



M.COM. FINANCE

PROGRAMME SPECIFIC OUTCOME

- PSO1:** Develop career in professional areas of commerce and management such as taxation, financial services, financial management and international business.
- PSO2:** Developing effective communication skills and ability to work in team by strengthening group dynamics.
- PSO3:** Imparting knowledge and skills in advanced corporate accounting, cost accounting and management accounting.
- PSO4:** Enabling the learners to acquire advanced theoretical knowledge on research methods and quantitative techniques

COURSE OUTCOME

SJMCM1C01: BUSINESS ENVIRONMENT AND POLICY

| | |
|-------------|---|
| SJMCM1C01.1 | Understand the trade unions |
| SJMCM1C01.2 | Create the knowledge of economic planning and NITI Ayog |
| SJMCM1C01.3 | Understand the New Economic Policy |
| SJMCM1C01.4 | Create an idea about the policies of the government and assess their impact on business |
| SJMCM1C01.5 | Analyze start up in India |

SJMCM1C02: CORPORATE GOVERNANCE AND BUSINESS ETHICS

| | |
|-------------|--|
| SJMCM1C02.1 | Create the knowledge of corporate governance |
| SJMCM1C02.2 | Understand corporate governance success and failures. |
| SJMCM1C02.3 | Create an idea about various corporate governance committees |
| SJMCM1C02.4 | Understand different elements of corporate governance |
| SJMCM1C02.5 | Understand ethical conduct for business and the community |

SJMCM1C03: QUANTITATIVE TECHNIQUE'S FOR BUSINESS DECISIONS

| | |
|-------------|--|
| SJMCM1C03.1 | Analyse quantitative techniques concepts which enable sound business decision making |
| SJMCM1C03.2 | Apply various hypothesis test and arrive at relevant conclusions |
| SJMCM1C03.3 | Apply appropriate quantitative techniques for validating findings and interpreting results |
| SJMCM1C03.4 | Create the idea about correlation and regression analysis |
| SJMCM1C03.5 | Apply excel and SPSS for quantitative methods |

SJMCM1C04: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOUR DECISIONS

| | |
|-------------|---|
| SJMCM1C04.1 | Understand major contributors to management thoughts, principles of management, emerging challenges and opportunities for organizational behaviour. |
| SJMCM1C04.2 | Create basic psychological process. |
| SJMCM1C04.3 | Understand the determinants of personality and theories of personalities |
| SJMCM1C04.4 | Create an idea about group dynamic and inter-group relationships |
| SJMCM1C04.5 | Understand the concept of organizational culture. |

SJMCM1C05: ADVANCED MANAGEMENT ACCOUNTING

| | |
|-------------|---|
| SJMCM1C05.1 | Apply tools, techniques, and concepts in managerial decision-making process |
| SJMCM1C05.2 | Create the knowledge of financial and non-financial measurement of performance. |
| SJMCM1C05.3 | Create analytical skills in interpreting and diagnosing risks and uncertainty. |
| SJMCM1C05.4 | Understand the standard costing and variance analysis. |

SJMCM1C05.5 Understand the concept of marginal costing.

SJMCM2C06: ADVANCED CORPORATE ACCOUNTING

SJMCM2C06.1 Create problem solving abilities in matter of corporate situation like group companies

SJMCM2C06.2 Understand the knowledge of accounting for price level changes

SJMCM2C06.3 Create the knowledge of accounting for taxation under IFRS

SJMCM2C06.4 Understand the accounting for revenue and leases under IFRS

SJMCM2C06.5 Understand the knowledge of modern concepts of accounting

SJMCM2C07: ADVANCED STRATEGIC MANAGEMENT

SJMCM2C07.1 To provide basic knowledge of concepts of strategy and approaches to strategic decision making

SJMCM2C07.2 To have a clear idea about environmental analysis and competitive advantage

SJMCM2C07.3 To familiarize the students with the idea of understanding about strategic choice and strategic business units

SJMCM2C07.4 To familiarize the students with various approaches to implementation of strategy

SJMCM2C07.5 To provide the knowledge of various tools of strategic evaluation and control

SJMCM2C08: ADVANCED COST ACCOUNTING

SJMCM2C08.1 Understand the overview of cost accounting.

SJMCM2C08.2 Create the knowledge of various classification of cost

SJMCM2C08.3 Analyze product costs flow through accounts using process costing.

SJMCM2C08.4 Understand the role of Activity Based Costing in cost reduction and maximizing profitability.

SJMCM2C08.5 Understand most modern techniques in cost accounting.

SJMCM2C09: INTERNATIONAL BUSINESS

SJMCM2C09.1 Understand the theories of International trade.

SJMCM2C09.2 Understand the International Business Environment.

SJMCM2C09.3 Create an idea about strategy development in international business.

SJMCM2C09.4 Understand about various international economic institutions and integrations.

SJMCM2C09.5 Understand an overview on international business functional strategies.

SJMCM2C10: MANAGEMENT SCIENCE

SJMCM2C10.1 Understand the concepts of management science and steps in decision making

SJMCM2C10.2 Apply linear programming, assignment and transportation techniques in business

SJMCM2C10.3 Analyse control chart for variables and control for attributes

SJMCM2C10.4 Understand the concepts of PERT and CPM techniques and their application in business

SJMCM2C10.5 Apply game theory in business situations

SJMCM3C11: FINANCIAL MANAGEMENT

| | |
|-------------|--|
| SJMCM3C11.1 | Understand the basic goals and functions of Finance |
| SJMCM3C11.2 | Understand the sources of long term finance and cost of capital |
| SJMCM3C11.3 | Understand working capital Management |
| SJMCM3C11.4 | Create the knowledge of Financial leverage and Capital structure |
| SJMCM3C11.5 | Understand factors affecting dividend policy |

SJMCM3C12: INCOME TAX LAW PRACTICE AND TAX PLANNING 1

| | |
|-------------|---|
| SJMCM3C12.1 | Create an idea about direct tax and indirect tax |
| SJMCM3C12.2 | Understand computation of income under various heads |
| SJMCM3C12.3 | Understand clubbing of income and aggregation of income |
| SJMCM3C12.4 | Understand the powers and functions of various income tax authorities |
| SJMCM3C12.5 | Analyse the procedure for assessment of income tax |

SJMCM3C13: RESEARCH METHODOLOGY

| | |
|-------------|---|
| SJMCM3C13.1 | To acquaint students with basic concepts, types and approaches of research. |
| SJMCM3C13.2 | To enable the students to understand population survey and sample survey. |
| SJMCM3C13.3 | To enable students to identify research problems and sources of collect the data. |
| SJMCM3C13.4 | To familiarize the students with the knowledge of measurement and scaling. |
| SJMCM3C13.5 | To enable the students to processing data and presentation of data. |

SJMCM3EF01: INVESTMENT MANAGEMENT

| | |
|--------------|---|
| SJMCM3EF01.1 | Create the knowledge of investment, factors in investment decisions and concepts of risk and return |
| SJMCM3EF01.2 | Analyse the bond investment and different types of bonds |
| SJMCM3EF01.3 | Analyse the equity and approaches to equity analysis |
| SJMCM3EF01.4 | Understand fundamental concepts such as risk diversification, capital asset pricing model etc. |
| SJMCM3EF01.5 | Create an idea of active and passive investment strategies |

SJMCM3EF02: FINANCIAL MARKETS AND INSTITUTIONS

| | |
|--------------|---|
| SJMCM3EF02.1 | Create the knowledge of broad framework of financial markets |
| SJMCM3EF02.2 | Understand the concepts of commodity markets |
| SJMCM3EF02.3 | Create the knowledge of financial instruments. |
| SJMCM3EF02.4 | Understand the idea of development financial institutions |
| SJMCM3EF02.5 | Understand the role of foreign capital in Indian financial system |

SJMCM4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT

| | |
|-------------|---|
| SJMCM4C14.1 | To make the students to understand risk management issues in business and efficient in the area of derivatives. |
| SJMCM4C14.2 | To provide the idea of futures growth and development. |
| SJMCM4C14.3 | To gain an understanding of needs and importance of options. |
| SJMCM4C14.4 | To gain an understanding of needs and importance of options. |
| SJMCM4C14.5 | To acquaint the students with the idea of swaps. And its valuation and pricing. |

SJMCM4C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II

| | |
|-------------|--|
| SJMCM4C15.1 | To acquaint the students with theoretical and practical knowledge of assessment of tax |
| SJMCM4C15.2 | To familiarize the students with assessment of Co-operative society and trust |
| SJMCM4C15.3 | To understand the assessment of the companies |
| SJMCM4C15.4 | To familiarise corporate tax planning and managerial decisions |
| SJMCM4C15.5 | To create an idea about tax planning under various circumstances |

SJMCM4EF03: INTERNATIONAL FINANCE

| | |
|--------------|---|
| SJMCM4EF03.1 | Understand the concept and significance of international finance |
| SJMCM4EF03.2 | Understand the international financial markets and foreign exchange |
| SJMCM4EF03.3 | Create the knowledge of theories and models of exchange rate |
| SJMCM4EF03.4 | Understand International capital budgeting |
| SJMCM4EF03.5 | Analyse foreign exchange exposure and risk management |

SJMCM4EF04: ADVANCED STRATEGIC FINANCIAL MANAGEMENT

| | |
|--------------|--|
| SJMCM4EF04.1 | Understand financial goals and strategy |
| SJMCM4EF04.2 | Analyse how target capital structure is determined |
| SJMCM4EF04.3 | Create an idea about lease financial strategy |
| SJMCM4EF04.4 | Understand merger strategy and financial impact of merger |
| SJMCM4EF04.5 | Create an idea about takeover strategy and take over regulations of SEBI |

SJMCM4PV01: PROJECT WORK AND COMPREHENSIVE VIVA VOCE

| | |
|--------------|--|
| SJMCM4PV01.1 | To enhance research attitude in students |
| SJMCM4PV01.2 | To enable theory of research in real life situations |
| SJMCM4PV01.3 | To develop the analytical skills of students |
| SJMCM4PV01.4 | To prepare and present a quality research report |