

PROGRAM OUTCOME, PROGRAMME SPECIFIC OUTCOME AND COURSE OUTCOME (POST-GRADUATE COURSES) 2019-20

Master of Commerce M.Com (Advanced Accountancy)
Program Objectives:
1. To provide adequate basic understanding about accounting and financial education.
2. To give adequate exposure to the operational environment in the field of accounting & finance.
3. To create an avenue for employment in academics and industry.
4. To prepare students to explore newly created opportunities in the accounting field.
Program Outcome:
1) This Program will enable to provide a systematic and rigorous learning and exposure to Accountancy and Finance related disciplines.
2) This Program will train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management and Banking Transactions of a business.
3) Impart the students with higher level knowledge and understanding of contemporary trends in commerce and business finance
4) The all-inclusive outlook of the course offer a number of values based and job oriented courses ensures that students are trained into up-to-date.
5) The gap between the academia and industry is bridged through this program.
Program Specific Outcome:
1) Student will be able to prove proficiency with the ability to engage in professional programmes like CA, ICMA and CS.
2) It mould the students in such a way which will make them having over all knowledge about Commerce and in depth knowledge about core subjects of Accountancy and Finance.
3) Students acquire practical skills to work as Tax Consultant, Audit Assistant and other Financial Supporting Services.
4) Students will be able to do higher education and advance research in the field of Commerce and Finance.
SEMESTER I
Strategic Management
Course Objectives:
1. To enable the learners to understand new forms of strategic management concepts and their use in business.
2.To provide information pertaining to business, corporate and global reforms.
3.To acquaint the learners with recent development and trends in the business corporate world.

Course Outcomes:
1. Evaluate the scope of Strategic management activity and analyses how it relates to other business areas.
2. Appraise the key strategy formulation and implementation in today's business environment decisions
3. To analyze global, corporate and business strategies in today's business trends.
Economics for Business Decisions
Course Objectives:
1. To equip students with basic tools of economic theory and its practical applications.
2. To understand economic aspects of current affairs and market behavior.
3. To widen analytical ability of the students.
4. To discuss cases involving the use of concepts of business economics.
Course Outcomes:
1. Students can understand the practical applications of basic tools of economic theory.
2. Ability to analyze the market behavior with economic way of thinking.
3. Application of economic principles in business decisions.
4. Widen analytical ability of students which provide a foundation for further study of economics.
5. Students are made practical oriented by studying case studies.
Cost and Management Accounting
Course Objectives:
On completion of this course, students should have an understanding of:
1.To Calculate Break Even Point, Margin of Safety, Profit Volume Ratio and Marginal Decision making make of buy.
2. To understand Standard cost and calculation of Material, Labour and Sales variance.
3. To understand How to calculate Flexible Budget ,Cash Budget and Production and Sales Budget calculate 3
4. To understand How to calculate cost per passenger in case of Transportation business Cost per Patient in case of Hospital and Cost per Room Day in case of Hotels.
Course Outcomes:
On completion of this course, Students would be able to:
1. Calculate Break Even Point, Margin of Safety, Profit Volume Ratio and Marginal Decision making make of buy.
2. Calculate Standard cost and calculation of Material, Labour and Sales variance.
3. calculate Flexible Budget ,Cash Budget and Production and Sales Budget calculate.
4. Easily calculate cost per passenger in case of Transportation business Cost per Patient in case of Hospital and Cost per Room Day in case of Hotels

Business Ethics and Corporate Social Responsibility
Course Objectives:
1. To familiarize the learners with the concept and relevance of Business Ethics in the modern era
2. To enable learners to understand the scope and complexity of Corporate Social Responsibility in the global and Indian context.
Course Outcomes:
1. Recognize important ethical issues that arise in various business contexts and professional practice in modern era.
2. Demonstrate an understanding of the ethical, social and economic environments in which those occur.
SEMESTER II
Research Methodology for Business
Course Objectives:
1 To enhance the abilities of learners to undertake research in business & social sciences
2. To enable the learners to understand, develop and apply the fundamental skills in formulating research problems
3.To enable the learners in understanding and developing the most appropriate methodology for their research
4.To make the learners familiar with the basic statistical tools and techniques applicable for research
Course Outcomes:
1. To study and understand the analytical abilities and research skills among the students .
2. To analysis and understand different research methodologies used in research – Qualitative vs Quantitative
3. To study and understand the scope and techniques of Advertising and Marketing research, and their utility.
Macro Economics concepts and Applications
Course Objectives:
1. To understand the theoretical rationale behind policies at the country as well as corporate level.
2. To receive a firm grounding on the basic macroeconomic concepts.
3. To read suggested current readings and related articles in the dailies and journals.
4. To discuss crucial macroeconomic policies.
Course Outcomes:
1. Understanding the theoretical rationale behind policies at micro and macro level.

2. Students receive complete knowledge about the basic macroeconomic concepts.
3. Strengthening analysis of crucial economic policies of the government.
4. Ability to analyze the published articles and literature on economic issues.
5. Students get practical knowledge about application-oriented nature of macroeconomics.
Corporate Finance
Course Objectives:
On completion of this course, students should have an understanding of:
1. Objectives of Financial Management
2. Techniques of investment in the financial decision making in the business corporatesThe basic concept of financial Management.
3. Analysis of financial statements of the entity.
Course Outcomes:
Course Outcomes:
On completion of this course, students would be able to:
1. Apply the basic objectives of Financial Management.
2. apply the techniques of investment in the financial decision making
3. Analyse the financial statements.
E-Commerce
Course Objectives:
1. To provide an analytical framework to understand the emerging world of e-commerce
2. To make the learner familiar with current challenges and issues in e-commerce
3. To enable to understand the Web- based commerce and equip the learners to assess e-commerce requirements of a business.
4. To understand legal and regulatory environment and security issues of E-commerce
Course Outcomes:
1. Demonstrate an understanding of the foundation and importance of E-commerce
2. Analyze the impact of E-commerce on Business models and strategies
3. Describe internet trading relationships between B2C, B2B models
4. Discuss the legal issues and privacy issues in E-commerce
SEMESTER III
Advanced Financial Accounting
Course Objectives:
1. To understand the concept and accounting of Foreign Currency Conversion.

2. To equip students with the preparation of final accounts of banking companies, insurance companies and cooperative societies.

Course Outcomes:

1. Students are enabled with the Knowledge in the practical applications of accounting. Students get acquainted with topics like banking final accounts, accounting of foreign currency transaction and accounting and statutory requirement of insurance company.

Direct Tax

Course Objectives:

Course Objective:

On completion of this course, students should have an understanding of:

1. Basic terms used in the taxation, year of income taxable to tax.
2. Income chargeable to tax under various head.
3. Different heads of income.
4. Deductions available under various sections.
5. Computation of total income of individuals and partnership firm.

Course Outcomes:

On completion of this course, Students would be able to:

1. Determine the financial year and assessment year.
2. Determine the residential status of the individual and scope the relevant income.
3. Calculate the income under various head in which it will be taxable.
4. Compute total taxable income of individuals and partnership firm after providing deduction available under different sections.

Advanced Cost Accounting

Course Objectives:

Based on the course syllabus following are course objectives:

1. To understand the concepts of process of costing, inter-process profit and computation of equivalent production process
2. To study cost allocation and activity based costing system and different component of cost allocation
3. To understand concept of responsibility accounting, concept of controllability and preparation of managerial reports using segmented cost and controllable cost approach
4. To study and analysis different strategic cost management such as transfer pricing, target costing and inflation accounting and solved practical problems.

Course Outcomes:

On completion of this course, Students would be able to

1. Apply the concept of process of costing, inter-process profit and compute of equivalent production process
2. Able to classify cost allocation and activity based costing system and different component of cost allocation
3. Apply the concept of responsibility accounting, concept of controllability and prepare of managerial reports using segmented cost and controllable cost approach
4. Identify the different strategic cost management such as transfer pricing, target costing and inflation accounting and solved practical problems

SEMESTER IV

Corporate Financial Accounting

Course Objectives:

Course Objective:

On completion of this course, students should have an understanding of:

1. Reporting framework in corporate financial matter.
2. Scope and concept of International Financial Reporting Standards (IFRS) & Ind – AS.
3. Concepts of valuation of business for Amalgamation & Merger and Consolidated Financial Statement

Course Outcomes:

On completion of this course, students would be able to:

1. Apply the financial reporting system in the corporate finance.
2. Application of IFR & Ind - AS by the learner.
3. Value the business assets for Amalgamation & Merger and Consolidated Financial Statement

Indirect Tax - Introduction to Goods and Services Tax

Course Objectives:

On completion of this course, students should have an understanding of:

1. The basic concept and terms used in indirect taxation.
2. Negative list, exempted list and taxable goods and services under GST Act.
3. Point of taxation and Incidence of levy of tax.
4. Registration, Payment and recovery of

Course Outcomes:

On completion of this course, students would be able to:

1. Apply the basic concepts of GST rules in taxation.
2. Identification of taxable and non taxable goods.
3. Determining point of taxation for the payment of tax liability
4. Register, payment and set off of GST.

Financial Management
Course Objectives:
On completion of this course, students should have an understanding of:
1. To enable and equip the students with the basic functions and types of financing
2. To understand the accounting treatment of capital budgeting.
3. To understand the accounting treatment of working capital.
4. To learn the concepts of financial planning.
5. To learn the concepts of financial policy and corporate strategy.
Course Outcomes:
On completion of this course, students will be able to:
1. Understand the meaning of financial management and various types of financing.
2. Understand and explain the accounting treatment of capital budgeting.
3. Understand and explain the meaning of working capital and accounting treatment of working capital.
4. Understand the concept of financial planning.
5. Understand and explain the concept of financial policy and corporate strategy.