

# **POST GRADUATE DEPARTMENT OF COMMERCE**

## **Post Graduate Curriculum**

### **For 2019 Admission Onwards**

**Programme: Master of Commerce [M. Com.]**

**Specialization: Finance**

**Under Choice Based Credit System [CBCS]**

### **Program Specific Outcomes [PSO]**

It is expected that the graduate will be able to

- PSO1: Enhancing the level of knowledge in the discipline
- PSO2: Developing the problem analysis skill
- PSO3: Developing the research aptitude for solving the socially relevant problems
- PSO4: Facilitating learner to pursue career in professional areas of commerce and Management such as taxation, financial services, consultancy etc.

## Semester 1

Course Code	Course Name	Course Outcome
PG1COM01	Advanced Corporate Accounting	<ol style="list-style-type: none"> <li>1. Understand and able to apply various methods of valuation of shares and debentures.</li> <li>2. Analyse Amalgamation, Absorption and external reconstruction.</li> <li>3. Familiarise with the calculation of income arising from Capital Gains.</li> <li>4. Understand and Analyse alteration of share capital and Internal Reconstruction</li> <li>5. Familiarize IFRS and HRA</li> </ol>
PG1COM02	Indian Economy: Policies and Regulations	<ol style="list-style-type: none"> <li>1. Develop Understanding of Indian Economy and its features</li> <li>2. Analyse the Structure of Indian Economy</li> <li>3. Familiarise Provisions of Competition Act and to promote sustainable competition in the market</li> <li>4. Develop understanding of the process of mergers, Amalgamations and SEBI's regulations</li> <li>5. Analyse critically the importance of prevention and control of money laundering.</li> </ol>
PG1COM03	Quantitative Techniques	<ol style="list-style-type: none"> <li>1. acquaint knowledge on the applications of QTs and the applications of theoretical distributions</li> <li>2. apply the various tests of hypothesis in taking decisions regarding acceptance or rejection of them</li> <li>3. understand the non-parametric tests and statistical inferences</li> <li>4. familiarize the various methods to study association of attributes</li> <li>5. understand the techniques of SQC and preparation of control charts</li> </ol>
PG1COM04	Research Methodology	<ol style="list-style-type: none"> <li>1. Develop a thorough understanding about the conceptual frame work of social science research.</li> <li>2. After studying this module, the learner should be able to identify a research problem and formulate an appropriate research design.</li> <li>3. After completing the module, the learner should be able to draw a sampling design and to develop tools of data collection</li> <li>4. Detailed knowledge about the statistical data analysis tools both descriptive and inferential</li> <li>5. Understand the technique of research report writing with clear knowledge about research ethics</li> </ol>
PG1COM05	Principles of Management and Organizational Behaviour	<ol style="list-style-type: none"> <li>1. understand concepts of management</li> <li>2. analyse influencing factors of organization behaviour</li> <li>3. identify the reasons for individual behavior and able to suggest behavior modification techniques</li> <li>4. identify the determinants of group behaviour and gain skills for conflict handling.</li> <li>5. interpret and validate the modern techniques of management</li> </ol>

## Semester 2

Course Code	Course Name	Course Outcome
PG2COM06	Advanced Accounting	<ol style="list-style-type: none"> <li>1. Understand accounting of holding company and able to prepare the accounts</li> <li>2. Familiarise the concept of Forensic account and account in computerized environment</li> <li>3. Understand liquidation account and its accounting treatment.</li> <li>4. Understand and Analyse Accounts for specialized type of business</li> <li>5. Understand and evaluate the concept of green Account and its importance.</li> </ol>
PG2COM07	Business Environment & Strategic Management	<ol style="list-style-type: none"> <li>1. Familiarize with the types of environment</li> <li>2. Understand the strategic management levels, process and importance</li> <li>3. Understand the various models of environmental analysis</li> <li>4. Familiarize the various organizational level strategies</li> <li>5. Understand the types of Strategies and various Approaches to Implementation of Strategy</li> </ol>
PG2COM08	Operations Research	<ol style="list-style-type: none"> <li>1. Develop theoretical understanding about various operations research models used in business decision making.</li> <li>2. Ability to formulate Linear Programming Models for business problems and to solve the same by graphic and simplex method.</li> <li>3. Ability to understand and apply Linear Programming in the areas of transportation and assignment problems.</li> <li>4. Develop decision making skills under uncertainty and risk and to solve the replacement and waiting line problem by using optimization technique</li> <li>5. Ability to understand and apply network analysis techniques for project monitoring and control.</li> </ol>
PG2COM09	Business Ethics & Corporate Governance	<ol style="list-style-type: none"> <li>1. Understand the role of ethics in the business</li> <li>2. Familiarise and Analyse Corporate Governance principles and corporate social Responsibility.</li> <li>3. Develop understanding on mandatory and non-mandatory requirements of corporate Governance.</li> <li>4. Understand Organisation culture and importance in managing cultural diversity in organisations</li> <li>5. Understand Steps in building corporate image and Apply quality of work life.</li> </ol>
PG2COM10	Strategic Human Resource Management	<ol style="list-style-type: none"> <li>1. understand concept of HRM</li> <li>2. understand verify placement procedure in the organization</li> <li>3. to understand the human resource development techniques and labour welfare measures in organizations</li> <li>4. understand the theories of leadership and motivation applicable in different situation</li> <li>5. interpret and validate the HR measuring methods.</li> </ol>

## Semester 3

Course Code	Course Name	Course Outcome
PG3COM11	Strategic Financial Management - Principles	<ol style="list-style-type: none"> <li>1. Understand the objectives of financial management importance of time value in financing decisions</li> <li>2. Understand the cost of capital and familiarise with method of calculating different sources of cost of capital</li> <li>3. Understand the relevance of capital structure theories financing decisions</li> <li>4. Understand the capital budgeting process and analyze project with various techniques of capital budgeting</li> <li>5. Analyse the impact of leverage on cost of capital value of the firm.</li> </ol>
PG3COM12	Direct Taxes - Law and Practice	<ol style="list-style-type: none"> <li>1. Develop Understanding of various concepts of Taxation and Income tax</li> <li>2. Analyse the various types of income chargeable under salary and House property.</li> <li>3. Familiarise with the calculation of income arising from Capital Gains.</li> <li>4. Analyse the various types of incomes chargeable under the head Income from other sources</li> <li>5. Apply the theoretical principles in computing the income tax liability of different types of assesses.</li> </ol>
PG3COM13	Financial Markets and Derivatives	<ol style="list-style-type: none"> <li>1. Ability to understand Indian financial system and its constituents.</li> <li>2. Detailed understanding about primary and secondary market reforms, operations and regulations.</li> <li>3. Knowledge about the evolution, types and players of derivative market in India and to understand the functions and operations of various forward contracts.</li> <li>4. Ability to understand the operation, pricing and trading of various types of futures contracts.</li> <li>5. Understand the concepts and functions of options and swaps contracts; trading methodology and models of pricing the option contracts.</li> </ol>
PG3COM14	Strategic Cost Accounting	<ol style="list-style-type: none"> <li>1. Apply and analyse process costing including process losses equivalent production, inter-process profits and joint and by products.</li> <li>2. Apply and evaluate marginal costing in comparison with differential costing</li> <li>3. Understand and prepare various types of business budgets.</li> <li>4. Apply and evaluate the standard costing for cost and revenue</li> <li>5. Understand the modern methods of costing.</li> </ol>
PG3COM15	International Business	<ol style="list-style-type: none"> <li>1. Develop Understanding of international business environment.</li> <li>2. Analyse the impact of Globalization on international business.</li> <li>3. Evaluate the role and functions of various international economic institutions in the development of International Business</li> </ol>

		4. Analyse the different forms of international investment forming part of international business 5. familiarise with the various regulatory mechanism of international business
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## Semester 4

Course Code	Course Name	Course Outcome
PG4COM16	Strategic Financial Management - Practice	1. Understand the concept of Working Capital and apply for estimating the working capital 2. Understand the importance of inventory and its management in financial management and analyse the various ways to keep it at optimum level 3. Understand the importance of receivables management in financing decision and analyze the various ways to keep receivables at optimum level 4. Understand the importance of dividend decisions in financing decisions and evaluate the impact of dividend decisions on the firm's market value. 5. Understand the concept of corporate restructuring, various terms in corporate restructuring and familiarize with contemporary issues in financial management.
PG4COME01	Taxation – Assessment and Procedures	1. Develop Understanding of various types of Income tax Returns and assessment procedures. 2. Familiarise with the mechanism of charging income tax. 3. Analyse the need and importance of tax planning for different assesses. 4. Develop knowledge of various Indirect taxation Acts and Laws. 5. Familiarise with the Customs and Foreign Trade Policy of the country
PG4COME02	Security Analysis and Portfolio Management	1. Able to understand the concept of investment, objectives of investment, analyse investment environment and investment decision process. 2. Understand the concept of return and risk of a security, calculation of return and risk of equity shares and bonds and EIC framework to valuation. 3. Understand the tools of technical analysis and to take investment decision after analyzing trends and patterns; enable to understand the concept of market efficiency and behavioural factors influencing investment decisions. 4. Understand and apply modern portfolio theories to construct optimum portfolios. 5. Able to evaluate portfolios by different methods and revise the portfolios by using different strategies.
PG4COME03	Management Accounting	1. Familiarise and understand Management Accounting and differentiate with other methods of accounting. 2. Analyse and evaluate financial statements 3. Analyse and evaluate financial ratios for decision making. 4. Evaluate the Financial statements through cash flows and

		<p>fund flows for decision making.</p> <p>5. Understand and apply accounting developments like inflation accounting – transfer pricing etc</p>
PG4COME04	International Finance	<ol style="list-style-type: none"> <li>1. Know the Origin and design of the Bretton Woods - Exchange Rate Stability - the role of IMF and IBRD - the Late Bretton Woods</li> <li>2. Understand International monetary system developments</li> <li>3. understand international financial management</li> <li>4. Understanding about parity in multi national financial management</li> <li>5. Understand international management of working capital.</li> </ol>