

DEPARTMENT OF PG COMMERCE

**PROGRAMME OUTCOME, PROGRAMME SPECIFIC OUTCOME AND COURSE
OUTCOME AND COURSE OBJECTIVES**

M.COM.	
PROGRAMME OUTCOME	<p>The programme is for graduates of commerce and management.</p> <ul style="list-style-type: none"> • This program imparts the students training in various aspects of business and its environment • To develop managerial and analytical skills to meet the challenges of ever changing business environment at national and global level.
PROGRAMME SPECIFIC OUTCOME	<p>After completion of the program the students can seek placement in the areas of finance, accounting and management like Accounts Executive Officer, Financial Analyst, Tax Manager, H.R and Marketing Manager etc. The student can meet the prospective employer requirements like: Learning aptitude, Job proficiency and job needs/requirements and also pursue research in commerce and management areas</p>
I SEMESTER	
1. Monetary system	<p>Course Outcomes:</p> <p>Understanding monetary system of an economy intended to provide knowledge on:</p> <ul style="list-style-type: none"> • Various financial institutions- financial and capital markets • Money- volume of supply-significance • Methods of note issue • Theories of money • The learner obtains knowledge on how money supply cause inflation or impact of money supply on price level and acquires knowledge on factor pricing, control on volume of money supply, understanding role of financial institutions in business credit. <p>Develops skills of evaluating business decisions in view of monetary policy of the government, seek as service provider of evaluating pricing strategies, mobilise capital from financial markets to corporate entities as financial analyst.</p> <p>Course objectives:</p>

	<ul style="list-style-type: none"> • To expose students to domestic and international monetary systems • To enable students to understand principles & systems of note issue • To familiarize with issues relating to conversion of currencies.
<p>2. International business</p>	<p>Course outcome: Growing importance of global business in economic scenario has made the course to provide objectives of learning as:</p> <ul style="list-style-type: none"> • To inform evolution of international business • To understand causes of globalisation • Provide impact of global business on Indian economy • It provides knowledge on theories of foreign trade • Familiarize with international markets and its peculiarities • Understand theories of foreign trade, foreign capital flow and its trends <p>This course enables to undertake various assignments in foreign trade such as work with indent house to arrange for buying and selling of goods and services, foreign currency provider/supplier. Serve with international financial institutions and to have an access to international market information provider and also act as intermediary in foreign trade.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To familiarize the students with the concepts, functions and practices of international business. • To enable them get global perspective on issues related to business.
<p>3. Macro Economics for Business Decisions</p>	<p>Course outcome</p> <ul style="list-style-type: none"> • Attempts will be made to study the impact of economic variable on the economy as a whole. • Macro variables interaction and its impact on economy thereby addressing the gap to take policy measures are studied. <p>Students will get an exposure on economy and the behaviour of macroeconomic variables. Reasons for economic growth, recession and depressions are studied</p>

	<p>with respect to take appropriate measures to revive the economy.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To familiarize students with key macro economic variables and their behavior, and enable them to critically evaluate different economies. • To enable students to integrate macroeconomic analysis into business decisions. • Importance of macro-economic variables in public policy
<p>4. Advanced financial management</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • Explain the concept of leverage and benefits of cost associated with debt financing. • Understand the common factors influencing capital structure and the capital structure theories. • Identify relevant cash flows for capital budgeting projects and apply various methods to analyze projects. • Explain and calculate capital budgeting and allocation. • Equip the students with details about mergers and acquisitions • Provide detailed explanation of derivative instruments. <p>Course Objectives:</p> <ul style="list-style-type: none"> • To make students to understand sound capital structure in order to maintain a balance between debt and equity capital. • To impart skills to evaluate complex investment situations. • This course aims to enlighten the students on the cost of capital in wide aspects and provide knowledge on dividend policies followed by the Companies and enable them to aware of risks involved in long term decisions.
<p>5. Human Resource Management</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • HRM makes an attempt to bring some sort of outlook on an organization and its employees together to work together to achieve their goals. • It points how inherent abilities, acquired knowledge, aptitude, talents and skills of the persons employed in the organization.

	<p>Students will understand the perspective of human resource management viz., normative perspectives, critical perspectives, behavioral perspective, and strategic perspective.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To expose the students to the principles and practices of Human Resources Management. • To make students internalize good HR practices with different case studies.
<p>6. Business communication</p>	<p>Course Outcome: Upon the completion of course, students are expected to be able to demonstrate :</p> <ul style="list-style-type: none"> • The fundamental gateways of business communication • To know better about management report writing • Would be able to better manage the inter personal relationship which is a necessary professional skill • Work place case study will develop knowledge and high lever skills in business writing • Know more about the importance of team working <p>There is a need to understand the theory of communication and its application in effective business writing. This course enables the student to have a better interpersonal skills across teams and would be trained to prepare reports, memorandums, business letters, action plans and formal long reports</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To sharpen the Analytical, written, non-verbal, Spoken Communication and interpersonal skills essential in organizations involving Decision making and implementation. • To demonstrate good team work and negotiation skills.
<p>II SEMESTER</p>	
<p>1. Indian banking</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • To familiarize the students about the role of monetary and credit policy • To make them well acquainted with IRAC norms and securitization act • To understand BASEL II and III norms • To learn about innovations in the new era

	<ul style="list-style-type: none"> • To make them understand about prudential norms, the different banking institutions. <p>This develops capabilities to comprehensively understand the changing dynamics in banking and financial services through innovations in global markets and to know the compliance factor regarding the banking system.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To familiarize the students with Indian Banking System along with the latest reforms in Banking. • To impart knowledge on prudential norms and modern technologies in Banking
<p>2. Risk Management</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • Introduction to the principles, concepts and practice of risk and risk management • To enable the student the different credit risk management models • The different types of market risk analysis through different technique • To have a fair knowledge about operational risk: bank wide operational risk management <p>The student will get to know the different types of risks and the tools of risk management which enables to decide and to have a better portfolio of investment.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To provide basic knowledge of risk, type of risks and tools of risk management. • To equip the students with the different tools of risk management which enables to decide on investment avenues.
<p>3. Advanced Commerce and Mobile commerce</p>	<p>Course Outcome:</p> <p>This provides an outlook on:</p> <ul style="list-style-type: none"> • Threats in e-commerce and to know about encryption and its types • Provides knowledge on Electronic Data Interchange and different payment options • To deal more securely while dealing in an electronic mode • Familiarize with the framework for mobile commerce and the impact of technology advances • The wireless application protocol which makes the student to know about the data access.

	<p>Intended outcome of the course is to demonstrate an understanding of e-commerce analysing information systems for business and management. To enable the reader to understand the different ways to keep the confidentiality of organisational data through encryption this is rather a basic requirement for being in business.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • This course will provide an analytical and technical framework to understand the emerging world of e-commerce and mobile commerce. • E-commerce and mobile commerce poses both a challenge and an opportunity for managers. • As a matter of competitive necessity, savvy managers must gain an understanding of the rapidly changing technology and business models.
<p>4. Business Research Methods</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • To study the model and process of research and its applications in business environment. • Use of statistical tools and techniques for research viz., exploratory, conclusive and causal research. • To study the need of data types, variables, scaling and tabulation. • To use statistical techniques for analysis of research data. • Research applications in market survey and skills needed in drafting the report. <p>This course points how to apply the concepts of research in business to identify the problems and come up with solution in the form of report.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To familiarize students with concepts, tools and techniques of the methodology of business research. • Imparting principles of scientific research into business solutions. • To enable students to do a research / consultancy project in the fourth semester.
<p>5. Operation research and quantitative technique</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • Impart the students with high level knowledge and understanding of various quantitative techniques and its application in complex business problems.

	<ul style="list-style-type: none"> • Understanding and usage of network analysis for solving business problems. • Evaluate corporate projects using sensitivity, scenario and simulation analysis. • Provide a thorough understanding of the probability techniques as a way of analysing a complex situation. • Make them able to build and solve transportation and assignment models. <p>This course enables the students to understand the fundamental problems in OR and know quantitative tools and techniques which are needed to apply to business decision for problem solving.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To familiarize students with concepts, tools and techniques of OR and QT. • To enable students to apply rational options in practical decision making using standard mathematical models of OR.
<p>6. Business Marketing</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • Make the students to understand the fundamentals of business marketing • To enable them to establish a better customer relationship and • To handle the supply chain management in the most appropriate way • To make them well acquainted with the Marketing intelligence system • And to control the marketing channels and marketing logistics <p>The student can better handle the marketing positions through the techniques of better customer management and channel management. The challenging nature of business marketing positions exercises more pressure on the capability of formulating and implementing business marketing strategies. This course enables the reader to handle it in a way.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To facilitate in depth understanding of similar and differences between Business to business Marketing and Consumer Marketing.

	<ul style="list-style-type: none"> • To equip students, with application tools towards formulating and implementing Business marketing strategies.
<p>7. Micro finance</p>	<p>Course Outcome</p> <ul style="list-style-type: none"> • To enable the students to know about SFC and Grameen bank which provide small financial assistance • To have a thorough knowledge about Self Help Groups and • Various models to understand the functioning of SHG <p>This course enables the student to know opportunities available for procuring small finances by providing information about the various SHG and grameen banks which are established to support micro enterprises. This makes the student to become more self reliant and provide an opportunity for growth.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To make the student understand the concept of Financial Benefits and RBI guidelines to Micro Finance. • To have an overview of different players, institutions and regulatory agencies influencing the Micro Finance activity. • To examine & compare the changing scenario of the rural people with the use of Microfinance.
<p>III semester(Accounts Specialisation)</p>	
<p>1. Business ethics and corporate governance</p>	<p>Course Outcome: To infuse ethical behaviour in the youth through ethical code of conduct</p> <ul style="list-style-type: none"> • To make them familiarise with corporate governance • To show the CSR practices of different companies in India • To make them to take up ethical dilemma in an efficient manner • Understand ethical theories and ethical climate in companies <p>This course will enable the students to know about ethical values in real life and business. The students will be given a chance to develop attitudes and values. They will be in a better position to understand ethical</p>

	<p>Course Objectives:</p> <ul style="list-style-type: none"> • To instill ethical values in students • To enable the students to have a fair knowledge on corporate ethical culture • To familiarise ethical values and practices
<p>2. Corporate financial reporting</p>	<p>Course Outcome: Provide knowledge on:</p> <ul style="list-style-type: none"> • Indian accounting standards followed to prepare financial reports • International financial reporting standards(IFRS) • Preparation of other reports liked-triple bottom line reporting-substantiality report • Learn the disclosure requirements in preparing financial statements • Format and procedure followed in preparing and presenting financial statements • Importance of IFRS and GAAP in corporate financial reporting <p>Candidate can obtain specific skills to prepare comparative financial statements and analyse, learn standard accounting practices to improve reliability and transparency in financial statements.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To enable students to understand recent developments in the area of financial reporting. • To build capability to analyse financial reporting and solve valuation problems.
<p>3. Accounting for managerial decisions</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • To train the students to make short run decisions by considering the contribution and profit analysis • To enable them to understand the various techniques for inter firm comparison and divisional performance • To make them familiar with responsibility accounting to assign the profit or cost or revenue to the respective centres • To understand the importance of P/V ratio in the short term decision making process • To learn the preparation of functional budgets

	<p>This course enables the students to be better decision makers by considering various parameters which influence decision making. They can support the management in taking up decisions amidst alternatives. The reader will be better equipped to prepare different kinds of budget required by the organisation.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To familiarize students with cost accounting theory in management decision making • To instill the decision making skills amidst alternatives
<p>4. Strategic cost management</p>	<p>Course Outcome:</p> <ol style="list-style-type: none"> 1. Familiarize with the various pricing strategies in decision making. 2. Describe some of the techniques and process of transfer pricing which are available to assist managers in taking decisions. 3. Understand and application of the concept of learning curve. 4. Explain the role of total quality management in improving the organisational performance. 5. Provide knowledge about balanced score card and bench marking. <p>The objective of this course to make students aware of pricing strategies and impart decision making skill in order to manage profitable business. To provide them with the knowledge of total quality management for continuous improvement.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To provide students knowledge on contemporary issues in costing systems • To make them to understand and recognise strategies need to be used for different managerial decisions
<p>5. Direct Tax Planning</p>	<p>Course Outcome:</p> <p>Students are provided knowledge :</p> <ul style="list-style-type: none"> • Basic features of direct and indirect taxes • Application of tax provisions in business decisions • Tax planning and reduce tax liability, availing exemptions and deductions of I.T act • Learn I.T returns filing

	<ul style="list-style-type: none"> • Total income-deductions allowable • Tax liability-advance tax payments <p>The students will benefit by obtaining skill in various tax aspects and can provide service in areas of tax consultation to enable his client/employer to plan their financial affairs to minimise tax incidence by following legally allowable tax practices. They can become the advocates of tax compliance spirit among tax payers.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • Enables the students to have interface with direct taxation and apply the laws to business decisions.
III semester(Finance Specialisation)	
1. Business Ethics and Corporate Governance	<p>Course Outcome: To infuse ethical behaviour in the youth through ethical code of conduct</p> <ul style="list-style-type: none"> • To make them familiarise with corporate governance • To show the CSR practices of different companies in India • To make them to take up ethical dilemma in an efficient manner • Understand ethical theories and ethical climate in companies <p>This course will enable the students to know about ethical values in real life and business. The students will be given a chance to develop attitudes and values. They will be in a better position to understand ethical</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To instill ethical values in students • To enable the students to have a fair knowledge on corporate ethical culture • To familiarise ethical values and practices
2. Financial markets	<p>Course Outcome:</p> <ul style="list-style-type: none"> • To acquire knowledge on primary and secondary market • To acquire knowledge on methods of selling new issue • To understand the compliance part of SEBI

	<ul style="list-style-type: none"> • To understand the price stabilising mechanism through Green Shoe Option • To know the different methods of speculative trading such as call option and put option, wash sales and so on • To know the preparation or prospectus <p>The student will have a fair knowledge on stock market operations and the compliance part of SEBI, the governing body for stock markets. The different methods of placing securities and to participate book building process will be a part of the learning process. There is ample scope for undertaking stock broking and work as a market adviser for organisations. They also get to know the international stock market operations.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To provide knowledge on the working of financial markets in India and abroad. • To enable them to have basic information on different types of security issues and its management.
<p>3. Financial Services</p>	<p>Course Outcome:</p> <ol style="list-style-type: none"> 1. Understand the meaning and functions of financial intermediaries. 2. Provide knowledge about leasing and hire purchase concepts. 3. Give an idea about fundamentals of mutual fund, consumer finance and venture capital. 4. Familiarize the various Indian and international credit rating agencies. 5. Enable them to understand concept of securitization. <p>This course provides knowledge about financial services in India and introduced to the financial products and services. It explains how financial service industries interact and creates an awareness of the current structure and regulation of the Indian financial services sector.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To make students to understand nature of financial service industry. • To expose the students to a wide variety of innovative financial services.
<p>4. Security Analysis</p>	<p>Course Outcome:</p>

	<ul style="list-style-type: none"> • Security Analysis extends the knowledge and skills of finance students from investment perspective. • Theories and techniques that are practiced in assessing the fair value of securities based on different constraints. • Professional approach towards understanding the concept of investment. • Security Analysis focuses on the theories and techniques that has profound effect on professional behavior and practice in the real world. <p>Students will get exposure to the different investment avenues with their relative benefits.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To enable students develop skills in analyzing various types of securities. • To give an exposure in investment decisions.
<p>5. Portfolio Management</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • It focuses on selection of investments by addressing the risk in a more efficient manner. • Understanding the needs of the clients, design portfolios consisting of different assets. • To suit those needs of the clients, ensure the returns from the funds and associated risk as per expectations. • Management of portfolios on behalf of others according to their needs and requirements - to maximize the investments expected return at appropriate level of risk exposure. <p>Students will acquire knowledge to understand the difference between the success and failure of any type of portfolio.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To develop necessary skills in students to design and revise a portfolio security. • Case studies related to the constructions and revise the portfolios.
<p>IV semester(Accounts Specialisation)</p>	
<p>1. Commodity Markets</p>	<p>Course Outcome:</p>

	<ul style="list-style-type: none"> • Advance the understanding of fundamental concepts of commodity, commodity exchanges and market participants. • Provide detailed explanation of financial instruments such as futures, forwards, swaps and options. • Explain the role of derivative instruments in managing the risk of investing and hedging activity at the individual and the corporate level. • Provide knowledge about warehouse facility and clearing and settlement mechanism. • Make the students understand the market supervision, regulatory perspective and management aspects and familiarize the control system of commodity exchanges. <p>Course Objectives:</p> <ul style="list-style-type: none"> • To expose the students to the world of commodity market and to have an overview of different players, institutions and regulatory aspects of commodity market. • To familiarize with financial instruments used in commodity markets. <p>The objective of this course is to expose the students to tools and techniques needed to manage financial risk efficiently and trading on derivative instruments. To analyse various risk mitigation techniques with the use of hedging strategies.</p>
<p>2. Corporate Financial Reporting Practices and IND AS</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • To familiarise the students International financial reporting standards • To study types of mergers, methods of accounting, Accounting for investment subsidiary • To learn group financial statements/consolidated financial statement • To study accounting for industry based standards <p>Course Objectives:</p> <ul style="list-style-type: none"> • To enable the students to track, analyse and report the business income. • To analyse the reports in order to examine resource usage, cash flow, business performance and financial health of business.

3. Strategic Management	Cost Course Outcome: <ul style="list-style-type: none"> • Familiarize with the various pricing strategies in decision making. • Describe some of the techniques and process of transfer pricing which are available to assist managers in taking decisions. • Understand and application of the concept of learning curve. • Explain the role of total quality management in improving the organisational performance. • Provide knowledge about balanced score card and bench marking. Course Objectives: <ul style="list-style-type: none"> • To develop necessary skills to analyse external environment of business. • To make them to formulate strategies relating to cost and pricing. <p>The objective of this course to make students aware of pricing strategies and impart decision making skill in order to manage profitable business. To provide them with the knowledge of total quality management for continuous improvement.</p>
4. Goods and Services Taxes	Course Outcome: <ul style="list-style-type: none"> • It enables the student to have fair knowledge on indirect taxes, features and government tax policies • Explain the structure of Central excise and salt act-levy of excise duty and classification of excise goods • To provide a complete insight into customs act • To analyse the constitutional background of Central sales tax Course Objectives: <ul style="list-style-type: none"> • To have an insight into the functions, powers and structure of GST council and GSTN • It enables the students to have a knowledge on the provisions of levy and collection of GST • It enable the students to know the concept of time, place and value of supply.
IV semester(Finance Specialisation)	
1. Commodity markets	Course Outcome:

	<ul style="list-style-type: none"> • Advance the understanding of fundamental concepts of commodity, commodity exchanges and market participants. • Provide detailed explanation of financial instruments such as futures, forwards, swaps and options. • Explain the role of derivative instruments in managing the risk of investing and hedging activity at the individual and the corporate level. • Provide knowledge about warehouse facility and clearing and settlement mechanism. • Make the students understand the market supervision, regulatory perspective and management aspects and familiarize the control system of commodity exchanges. <p>Course Objectives:</p> <ul style="list-style-type: none"> • To expose the students to the world of commodity market and to have on overview of different players, institutions and regulatory aspects of commodity market. • To familiarize with financial instruments used in commodity markets. <p>The objective of this course is to expose the students to tools and techniques needed to manage financial risk efficiently and trading on derivative instruments. To analyse various risk mitigation techniques with the use of hedging strategies.</p>
<p>2. Forex Management</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • Attempts to understand the functioning of foreign exchange market. • To study the theories that determines the exchange rates. • An analysis of exchange rate risk with respect to derivative markets. • To explain techniques that can be used to hedge foreign exchange risk and money market. <p>Students learn the risk associated with exchange rate and the mechanism to reduce the forex risk.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To expose the students, acquire skills in forex management. • To enable the students to the apply the above knowledge to managing finances of an international business.

<p>3. International Financial Institutions and Markets</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • Attempts to study the mechanism of international financial markets. • An exposure towards international capital, money, bond markets. • To study the international banking scenario, euro currency and syndicate techniques with respect to business. • Pledging the Currency Risk of International Portfolios - Currency and interest rate swaps. • Functioning of foreign banks and banks as multinational units. <p>Students understand how the global financial markets and stock exchanges operates with respect to national and multinational companies.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To expose students to international financial institutions and markets. • To enable them to use this knowledge in financial decision making of international business.
<p>4. Banking Operations and Management</p>	<p>Course Outcome:</p> <ul style="list-style-type: none"> • To understand the regulatory framework of banking operations • Learning resource mobilisation and liability management • To know asset management and documentation and disbursement procedure • To know about monitoring and follow-up norms • To acquire a fair knowledge on financing imports and exports and foreign currency dealings. <p>Students will be in a position to know the complexities vested in foreign exchange finance and different aspects of currency in imports and exports. There is ample scope in baking field since they can support in asset and liability management.</p> <p>Course Objectives:</p> <ul style="list-style-type: none"> • To provide insights into the banking operations • To enable to understand the regulatory environment influencing banks • To familiarise students with application tools to formulate and implement policies.

