

# M.COM FINANCE & TAXATION

## COURSE OUTCOME

SEMESTER & COURSE CODE	AIMS
SEMESTER 1	
AF01C01 Advanced Financial Accounting	<ul style="list-style-type: none"><li>• Ascertain the value of goodwill and value of companies based on the value of shares and compare the real value of shares and with the market prices and identify the mispricing.</li><li>• To acquaint with the amalgamation and reconstruction procedures of companies.</li><li>• To learn the proceedings of insolvency of an individual and international reporting standards.</li></ul>
PM01C02 Principles of Management and Organisational Behaviour	<ul style="list-style-type: none"><li>• To help the students understand the conceptual frame work of management.</li><li>• To understand applicability of various management concepts.</li><li>• Impart knowledge about various functions of management.</li><li>• Basic understanding about the concepts of organisation behaviour.</li><li>• Impart knowledge about the role of organisational culture and conflict on organizational behavior</li></ul>
FM01C03 Financial Management Principles	<ul style="list-style-type: none"><li>• To introduce the subject of financial management.</li><li>• To acquaint the student with various methods and techniques of financial management.</li><li>• Impart the concept of cost of capital with practical aspect.</li><li>• Introduce the theory of capital structure.</li><li>• Application of leverage analysis</li></ul>
RM01C04 Research Methodology	<ul style="list-style-type: none"><li>• To help the students to understand how to do research in the area of commerce and management.</li><li>• Develop a thorough understanding about the basic concepts of social science research.to formulate a research design.</li><li>• After studying the theoretical aspects of sampling design, the learner should be able to draw a sampling design.</li><li>• Understand the technique of research reporting.</li></ul>

<p>QT01C05 Quantitative Techniques</p>	<ul style="list-style-type: none"> <li>• This course intends to give understanding about the applications of quantitative techniques.</li> <li>• This course intends to give understanding about the applications of quantitative techniques.</li> <li>• After learning this course, the student should be in a position to identify appropriate parametric test for testing the hypotheses.</li> <li>• The learner should be equipped with the skills to identify the most suitable non parametric test for testing a hypothesis.</li> <li>• The learner should be equipped with the skills to apply the principles of SQC</li> </ul>
<p>SEMESTER 2</p>	
<p>AF02C06 Advanced Financial Accounting-2</p>	<ul style="list-style-type: none"> <li>• To understand the proceedings of the preparation of consolidated balance sheet.</li> <li>• To get an idea about Green accounting, Double accounts, Farm accounts, voyage accounts, and liquidation proceedings of companies.</li> </ul>
<p>HR02C07 Human Resource Management</p>	<ul style="list-style-type: none"> <li>• Acquaintance with basic concepts of HRM and performance appraisal.</li> <li>• To make aware about recruitment and selection procedures.</li> <li>• High level knowledge about various aspects of training.</li> <li>• To familiarize the techniques to motivate employees in an organization.</li> <li>• To introduce various leadership styles</li> </ul>
<p>FM02C08 Financial Management Strategies</p>	<ul style="list-style-type: none"> <li>• To acquaint students with the concept of working capital management.</li> <li>• To introduce the concept of inventory management.</li> <li>• Clear understanding about receivables management.</li> <li>• Understanding about inventory management.</li> <li>• Impart the concept of dividend decision</li> </ul>
<p>SM02C09 Strategic management</p>	<ul style="list-style-type: none"> <li>• To understand the frame work across strategic analysis, strategy formulation, and strategic implementation.</li> <li>• Strong understanding about the theoretical foundations of strategic management.</li> <li>• Clear understanding about various models of environmental and internal analysis. Development of an idea about the strategy formulation process at the corporate level.</li> </ul>

	<ul style="list-style-type: none"> <li>• Familiarization with various tools strategic planning and evaluation.</li> <li>• Understanding about the modes of implementation and control of strategies.</li> </ul>
OR02C10 Operations Research	<ul style="list-style-type: none"> <li>• To develop theoretical understanding about various business</li> <li>• Develop theoretical understanding about various business optimisation models.</li> <li>• Ability to develop Linear Programming Models for business problems and Solve the same.</li> <li>• Application of Linear Programming in the areas of transportation and assignment.</li> </ul>
SEMESTER 3	
MA02C11 Management Accounting	<ul style="list-style-type: none"> <li>• Introduce the concept of management accounting.</li> <li>• Imparting various tools for financial statement analysis.</li> <li>• Practical knowledge on the preparation of cash flow statement and fund flow statement</li> <li>• Concept of Inflation accounting</li> </ul>
DT03C12 Direct Taxes- Law & Practice	<ul style="list-style-type: none"> <li>• Acquire knowledge regarding the basic concepts of Income Tax.</li> <li>• Able to compute the income from salary and house property.</li> <li>• Determine taxable profit of a business or profession.</li> <li>• Able to compute capital gain and income from other sources.</li> <li>• Able to calculate Gross Total Income of an individual.</li> <li>• Learner shall be able to determine eligible deductions and compute Taxable Income and tax liability of an individual.</li> </ul>
IB03C13 International Business	<ul style="list-style-type: none"> <li>• To understand different aspects of international business.</li> <li>• Familiarization with globalization internationalization of business and the international business environment.</li> <li>• Imparting idea about various economic institutions related to international trade. Develop an understanding about the international investment environment.</li> <li>• Achieve high level knowledge about various aspects of international monetary system.</li> </ul>
CG03C14 Corporate Governance	<ul style="list-style-type: none"> <li>• To develop a basic understanding about corporate governance and the importance of corporate governance.</li> </ul>

	<ul style="list-style-type: none"> <li>• Achieve knowledge about the legal framework in India with respect to corporate governance.</li> <li>• To familiarize with the concept of corporate excellence and importance of culture in organisations.</li> <li>• To develop knowledge about ethics and value concepts in organisations.</li> <li>• To impart idea about corporate image, knowledge management and employee protection in organization.</li> </ul>
BE03C15 Business Environment	<ul style="list-style-type: none"> <li>• To familiarize various business environments.</li> <li>• Detailed understanding about the economic environment of business.</li> <li>• Awareness about political, legal and socio cultural environment of business.</li> <li>• Familiarizing the concept of environment ethics and environmental accounting</li> </ul>
SEMESTER 4	
AC04C16 Advanced Cost Accounting	<ul style="list-style-type: none"> <li>• Calculation of cost of product at each process of production and evaluation of work in progress</li> <li>• Apply the marginal costing principles in decision making situations of businesses.</li> <li>• Cost estimation and planning using budgetary control</li> <li>• Understand the concepts of standard costing and the process of cost control through it.</li> <li>• To understand about integral and non-integral accounts and reconciliation of cost and financial accounts.</li> </ul>
DT04C17 Direct Taxes-Assessment & Procedures	<ul style="list-style-type: none"> <li>• Compute the total income and tax liability of firms and Association of Persons</li> <li>• Carry out assessment of companies and determine their tax liability</li> <li>• Make the assessment of co operative societies and trusts.</li> <li>• Understanding about the assessment procedures, TDS and advance payment of tax and application in various situations</li> <li>• Learn tax planning concepts and apply the same.</li> </ul>
IF04E01 International Finance	<ul style="list-style-type: none"> <li>• Knowledge about international financial and monetary system and its evolution.</li> <li>• Familiarize the international financial management theories</li> <li>• Idea about the various techniques used by MNCs in foreign exchange risk management.</li> </ul>

	<ul style="list-style-type: none"> <li>• Knowledge about the parity conditions in international finance and also about the law of one price, theory of fisher effect.</li> <li>• Knowledge about the management of working capital.</li> </ul>
FM04E02 Financial Markets & Derivatives	<ul style="list-style-type: none"> <li>• Familiarise with the financial system of the country in general and capital market operations in particular.</li> <li>• Knowledge about the derivative market in India, its evolution, types, players, risks involved and basic quantitative foundations.</li> <li>• Understand and explain the concept of forward market and its function.</li> <li>• Analyse the operation and pricing of various types of futures</li> <li>• Understand the concepts and methodology of option trading and apply the models of pricing the option contracts</li> <li>• Develop an idea of exchanges through swaps</li> </ul>
SA04E03 Security Analysis & Portfolio Management	<ul style="list-style-type: none"> <li>• To give a detailed idea about techniques of Security Analysis and understand about various portfolio management methods.</li> <li>• Able to understand the concepts of investments, different types of investments, views of investment and process of investment and apply the theoretical knowledge in investment information for selecting the securities.</li> <li>• Understand the tools of technical analysis, analyse the patterns and trends in the market by using various tools and enable to take investment decisions after understanding market efficiency level also.</li> <li>• Applying Modern portfolio theories and construct optimum portfolios.</li> <li>• Revising constructed portfolios as per risk and return association by using different strategies.</li> </ul>