and group projects, and troubleshooting processes and practices. • Identify and apply troubleshooting methodology to solve problems with technology. • Competently communicate in support of a business office, including production and design of complex electronic and paper-based correspondence and documents. • Actively assist in implementing general office procedures, including records management. • Demonstrate high and efficient qualities of self-management and self-awareness in terms of workplace responsibility and productivity.

			<ul style="list-style-type: none"> • Understand the role of information system in business world.
4.	15PCFC14	Core - IV Corporate Governance	<ul style="list-style-type: none"> • Analyse how corporate governance systems influence performance, including both the performance of individual firms and the allocation of capital within a country; • Examine the main actors and structures of corporate governance and show how their interaction and functioning differs across national economies, industries and with the development stage of firms • Comprehend the problems resulting from the separation of ownership and control and the private and social benefits of good governance. • Understand the conflicting interests by various stakeholders that managers are confronted with and the mechanisms available to realign them. • Understand how the market environment and regulations impact corporate governance • Be able to participate in ongoing public and political debates on corporate governance and corporate social responsibility. • Be able to critically assess existing corporate governance structures and practices. • comprehend the implications of the nature and scope of social and environmental accountability for corporate governance practice • Appraise the frameworks underlying governance law and practice in a national and international context. • Advise on governance issues across all sectors, ensuring that the pursuit of strategic objectives is in line with regulatory developments and developments in best practice. • Compare the responsibilities of organisations to different stakeholder groups, and advise on issues of ethical conduct and the application of principles of corporate responsibility or corporate citizenship.
5.	15PCFO11	Elective- Advanced Business Statistics	<ul style="list-style-type: none"> • Highlighted the importance of facts and figures in day to day life. • Equipped the students to understand the relationship

			<p>between to variable in research.</p> <ul style="list-style-type: none"> • Enhanced the capabilities of students to design the research plan. • Facilitated in calculating the dependent variable from independent variable • Helped to learn the value of the unknown variable by estimation or prediction calculation. • Students felt the thirst of research. • Facilitated to formulate the Hypothesis. • Aided to choose the correct statistical tool to test the hypothesis.
SEMESTER II			
1.	15PCFC21	Core - V Operation Research	<ul style="list-style-type: none"> • Demonstrate an understanding of tools in taking right business decision • Able to formulate business strategy • Assess tool, to maximize the profit • Learn to minimize the transportation cost by transporting different quantities from different origin to different destination • Gain knowledge of the technique to arrive optimum solution in transportation. • Erudite the optimum allocation of jobs to workers or machine • Describe the behavior and structure of a complex situation. • Analyse the storage problems by trial and error method • Develop the Schedule for the large projects by drafting a plan through a diagram
2.	15PCFC22	Core - VI Small Business Management	<ul style="list-style-type: none"> • Learn to manage human, financial and informational resources in their organization. • Be the functional areas of a business. • Be acquainted with the role of the economy and its effect on the standard of living. • Learn to make economic decisions after assessing available venture information • Recognize the importance of calculated risk management and perseverance • Understand the actions taken to acquire and retain

			<p>customers; produce goods and services; and measure/track financial performance.</p> <ul style="list-style-type: none"> • Understand the leadership skills and personal characteristics needed to succeed in starting and managing a small business • Able to use and apply knowledge of small businesses to future career development • Identify the routes to growth available to small businesses
3.	15PCFC23	Core - VII Accounting for Decision making	<p>Upon completion of the subject, students will be able to</p> <ul style="list-style-type: none"> • Analyze and interpret management information and to make decisions based on the information available • Understand and apply the theoretical aspects of accounting methods used for collecting, recording and reporting financial information • Describe the underlying theories of modern accounting and describe the conceptual framework of accounting • Demonstrate costing systems, cost management systems, budgeting systems and performance measurement systems
4.	15PCFC24	Core - VIII Financial Management	<p>At the end of this course, students should be able to:</p> <ul style="list-style-type: none"> • Possess the techniques of managing finance in an organization • Understand the analysis of operating and financial activities with the help of financial statements • Understand the concepts and functioning of finance. • Use Financial Statements to evaluate firm performance and to obtain Cash Flows for the firm and equity holders. • Calculate the cost of debt, cost of equity and the Cost of Capital, and • Understand the theories of capital structure. • Describe how firms allocate their funds through the application of capital budgeting. • Explain the capital structure and analyze how financing decisions influence firm value • Describe how dividends are paid and explain factors that affect a firm's dividend policy

			<ul style="list-style-type: none"> • Compute the value of a firm using different methodologies, and • Discuss how management uses financial planning models in the planning process and explain what factors determine a firm's sustainable growth rate. • Understand the importance, components and factors influencing working capital management. • Assess the various sources of financing of current assets, and
5.	15PCFO21	Elective - Financial Market and Services	<ul style="list-style-type: none"> • Demonstrate an awareness of the current structure and regulation of the Indian financial services sector. • Evaluate and create strategies to promote financial products and services. • Gain knowledge of merchant banking activities • Understand the role, scope and growing contribution of financial services in the service • Sector of the economy. • Comprehend the role of depository system, dematerialization and re-materialization of the securities, and • Figure out the role and types of mutual funds. • Understand in detail about Primary and Secondary markets • Understand about recent trends in financial markets and non banking financial intermediaries
SEMESTER III			
1.	15PCFC31	Core –IX Direct Taxes	<ul style="list-style-type: none"> • Be familiar with the history and development of Income Tax in India. • Gain knowledge major source of Income under Income Tax. • Understand the status of person for calculating the scope of Income. • Calculate various allowances, perquisites for taxation and exemption. • Taught the building exempted from Income from house property and the systematic way to calculate Income from house property. • Gained the knowledge of the provision of Income Tax.

			<ul style="list-style-type: none"> • Trained the students to calculate tax amount of all kinds of assessee. • Be the hierarchy of the Income Tax officials and their powers with the help them to apply for the same post. • Learn the procedural format of tax return and assessment of Income Tax. • Find with the TDS, TCS and Advance payment of tax.
2.	15PCFC32	Core - X Corporate Accounting	<ul style="list-style-type: none"> • Be familiar with the regulatory environment in which the companies are formed and operate • Become trained reporting requirements of the Corporations Act and accounting standards. • Understand the advanced issues in accounting for assets, liabilities and owner's equity. • Be aware of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments. • Prepare consolidated accounts for a corporate group. • Solve examples of amalgamation • Identify the nuances involved in mergers and acquisition process and the techniques required to handle post merger • Recognize the various issues of company accounting • Able to prepare accounts in books of insurance companies and also to calculate amount of claim • Capable of preparing of final accounts of banking companies and consolidated balance sheet
3.	15PCFC33	Core - XI Computerized Accounting	<ul style="list-style-type: none"> • Able to prepare final accounts. • Understand the method of maintaining stock with godown details. • Learn taxation related programs in Tally. • Evaluate the performance of debtors through outstanding billwise details. • Learn the budget preparation and the compare the actual performance of the concern with budget. • Understand the method of maintaining purchase and sales order. • Be aware of the method of payroll preparation for the employees in a concern.

			<ul style="list-style-type: none"> • Demonstrate an understanding of accounting software. • Able to do maintain their own business account .
4.	15PCFC3P	Core - XII Computerized Accounting - Practical Lab	<ul style="list-style-type: none"> • Understand the basic concept and methods of maintaining company accounts. • Learned method of feeding transaction in the Accounting software. • Able to prepare final account by using accounting software. • Able to analyse performance of debtor by using Age wise analysis. • Enhance skill in accounting software to get job opportunity. • Appreciate report generation during various period. • Learned taxation in Tally. • Understand the method of payroll preparation for employees in a concern by using accounting Software.
5.	15PCFN31	Non Major Elective: Practical Banking	<ul style="list-style-type: none"> • A clear understanding and knowledge about the functioning of a Commercial bank. • Analyze the functions of the Retail Clearing Banks, Non-clearing banks, Building Societies, Private Banks, Credit Unions and other financial institutions. • Investigate the different types of account and their role in the banking system. • Explore the factors to be considered by banks when opening accounts with special reference to customer's identity, character etc.
SEMESTER IV			
1.	15PCFC41	Core - XIII - International Finance	<ul style="list-style-type: none"> • Gain knowledge about international financial market. • Understand the sources of cross border investment like FDI & FII. • Be skilled to do trade on foreign currency. • Able to do research in investment pattern of international business. • Understand the name multination banks which helps to do international level business. • Understand the various types of risk in the international trade. • Comprehend the short term and long term investments in the capital market.

2.	15PCFC42	Core - XIV – Indirect Taxes	<ul style="list-style-type: none"> • Students learned about the history and development of Indirect taxes in India. • Gained knowledge about the various duties on manufacturing and valuation of goods. • Taught the procedure for removal of manufacturing Goods for sale. • Highlighted the reason for restrictions on certain goods for import and export. • Procedural checkup of goods in customs like warehousing, Baggage rule drawback of duties are clearly understood. • Learned the difference between Interstate sale and Intra state sale. • Sales Tax collection procedure and principles are clearly known. • Registration procedure under various Indirect taxes are draft out. • Taught the ITC (Input Tax Credit) on Vat. • Gained knowledge about the offences and penalties in various Indirect taxes.
3.	15PCFC43	Core - XV - Research Methodology	<ul style="list-style-type: none"> • Comprehend the objectives of research and the steps involved in research process. • Use different data collection methods and sampling design techniques in their own research. • Analyze the collected and processed data with the help of statistical tools, and • Interpret the data and prepare a research report. • Develop a comprehensive understanding of the various approaches and tools required for special decision situations. • Assess the challenges while implementing sustainable successful projects and also the project review process.
4.	15PCFO41	Elective - Cost Analysis and Cost Control	<ul style="list-style-type: none"> • Evaluate the costs and benefits of different conventional and contemporary costing systems • Be aware of costing concepts and procedure in cost ascertainment system. • Evaluate the place and role of cost accounting in the modern economic environment

			<ul style="list-style-type: none">• Select the costs according to their impact on business• Understand methods of calculating stock consumption• Identify the specifics of different costing methods• Describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses
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Department of PG Commerce
M.Phil

Name of the Department : **PG Commerce**

Programme : **M.Phil (Commerce)**

S.No.	Course Code	Course Name	Course Outcome
SEMESTER I			
1.	15HCPC11	Core – I Research Methods in Commerce	<ul style="list-style-type: none"> • Comprehend the objectives of research and the steps involved in research process. • Use different data collection methods and sampling design techniques in their own research. • Analyze the collected and processed data with the help of statistical tools, and • Interpret the data and prepare a research report. • Develop a comprehensive understanding of the various approaches and tools required for special decision situations. • Assess the challenges while implementing sustainable successful projects and also the project review process.
2.	15HCPC12	Core – II: Advanced Financial Management	<p>At the end of this course, students should be able to:</p> <ul style="list-style-type: none"> • Possess the techniques of managing finance in an organization • Understand the analysis of operating and financial activities with the help of financial statements • Understand the concepts and functioning of finance. • Use Financial Statements to evaluate firm performance and to obtain Cash Flows for the firm and equity holders. • Calculate the cost of debt, cost of equity and the Cost of Capital, and • Understand the theories of capital structure. • Describe how firms allocate their funds through the application of capital budgeting. • Explain the capital structure and analyze how financing decisions influence firm value • Describe how dividends are paid and explain factors that affect a firm's dividend policy • Compute the value of a firm using different methodologies, and • Discuss how management uses financial planning models in the planning process and explain what factors determine a firm's sustainable growth rate. • Understand the importance, components and factors

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			<p>influencing working capital management.</p> <ul style="list-style-type: none"> • Assess the various sources of financing of current assets, and • Appraise the management of cash, receivables, inventory and payable management
3.	15HCPO11	Elective I: Marketing Management	<ul style="list-style-type: none"> • Identify core concepts of marketing and the role of marketing in business and society. • Ability to apply knowledge and skills to real-world experiences in an internship. • Knowledge of social, legal, ethical and technological forces on marketing decision-making. • Develop marketing strategies based on product, price, place and promotion objectives. • Design a marketing research study that will act as a key resource in the development of a marketing plan. • Evaluate the impact of changing global, political, economic, competitive, environmental, cultural and social systems on marketing strategy development. • Examine the role of consumers as purchasers and users of goods and services using various theories and models of consumer behaviour. • Develop a strategically focused integrated marketing communications plan based on research and analysis of a brand, its competition, and consumer behaviour, using appropriate communications strategies. • Work in a manner consistent with law and professional standards, and protocols as it relates to marketing, advertising, promotion and ethical considerations. • Recognize terminology referencing the infrastructure of digital networked environment, interface design, online consumer behavior, online advertising/communication, social media, and industry leaders/organizations • Interpret, integrate and critique analyses and predictions regarding social, cultural and economic trends and transformations related to the digital networked environment.
4.	15HCPO12	Elective II: Human Resource Management	<ul style="list-style-type: none"> • Appraise succession plans and critical staffing objectives and evaluate the complexities of downsizing issues and

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			<p>the role of HR planning in the process of downsizing</p> <ul style="list-style-type: none"> • Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training • Describe the role of recruitment and selection in relation to the organization's business and HRM objectives in a Saudi Arabian context. This includes demonstrating the appropriate use of job descriptions, application forms and related staffing tools such as internet recruiting • Demonstrate the ability to prepare a selection strategy for a specific job. This includes researching the different interview processes and the advantages and disadvantages of the different types of interviews and the preparation of employment offers • Demonstrate appropriate implementation, monitoring and assessment procedures of training • Demonstrate the ability to use different performance management techniques, for example, coaching, mentoring, career development • Research and analyze information needs and apply current and emerging information technologies to support the human resources function • Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
