

B.Com (Bachelor in Commerce)

Programme Objectives:

1. To bring up students with competitive edge with clear vision of concepts, skills for application of knowledge in all the areas of Commerce and Management.
2. To improve interdisciplinary thoughts and application in business decisions.
3. To improve innovative thinking, creative insights, analytical ability, methodological approach and critical judgments by students.
4. To provide a strong foundation for higher learning in commerce and management.
5. To improve communication skills to facilitate mobility of men, materials and knowledge.
6. To bring up young people with thorough knowledge of Business organisations, its establishment and conduct.
7. To equip students with latest information about the methods of accounting prevalent in the country and the refinements taking place in the world.
8. To equip students with up-to-date knowledge on basic economic principles, its significance and application in business and business decisions.
9. To equip students with thorough knowledge on the theory and application of descriptive, analytical and inferential statistics in business situations.
10. To bring up students with up-to-date knowledge on the principles, theories and practices of Management.
11. To provide students with information on the legal frame work of business organisations and various statutory requirements to be complied with.
12. To provide students with a provision to specialize in an area of their interest like Finance, Cooperation, Islamic Finance, Banking & Insurance, Marketing, Taxation, Travel & Tourism, Computer applications and Human Resource.
13. To provide young entrepreneurs with clear understanding of its Prospects and Possibilities capable of establishing and managing business units.
14. To provide students with clear understanding of direct and indirect taxation system in the country.

Programme Outcomes:

On completion of the B.Com Programme, the Students will be capable of:

1. The students will get new ideas, insights and thoughts. The mindset of students will change. They get new ideas and practical experience. Such students can face challenges with confidence and succeed in life.
2. The students will be thorough with the procedures and formalities of establishment and management of business units. As all aspects are well debated, it will be easy for them to establish and successfully run business units.
3. The students will be conversant with the various accounting principles and practices. All will be capable of recording, generating financial reports and arriving at conclusions and predictions.
4. The inter-disciplinary approach will help students to solve business issues easily and will emerge as successful entrepreneurs in future.
5. The multidisciplinary in-depth learning across all related topics of business and industry will definitely pave a strong foundation for higher learning in commerce and management.
6. In depth understanding of management principles will help to create managerial aptitude and skills in students will foster successful managers for future.
7. In depth understanding of Accounting principles and practices coupled with interdisciplinary learning will help to create newer ideas in accounting and will bring in innovative and creative professionals in Finance, Cost and Management.
8. The knowledge of direct and indirect taxation will open up a new area of living by students. Information on both direct and indirect taxation systems will cut open a wider area of employment and professionalism.
9. The improved communication skills and basic understanding of laws in force of the country will definitely add to the content level and level of interaction by students.
10. Students become more confident, self-reliant, competent and Competitive with practical insights and thorough learning.

Course Outcomes

BCM1B01: BUSINESS MANAGEMENT

COURSE OBJECTIVE: To provide a thorough understanding of the various thoughts and theories on Management and its application in real business situations.

Specific Outcomes:

1. Understand the concept of Management.
2. Understand the importance of Management in a global perspective.
3. Understand the differences between management and leadership in real life situations.
4. Analyze the concept of corporate social responsibility towards various stake holders.
5. Understand about the most modern techniques of management practiced in developed countries.

BCM1C01: MANAGERIAL ECONOMICS

Course Objective: To provide knowledge about the basic principles of Micro and Macro economics for developing an understanding of various theories in economics and its integration to markets and business environment and to use them in managerial decision making.

Specific Outcomes:

1. Understand Macro & Micro economics & its role in managerial decision making.
2. Understand the concept of law of diminishing marginal utility theory.
3. Understand the structure and importance of different types of markets.
4. Understand the role played by government in regulating Indian economy
5. Understand a conceptual knowledge regarding India's foreign trade and the application of this knowledge in securing business opportunities.

BCM2B02: FINANCIAL ACCOUNTING

Course Objective: To impart knowledge on the modern accounting principles and its practice in real business situations. It also aims to make the students familiar with the latest changes in the field of accounting and method of recording, maintenance and preparation of financial statements.

Specific Outcomes:

1. Students learn to prepare accounts even from incomplete information.
2. The learner learns to prepare Company accounts
3. Understands the concept of debentures and learns to account for debentures.
4. Understand the application of IFRS in Companies
5. Critically learns 'AS' and IFRS.

BCM2C02 : MARKETING MANAGEMENT

Course Objective: To provide knowledge on the theory and practice of the various concepts, principles, tools and techniques of marketing and to motivate students to be an excellent marketer.

Specific Outcomes:

1. The learner understands the core marketing concepts and consumer buying behaviour
2. The Scholar learns the concept of creating and capturing value.
3. Understand the concept of marketing channels in the competitive environment.
4. Learns to enrich the firm's competitive strength.
5. Understand and develop an idea about the latest trends in e-commerce and marketing.

BCM3A11: Basic Numerical Methods

Course objectives: To enable the students to acquire knowledge of basic mathematical operations, solving equations, working on matrices, statistics and application of mathematical and statistical tools and techniques for solving complex business situations.

Specific outcomes

1. The learner learns the concepts of equations and quadratic formula.
2. Facilitates the scholar to use matrices for large volume data processing.
3. This helps to solve problems involving arithmetic and geometric progressions.
4. Able to choose the right mode of interest and EMI for debt repayment
5. Develop the skill of using descriptive statistical tools.

BCM3A12: PROFESSIONAL BUSINESS SKILLS

Course objectives: To update and expand basic Informatics skills of the students and equip them to effectively utilize the digital knowledge resources for studies and business.

Specific outcomes:

1. Facilitates easy business communication
2. Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.
3. Knowledge of artificial intelligence and data analysis helps to diversify and grow business cutting across obstacles
4. Knowledge of existing national and international cyber laws makes communication and business easier.
5. Digital marketing and its application of social media channels and

advertisements enhances changes and horizon of business.

BCM3BO3: BUSINESS REGULATIONS

Course objectives: To familiarize the students with various laws in force on establishment and running of business in the country and the legal aspects to be observed.

Specific outcomes:

1. Helps to establish and run business as directed by the government.
2. Knowledge of Indian Contract Act 1872 helps to enter into valid contracts in life and business.
3. Learning of Sale of Goods Act helps to do business keeping all legal formalities.
4. Understanding of the privileges and rights of consumers helps to do legally standing business admitting the status of the customers; increases business and relationships in the long run.
5. Able to create LLP business with sound legal knowledge.

BCM3BO4: CORPORATE ACCOUNTING

Course objectives: To help the students to acquire conceptual and practical knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.

Specific course outcomes:

1. Becomes competent to prepare accounts related with redemption of preference shares, bonus shares, right issue of shares and buy back of shares.
2. Realizes the concept of preparation of final accounts of banking companies.
3. Develop the skill of preparation of final accounts of life insurance companies.
4. Able to prepare the final accounts of group companies.
5. Understand the concept of disclosure based accounting standard and interim reporting.

BCM3C03: Human Resources Management

Course objectives: To familiarize the students with the different aspects of managing human resources in an organization and to understand the different employment training, compensation and grievance handling procedure in an organization.

Specific course outcomes:

1. Knowledge of human resource management helps to run business effectively.
2. Understand the necessary skills required for the employment in an organization.
3. Familiarity with the induction and organizational training practices helps to have effective trained work force in the organisation..
4. Understand the concept of career planning and performance appraisal.

5. Insight on compensation and grievance management practices helps to take effective and appropriate decisions on time.

BCM4A13: ENTREPRENEURSHIP DEVELOPMENT

Course Objectives: It is intended to familiarize the students with the concept of entrepreneurship, to identify and develop the entrepreneurial talents of the students and to generate innovative business ideas in the emerging industrial scenario.

Specific Outcomes:

1. It motivates the learner to become an entrepreneur
2. Knowledge of supports available helps to reap the benefits of easily
3. It is intended to trigger the mind set of youth to establish and run MSMEs in life
4. Knowledge of establishing industrial units helps to start with business units easily.
5. The learner can draft and finalise project report without external helps and supports.

BCM4A14: BANKING AND INSURANCE

Course Objectives: It is intended to enable the students to acquire knowledge about basics of Banking and Insurance and to familiarize the students with the modern trends in banking.

Specific Outcomes:

1. Candidates get clear picture of the banking business India and he can plan accordingly.
2. Knowledge of negotiable instruments, features & formalities helps to deal with care.
3. This helps the candidate to be up-to-date in banking formalities and fund transfer.
4. Knowledge of insurance business helps to hedge, avoid, and reduce risk in business.
5. Knowledge of LIC and IRDA helps to move with Insurance people with confidence.

BCM4B05: COST ACCOUNTING

Course Objectives: To familiarize the students with the various concepts and elements of cost and to create cost consciousness among the students.

Specific Outcomes:

1. The learner gets insights into the costing and cost accounting tools and techniques.
2. The learner understands the scientific material cost control measures in use..
3. The scholar gets used to the scientific labour and overhead cost control measures.
4. Knowledge of various methods of costing helps the learner to practice in life.
5. Variance analysis helps to identify its causes and take corrective actions.

BCM4B06: CORPORATE REGULATIONS

Course Objectives: To familiarize the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations. It is also intended to learn the formation, management and winding up of companies.

Specific Outcomes:

1. Knowledge of Indian Companies Act gives the legislative backgrounds of a company.
2. The candidate knows the formalities for formation of a company which will help to form more corporates in life.
3. The knowledge of raising funds will help the candidate to choose between debt and equity easily.
4. The candidate can easily manage a company as he knows the rights, duties and powers of all positions.
5. Knowledge of situations when a company may go for liquidation helps to run the business effectively.

BCM4C04: QUANTITATIVE TECHNIQUES FOR BUSINESS

Course Objectives: To familiarize student with the use of quantitative techniques in managerial decision making.

Specific Outcomes:

1. Knowledge of QT broadens vision and outlook of the candidate to face business problems.
2. Understanding of correlation and regression analysis helps to predict with greater degree of accuracy.
3. Awareness of probability and other theories helps to have critical thinking and rational decisions.
4. Familiarity with theoretical distributions helps to correlate issues with standard theories and take decisions.
5. Knowledge of LPP and modeling will be of great help in decision making.

BCM5B07: ACCOUNTING FOR MANAGEMENT

Course Objectives: It is intended to enable the students to understand the concept and relevance of Management Accounting and to provide the students an understanding about the use of accounting and costing data for planning, control, and decision making.

Specific Outcomes:

1. To make the learner aware of the methodologies of Management Accounting.
2. It is to make the candidate learn how to conceive and interpret financial statements.
3. Ratios are very helpful tools for analysis and interpretations.
4. Knowledge of movements in working capital helps to check/control flow of funds/cash.

5. Knowledge of CVP analysis will be of great help for managerial decision making.

BCM5B08: BUSINESS RESEARCH METHODS

Course Objectives: To enable students for acquiring basic knowledge in business research methods and to develop basic skills in them to conduct survey researches and case studies.

Specific Outcomes:

1. The learner knows the primary matters of business research
2. The student know how to fix a research design, scaling checking validity etc
3. The candidate knows the method of data collection and its processing and validation.
4. The learner knows to process collected data, test hypothesis and arrive at conclusions
5. The student knows well how to write an academic report and present it.

BCM5B09: INCOMETAX LAW AND ACCOUNTS

Course Objectives: It aims at providing a basic knowledge and equips students with the provisions of the Income Tax Act in India. It is intended to provide the candidate with basic knowledge of heads of income and computation of taxable income under various heads of income.

Specific Outcomes:

1. To understand the method and methodology of taxation on income in India.
2. To learn the provisions related to computation of Taxable Salary Income.
3. Knowledge of taxing income from house property helps the learner to compute taxable income under the head House Property correctly.
4. Knowledge of computing income under the head profits and gains of business or profession helps the learner to do it effectively in life.
5. Knowledge of computing income under the head Capital Gains and other sources makes the learner self-confident and competent to practice income tax.

BC6B12: INCOME TAX & GST

Course Objectives: It is intended to equip students with specialized knowledge in the field of direct and indirect taxation system and inspire them for better employment opportunities and self-employment. It also aims to understand the importance of Income Tax and GST in the Indian and global economy and its contribution to the economic development.

Specific Outcomes:

1. Students will be able to Compute tax liability of individuals
2. The Learner can do filing of returns of income meeting statutory obligations
3. The scholars understand the concept of GST and e-filing procedures
4. The candidates understand the offences and penalties under the Acts.
5. The Learner learns the rights, duties and powers of CAG and tax authorities.

BCM6B13: Auditing and Corporate Governance

Course Objectives: It is intended to provide knowledge of auditing principles and techniques and to familiarise the students with the understanding of issues and practices of corporate governance in the Global and Indian context. It also envisages imparting knowledge on the framework of corporate governance in terms of codes and standards to be applied.

Specific Objectives:

- Knowledge of auditing helps gives newer insights and wide vision on the topic.
- Learns to do verification, vouching and valuation independently.
- Knows to set internal control system effectively to check frauds, errors and omissions.
- Solid understanding of the models and benefits of corporate governance.
- Evaluate different stakeholders' roles and significance in corporate governance.

Specialisation : Finance

A1) BCM5B10: FINANCIAL MARKETS AND SERVICES

Course Objectives: To provide a thorough knowledge of the Financial Markets and Services in India. The candidate is intended to learn various terms in use, short terms and long term financial markets and products. It also envisaged learning the role of financial institutions and governing bodies in the field.

Specific Outcomes:

1. The learner acquires thorough knowledge about the financial markets and products available
2. The scholar understands Indian Money Market, Players in the market, Instruments traded, and their functions.
3. The candidate gets clear idea of the composition Indian Capital Market, Who all are the major players in it, how indices are constructed and major indices in use. This will help the candidate to enter such a market with confidence.
4. The Student get acquainted with various NBFCs in playing in India, major instruments traded in the country, factoring, leasing etc.
5. The scholar gets clear idea of the regulatory mechanism in India and role of RBI and SEBI in enforcing transparent fair dealings. This will help the candidate to master the topic easily with confidence.

(A2) BCM5B11: FINANCIAL MANAGEMENT

Course Objectives: To familiarize the students with the concepts, tools and practices of financial management and to learn about the decisions and processes of financial management in a business firm.

Specific Outcomes:

1. Knowledge of financial management and time of value money helps decisions making effective.
2. Understanding of capital investment evaluation techniques makes investment selection easier.

3. Familiarity with cost of capital helps to use capital judiciously
4. Knowledge of dividend policies helps to take appropriate decision on dividend
5. Helps to have effective working capital management.

(A3) BCM6B14: Fundamentals of Investment

Course Objectives: To understand the concepts of investment management, Investment analysis, valuation of securities, portfolio management, prominent theories in the subject and to acquire skills to redress issues with ease and become a professional in investment management.

Specific Outcomes:

1. Develops a broad understanding of the concept of investment management
2. Learn security valuation of bonds, preference shares and equity shares
3. Study calculation of return on investment and expected return through examples
4. Understand analysis of securities, approaches, tools, stock charts, patterns and theories
5. Understands portfolio management, analysis and redress issues easily.

(A4) BCM6B15: Financial Derivatives

Comprehensive Objectives: To familiarize with capital market, financial instruments and raising of funds in secondary market through cheaper sources. It aims to provide an in-depth understanding of financial derivatives in terms of concepts, structure, types of instruments and their trading strategies.

Course Outcome:

1. This helps to master capital market segment and derivatives market
2. This develops knowledge on derivatives trading and its legal framework
3. It helps to differentiate between various types of derivatives.
4. Understand the trading strategies adopted on option trading
5. It helps to learn forwards, futures, and swaps.

BCM6B16: PROJECT REPORT

Course Outcomes:

1. Students get clear idea on idea generation, topic selection, factors to be considered before selection of a topic, drafting methodology, sampling, etc.
2. Gets insight on collection, tabulation, processing, analysis and interpretation of data clearly.
3. Students get clarity of expressions and judgments.
4. Students get acquainted with the forms, formalities and methodology of presenting an academic document.
5. It improves skill, enthusiasm and a spirit of inquisitiveness among younger generations to look further and further and elicit hidden facts before the academia.

BCM5D03: BASIC ACCOUNTING

COURSE OBJECTIVES: It is intended to enable the students to acquire the basic knowledge of Accounting Principles and Practice. This will help the students to equip themselves with the skill of preparing accounts, trial balance and the financial statements of sole trading concerns.

COURSE OUTCOMES: At the end of the course students will be able to apply the Principles of Accounting while recording business transactions and preparing various ledger accounts and Prepare the final accounts of sole trading concerns to evaluate their performance.

MCom (Master in Commerce)

Outcome

1. To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
2. To enable a student well versed in national as well as international trends.
3. To enable the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments
4. To provide in-depth understanding of all core areas specifically Advanced Accounting, International Accounting, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.

Programme Specific Outcomes

After the completion of the M.Com Course, a student is able

1. To pursue research in their chosen areas.
2. To teach in Schools and Colleges after qualifying requisite tests.
3. To work as data analyst.
4. To work as investment consultants after a brief internship in suitable organizations absorbed in Banking and Insurance sector as executives

Course Outcomes

Semester I

MCM1C01: BUSINESS ENVIRONMENT AND POLICY

Objectives:

To familiarise students with the concepts of macro-economic in which a Business organization operates. To give an idea about the policies of the government and assess their impact on business.

Course outcome:

- Analyse the environment of a business from the various internal and external perspectives
- Evaluate how the economic environment and its configurations influence in business decision making.
- Apply the role of New Economic Policy and the Economic reforms in the perspective of Business.
- To make understand the various policies related to FDI & Multi-National Corporations.
- To give an in-depth knowledge about the recent Government policies regarding Environment management.

MCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS

Objectives:

- *To familiarise the students with the knowledge of corporate ethics*
- *To enable the students to understand the emerging trends in good governance practices.*
- *To create corporate financial reports in the global in the global and Indian context.*

Course outcome:

- To make an understanding about the concept of Corporate Governance and the communication mechanism
- To Apply the various Theories and Models of Corporate Governance and the recent initiatives in India and abroad
- To make an understanding about the various committees on Corporate Governance and the Legal framework

- Evaluate the role of various stakeholders, whistle blowing and the recent developments in India.
- To create Important ethical principles in Business in the cultural diversity

MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Objectives:

To acquaint students with important quantitative techniques, which enable sound business decisionmaking

To make students learn the process of applying appropriate quantitative techniques for validating findings and interpreting results.

Course outcome:

- To remember and understand properties of probability distribution and to solve the problems
- To apply hypothesis testing for validation and interpretation of the results
- To evaluate the application of non-parametric tests for validation.
- To understand the tool for finding the relationship between variables and its magnitude
- To create soft skill knowledge for data analysis

MCM1C04: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOR

Course Outcome:

1. To impart a thorough understanding about various concepts and theories in management and organisational behaviour.
2. Understand the various psychological process and different motivation theories which will influence the performance.
3. To Evaluate the personality traits of human beings and various ethical issues in Organisational Behaviour.
4. To understand importance of group dynamics, need for work life balance and managing change.

To apply the the various terms related to organisational culture and Techniques for managing organisational relationships.

MCM1C05: ADVANCED MANAGEMENT ACCOUNTING

Objectives of the Course

1. To enable students to understand and apply tools, techniques, and concepts in managerial decision-making process.
2. To inculcate analytical skills in interpreting and diagnosing business problems

Course outcome:

1. To remember and understand the knowledge to use different methods of measuring financial and non-financial performance.
2. To measure and solve financial and non-financial performance-based business problems.
3. To understand and apply comprehensive performance management initiatives for organizations
4. Understand and apply the significance of risk and uncertainty in decision making.
5. To apply various techniques of interpreting Variances.

Semester II

MCM2C06: ADVANCED CORPORATE ACCOUNTING

OBJECTIVES

1. To provide knowledge and skills in the theory and practice of corporate financial accounting
2. To provide insight in to some of the important accounting standards of IFRS
3. To enable problem solving abilities among students in matters of various corporate situations such as consolidation of group information, corporate restructuring and liquidation

Course outcome

- To understand the theory and practice of Corporate Financial Accounting
- To create problem solving capacity in Corporate restructuring and liquidation
- To understand skill in recognition, measurement and presentation of deferred tax
- To understand insight into Accounting standards of IFRS, Ind AS, and Lease accounting
- To evaluate different types of accounting

MCM2C07: ADVANCED STRATEGIC MANAGEMENT

Course Outcome

- To understand the Strategic Management Process and to provide basic idea about the Social and ethical issues
- To understand and evaluate the Environment analysis and SWOC.
- Evaluate the strategic options at Corporate level and the different growth strategies
- To understand the Strategy implementation and different approaches in

- planning and allocating resources
- To apply and evaluate the Strategy evaluation, tools and techniques used and processes with case studies

MCM 2C08 STRATEGIC COST ACCOUNTING

Course outcome:

1. To understand the conceptual knowledge of Cost Accounting, comparison of cost accounting with other branches of accounting.
2. Provide students with a basic understanding of the different terminologies used in Cost Accounting and different types of cost
3. Understand the treatment regarding the application of process costing and treatment of Joint products and By products.
4. To understand and evaluate the practical application of Absorption Costing, Throughput Accounting, ABC Analysis and Transfer Pricing.
5. To evaluate the application of Productivity Management

MCM2C09: INTERNATIONAL BUSINESS

Course Outcome

- To study about the Theories of International Trade and reasons for internationalisation
- Evaluate the International Business Environment opportunities and threats of Indian Companies
- To understand the Strategy development in IB and the different business entry strategies.
- To evaluate the role International economic situations in the development of Business.
- To analyse the different strategies of internationalization and the contribution to Indian Course outcome economy.

MCM2C10: MANAGEMENT SCIENCE

Objectives:

1. To familiarize students with concepts of management science and tools supporting decision making
2. To enable students to apply Management science techniques in appropriate decision situations.

Course Outcome

- To understand students with concepts of management science
- To evaluate the application of various tools which support decision making process
- To apply inventory management and managing the queue system in service sector.
- To evaluate and create the technique of project planning scheduling and controlling
- To understand knowledge in share analysis and different strategies in game theory

Semester: III

MCM3C11 FINANCIAL MANAGEMENT

Objectives:

To acquaint the students with the basic analytical techniques and methods of financial management of business organization.

To provide the students the exposure to certain advanced analytical techniques that are used for taking financial policy decisions.

Course Outcome

- To understand the role of finance and finance manager in an organisation
- To Evaluate and apply sources of financing and corresponding cost of capital
- To Understand and evaluate working capital decisions
- To understand and apply Capital structure and leverage analysis
- To understand and apply dividend theory and dividend decisions

MCM3C12: INCOME TAX: LAW, PRACTICE AND TAX PLANNING I

Objectives:

To enable students to understand computation of income under various heads, taxable income of various entities, tax planning and procedure of assessment.

Course Outcome

- To understand tax planning tips to individuals on the basis of residential status.
- To understand and evaluate the computation of income under five heads and to apply taxplanning tips for these five heads of income.
- To understand and apply tax planning tips for Hindu Undivid family, set off and carryforward provisions and tax planning tips for individuals.
- To remember and understand the powers of income tax authorities and should be able to calculate advanced tax liability and TDS of an individual.
- To create ability to file the return of income of individuals and should be aware of different types of assessment.

MCM3C13: RESEARCH METHODOLOGY

Objectives:

To acquaint students with process and methodology of research

To enable students to identify research problems, collect and analyse data and present results.

Course outcome:

- To understand and apply different research approaches and methodologies
- To evaluate and apply Population survey and sample survey – theories and techniques –
- To understand and apply the Data collection methods and enable them to conduct a comprehensive research.
- To Evaluate the Measurement and scaling and the validation and reliability testing
- To understand and evaluate Data processing, analysing, interpretation and report writing to create awareness about plagiarism

MCM4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Course Objectives:

To make the students efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc.

Course Outcome:

1. To understand and apply the terms and concepts of underlying risk management
2. To understand and evaluate growth and development of future.
3. To understand and apply the option trading and various strategies involved in it.
4. To understand about the pricing of options- call and put option
5. To evaluate and apply SWAP contract and pricing of different instruments under SWAP.

MCM4C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II

Objectives:

To acquaint the students with theoretical and practical knowledge of assessment and tax planning of different assesses.

To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.

Course Outcome

- To understand and apply tax planning tips for partnership firm, AOP and BOI in India.
- To understand and apply tax liabilities of cooperative society and trust and should

also be able to advocate tax planning tips to them.

- To understand and evaluate the tax liability of Companies including shipping companies.
- To understand and evaluate the implications of tax on various managerial decisions
- To understand and evaluate the tax liability of business units.

MCM3EF01: INVESTMENT MANAGEMENT

Objectives:

To establish a conceptual framework for the study of security analysis and portfolio management. This course will provide the students the ability to understand and utilize the skill of optimizing returns.

Course Outcome

- TO understand the concept of risk, return, diversification and hedging
- To understand and apply the different types of bonds and bond valuation
- Provide thorough understanding and evaluation of fundamental analysis and technical analysis
- To understand the measurement of portfolio risk, optimal portfolio, portfolio selection models
- To understand and create portfolio management, portfolio evaluation and revision

MCM3EF 02: FINANCIAL MARKETS AND INSTITUTIONS

To provide the students a sound information and knowledge of broad framework of financial markets and institutions.

To impart the students an understanding of the inter-linkages and regulatory framework within which the system operates in India

Course Outcome

- To provide the students a sound information and knowledge of broad framework of financial markets and institutions.
- To acquire knowledge in national and international commodity market
- To understand various types financial instruments and their sale and buy back
- To gain knowledge about the working of major financial institutions
- To familiarize with different forms of foreign capital inflows and its role in Indian financial system

MCM4EF03/MCM4EFT03: INTERNATIONAL FINANCE

Course objectives:

- To understand the concept and significance of international finance
- To understand the international financial markets and exchange theories
- To get an idea about foreign exchange exposure and risk management

Course Outcome

- Students should familiarize with the concept and significance of International Finance, IDA, IFC and ADB
- Students should understand international financial markets , foreign exchange rate , its measurement and movements.
- Students should acquire knowledge in exchange rate theories and models of exchange rate, risk management in foreign exchange
- Students should develop knowledge in international capital budgeting , asset liability management and foreign portfolio management.
- Students should acquaint knowledge in Working capital management, international cash and inventory management and international monetary investment

MCM4 EF04 ADVANCED STRATEGIC FINANCIAL MANAGEMENT

Course Objective

To build an understanding among students about the concepts, vital tools and techniques used for financial decision making by a business firm.

Course Outcome

- To build an understanding among students about the concepts, vital tools and techniques used for financial decision making.
- To understand the concept of capital structure planning and policies, and to find the value of firm.
- To familiarise with the concept of lease financing and various methods of lease financing
- To gain knowledge in theories of merger, different types of merger and the financial impact of merger
- To understand take over strategy and procedure and regulations.
