

Master of Commerce (Financial Analysis)

Program Outcomes (POs)

- PO1 Foster learning by providing in-depth and advanced knowledge in the areas of Finance, Accountancy and taxation for industry readiness.
- PO2 Application of Information technology and digital tools in the domain of commerce as per technical skills required by the corporate.
- PO3 Motivate, impart and develop attitude, skill sets, competencies and gain confidence to incubate start-ups and thrive towards their goals in the competitive entrepreneurial ecosystem.
- PO4 Provide foundation for advanced studies through scientific research methodology by applying critical thinking and analytical reasoning.
- PO5 Bridging the gap between academia and industry, ability to face the challenges and achieve excellence in a chosen career path.
- PO6 Holistic development to create responsible citizenry leading to social and economic value for the nation.

Program Specific Outcomes (PSOs)

- PSO1 Promote advanced learning by providing extensive knowledge in the fields of Finance and Accountancy.
- PSO2 Application of the Financial Concepts and theories to aid decision making in business.
- PSO3 Project and work shop based learning for enhancement of skills through practical exposure in finance .
- PSO4 Knowledge sharing through sessions by experts and practitioners.
- PSO5 Enhance business analytical skills by MS-Excel, SQL, R and other data analytical tools.
- PSO6 Understanding the role and responsibilities of stakeholder in corporate governance and ethical practices through case analysis.
- PSO7 Strategic development of financial models and corporate restructuring.
- PSO8 Promote research publications based on academic research project report.

Course Outcomes (COs)

2019-20 Batch

Semester	Course Code	Course Name	Course Outcomes (COs)
I	18MCOF1H01	Corporate Accounting and Finance – I	<p>CO1 : To explain the concepts of Amalgamation and Prepare the accounts of companies undergoing amalgamation.</p> <p>CO2: To Read, understand, prepare, interpret and analyze financial reports of Banks</p> <p>CO3: To Demonstrate an understanding of forensic accounting in specific engagement settings including fraud, financial statement misrepresentation, damages and valuation.</p> <p>CO4: To Understand the relationship between present and future value of money and interest rate used to adjust the value of cash flows in-order to arrive at present(discounting) or future (compounding) values.</p> <p>CO5: Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure</p>
	18MCOF1H02	CORPORATE FINANCIAL REPORTING & ETHICS	<p>CO 1: Understanding the need of ethics in corporate financial reporting.</p> <p>CO 2: Understanding the importance of ethical financial reporting.</p> <p>CO 3: Students will be acquainted with the trends in good governance practices in relation to directors & auditors.</p> <p>CO 4: Understand the efficiency & effectiveness of laws governing the practices.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	18MCOC1H03	ECONOMICS FOR DECISION MAKING	<p>CO1: To enrich the knowledge of student with major global economic crises lead to change in macro-economic theories from 1930 to 2020. It supports the students to explore the calculation of National income Accounting variables like GDP, GNP, NNP, PI and PDI.</p> <p>CO2: To enable the students, have a better understanding of 1991 economic crisis in India and how this led to a major economic reform to launched. The students have the clear insight about the economic transition, tariff quota, & dumping concepts. And Economic growth in India related with Macroeconomic factors like wage price-flexibility and employment</p> <p>CO3: To aids the students to equip the knowledge of the working of monetary and fiscal policy policies to control the situation of inflation and deflation. It helps to understand the measures of Macroeconomic stability of a country.</p> <p>CO4: To facilitates the students have a clear understanding about the International trade theories, importance of MNC and FDI and preparation of Balance of payments. It supports the students to explore about the Importance of Export & Import trade and know the status surplus or deficit of Balance of trade of a country.</p> <p>CO5: To enable the students, have a better understanding about the Demand full and Cost Push of Inflation. It supports to equip the knowledge of calculation of inflation, reasons of inflation, Philips Curve relationship between unemployment &inflation, stagflation &deflation and measures have taken by the government to reduce the rate of Inflation.</p>
	18MCOC1H04	APPLIED QUANTITATIVE TECHNIQUES	<p>CO1: Learn and apply the descriptive statistics by the practical application of Measures of central tendency and Dispersion.</p> <p>CO2: Analyse the relationship among variables by the application of Correlation and Linear Regression in multi variate context.</p> <p>CO3: Understand the concept of Probability in Business decision making along with the application of Probability Theoretical Distributions.</p> <p>CO4: Demonstrate their knowledge of the basics of inferential statistics by making valid generalizations from sample data and hypothesis testing.</p> <p>CO5: Apply their understanding of Inferential Statistics in Parametric and Non-Parametric Tests in various fields.</p>

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	18MCOC1H05	BUSINESS INFORMATION TECHNOLOGY	<p>CO1: Identify and define the fundamental features and concepts of MS Excel</p> <p>CO2: Apply and interpret the results by performing statistical analysis using multiple simple and complex functions of MS Excel</p> <p>CO3: Articulate and examine various features of Visual Basic by writing basic programs</p> <p>CO4: Identify, discuss various features of Tally and use them to create customized files for routine activities</p> <p>CO5: Recognize, discuss and apply the basic functions of SQL</p>
	18MCOF1S61	COSTING FOR DECISION MAKING	<p>CO1: To acquaint the students with basic principles of Traditional costing method and Activity Based Costing method to control the cost.</p> <p>CO2: To enable the students to have a fair knowledge about Marginal costing technique for decision making process. This course provides substantial problem decision making, reasoning, solving and decision-making practice analysis and sound decisions through key factors of Marginal costing technique.</p> <p>CO3: To help the students should understand the requirement of budgetary control through preparation of various budgeting methods like all functional area, Flexible and cash budget.</p> <p>CO4: To equip Students with understand the importance and role of Standard costing in manufacturing industry.</p> <p>CO5: This module helps the students should understand the requirement of performance measurement with employee's information and to know the various methods like financial, non-financial performance, and Balance score card.</p>
II	18MCOF2H01	Corporate Accounting and Finance -II	<p>CO1: To Read, understand, prepare, interpret and analyse financial reports of Insurance companies</p> <p>CO2: To introduce and develop knowledge of holding companies accounts.</p> <p>CO3: To Identify the cost data with respect to operating costing and compute cost relating to different types of industries using operating costing—transport costing, hotel costing and hospital costing.</p> <p>CO4: To Explore the accounting for Finance and Operating leases for Lessees and explore the accounting for Operating, Direct Financing, and Sales-Type leases for Lessors.</p> <p>CO5: To Understand and apply techniques for company valuation.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	18MCOF2H02	STRATEGIC FINANCIAL MANAGEMENT	<p>CO 1: To understand the process of strategic planning and application of financial models</p> <p>CO 2: To understand and apply the techniques of capital budgeting in context of risk analysis</p> <p>CO 3: To analyse capital budgeting techniques and application of SEBI guidelines to corporate restructuring</p> <p>CO 4: To evaluate the several innovative sources of finance</p> <p>CO 5: To understand the dividend policies and calculate the value of firm based on dividend</p>
	18MCOF2H03	BUSINESS ANALYTICS	<p>CO1: Define and summarize the concept of business analytics model</p> <p>CO2: Understand and apply fundamental tools and methods of data analysis for visual representation to address business related queries</p> <p>CO3: Analyze and develop multiple approaches to build models</p> <p>CO4: Discuss and articulate the application data warehouse in business analytics</p> <p>CO5: Understand and apply the decision-making process for informed decision-making using business analytics</p>
	18MCOC2H04	BUSINESS RESEARCH AND METHODOLOGY	<p>CO1: Acquaint students with fundamentals of research, ethics in research and research methodology.</p> <p>CO2: Familiarize students with framing research problem and types of research design.</p> <p>CO3: Enable students to learn various methods of data collection and select an appropriate method of data collection.</p> <p>CO4: Apply relevant statistical tools to analyze data and draft a formal research report</p>

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	18MCOC2H05	Banking and Micro Finance	<p>CO1: To enrich the knowledge of student with the internal working mechanism of the banks like Employment fund, loans and advances, Banking regulatory system and applications.</p> <p>CO2: To enable the students, have a better understanding the concept of NPAs and measures have taken by the RBI to control the fraudulent acts in the banking sector.</p> <p>CO3: To aids the students to equip the knowledge of role of e banking and its various functions. It supports the student to explore with E banking transactions and safety measures.</p> <p>CO4: To facilitates the students have a clear understanding about the concept of Financial Benefits of Micro Finance & Financial Inclusion, challenges & issues, Technology Solutions for Micro Finance Products Bandhan Bank case study.</p> <p>CO5: To enable the students, have a better understanding about the Funding Agencies of these SHG', Legal and Regulatory Frame Work in Micro Finance, Emerging MF models in Asia, Africa and the US – FINCA, BRAC and Grameen Bank and SMEs.</p>
	18MCOF2S61	BEHAVIOURAL FINANCE	<p>CO1: To enrich the knowledge of students with Standard finance (neo classical and traditional finance) and understand the Individual investor psychology on investment decision making process.</p> <p>CO2: To equip the students with various prospect theory of Behavioral finance. It helps the students to understand the bias of individual investor decision making and expected utility of decision making.</p> <p>CO3: To understand the rational behavior of individual investor and different beliefs of investors in the stock market. It helps the students understand the concept to stock market bubbles and investor sentiment.</p> <p>CO4: To enable the students have a better understanding about internal influential internal and external factors like emotions, fear and media information etc., and usage of statistical data to understand the individual investor behavior.</p> <p>CO5: To helps the students to attain the knowledge about behavioral factors of corporate decision-making.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
III	18MCOF3H01	CORPORATE TAX PLANNING	<p>CO1: Students should be able to understand the basic concepts of Tax Planning, Tax Avoidance and Tax Evasion in real life situations.</p> <p>CO2: Students will be equipped in computation of total income and calculation of tax liability of companies.</p> <p>CO3: Students will be able to understand the implications of tax concessions and incentives for corporate decisions in respect of setting up a new business.</p> <p>CO4: Students will be able to understand and apply tax planning with reference to financial management decisions.</p> <p>CO5: Students will be able to understand and apply tax planning with reference to managerial decisions.</p>
	18MCOF3H02	FINANCIAL DERIVATIVES	<p>CO1: To enrich the knowledge of students with structure and characteristics of Derivatives markets. It helps them to understand the settlement system, Regulatory market system and OTC of Derivative market.</p> <p>CO2: To equip the students with features of Forward and Future contract of Derivative market. It supports the students to explore about the investment procedure and process of Forward and Future contract.</p> <p>CO3: To facilitates the students have clear insight about various aspects of option contract. It provides the in-depth understanding about the practical knowledge of option contract.</p> <p>CO4: To enable the students have a better understanding about various method of calculation of option contract to determine the risk and return of investment on option contract.</p> <p>CO5: To aids the students to equip the knowledge of SWAP markets. It provides clear insight about interest rate of currency and Eurodollar derivatives.</p>

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	18MCOF3H03	International Accounting and Finance-I	<p>CO1: To Integrate concept in international business concepts with functioning of global trade</p> <p>CO2: Identify the criteria for determining a functional currency, the issue that shifts a gain or loss out of other comprehensive income, and the steps used to deal with the financial statements of an organization operating in a hyperinflationary economy.</p> <p>CO3: Understand the arm's length principle, the concept of comparability and the transfer pricing methods in the OECD transfer Pricing Guidelines</p> <p>CO4: To explain techniques that can be used to hedge foreign exchange risk</p> <p>CO5: Explain alternative sources of finance and investment opportunities and their suitability circumstances</p>
	18MCOF3H04	FINANCIAL MODELLING	<p>CO1: Identify and define the fundamental concepts of Financial Modelling.</p> <p>CO2: Apply and interpret the results by performing Modelling activities in Personal Finance.</p> <p>CO3: Articulate and examine various features of Excel for stock market Modelling activities.</p> <p>CO4: Identify, discuss various features of Excel and use them to create Financial Models for Debt market instruments.</p> <p>CO5: Recognize, discuss, and apply the functions of Excel in Derivative Markets.</p>
IV	18MCOF4H01	CUSTOMS LAW AND GST	<p>CO1: Students should be able to understand the objectives, scope, provisions, implications and applications of Customs Duty.</p> <p>CO2: The students will be equipped with the knowledge of basics of GST and its relevance.</p> <p>CO3: Students will be equipped to apply understanding of taxable event, place and time of supply and valuation rules and will be apply the same in real life situations.</p> <p>CO4: Students will be able to understand and apply input tax credit and understand availability of various schemes.</p> <p>CO5: The students will have comprehensive understanding of overall structure and assessment of GST.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	18MCOF4H02	INVESTMENT MANAGEMENT	<p>CO1: To understand various investment avenues and their analysis by measuring risk and return.</p> <p>CO2: To comprehend the valuation of fixed income bearing securities and technically analyses the stock price movements along with the understanding of Market efficiency.</p> <p>CO3: To apply the understanding of risk and return in portfolio construction using the principle of diversification to design an optimal portfolio.</p> <p>CO4: To evaluate the performance of funds and portfolios and comprehend the strategies of portfolio revision.</p> <p>CO5: To understand the concept of personal finance portfolio and international investing.</p>
	18MCOF4H03	INTERNATIONAL ACCOUNTING AND FINANCE – II	<p>CO1: Explain the concepts in trade documentation in international business with respect to foreign trade</p> <p>CO2: Explain the main roles performed in the securitization process</p> <p>CO3: Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects</p> <p>CO4: Understand methods that can be used to measure exposure to liquidity</p> <p>CO5: Apply the methods to analyze excess borrowing.</p>
	18MCOF4H04	CORPORATE RESTRUCTURING	<p>CO 1: To understand the emerging trends of Corporate Restructuring</p> <p>CO 2: To apply the legal aspect of mergers and acquisitions through analyzing case studies</p> <p>CO 3: To acquire the knowledge of the funding for restructuring using financial instruments and financial institutions</p> <p>CO 4: To demonstrate the concept of demerger through case studies</p> <p>CO 5: To construct concept of financial restructuring by reorganization of capital and buy back of shares</p>