

**P.G. & RESEARCH DEPARTMENT OF COMMERCE,  
GOVT. ARTS & SCIENCE COLLEGE, KOZHIKODE**

**MASTER OF COMMERCE(FINANCE)**

**PROGRAMME SPECIFIC OUTCOMES**

- 1) To contribute to meet the growing needs of higher education institutions within India and abroad and to develop experts in this field.
- 2) To train the students effectively to enable them to reach the heights of their aspiration in present day job market.
- 3) To explore the new concepts in Commerce, Business, Management & Finance

**COURSE OUTCOMES**

<b>SEMESTER I</b>	
<b>NAME OF COURSES</b>	<b>COURSE OUTCOMES</b>
<b>MCM1C01: BUSINESS ENVIRONMENT AND POLICY</b>	<ul style="list-style-type: none"> <li>• To familiarise students with the concepts of macro-economic in which a Business organization operates.</li> <li>• To give an idea about the policies of the government and assess their impact on business.</li> </ul>
<b>MCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<ul style="list-style-type: none"> <li>• To familiarise the students with the knowledge of corporate ethics</li> <li>• To enable the students to understand the emerging trends in good governance practices.</li> <li>• To create corporate financial reports in the global in the global and Indian context.</li> </ul>
<b>MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS</b>	<ul style="list-style-type: none"> <li>• To acquaint students with important quantitative techniques, which enable sound business decision making</li> <li>• To make students learn the process of applying appropriate quantitative techniques for validating findings and interpreting results.</li> </ul>
<b>MCM1C04: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOR</b>	<ul style="list-style-type: none"> <li>• To provide information about Group dynamic and inter group relationships, organizational culture and organizational development</li> </ul>
<b>MCM1C05: ADVANCED MANAGEMENT ACCOUNTING</b>	<ul style="list-style-type: none"> <li>• To enable students to understand and apply tools, techniques, and concepts in managerial decision-making process.</li> <li>• To inculcate analytical skills in interpreting and diagnosing business problems</li> </ul>
<b>MCM1A04 NET Coaching (Ability Enhancement Course)</b>	<ul style="list-style-type: none"> <li>• To generate awareness among students about various competitive examinations</li> <li>• To motivate students to take part in NET examination.</li> </ul>

<b>SEMESTER II</b>	
<b>MCM2C06: ADVANCED CORPORATE ACCOUNTING</b>	<ul style="list-style-type: none"> <li>• To provide knowledge and skills in the theory and practice of corporate financial accounting.</li> <li>• To provide insight in to some of the important accounting standards of IFRS /Ind AS .</li> <li>• To enable problem solving abilities among students in matters of various corporate situations such as consolidation of group information, corporate restructuring and liquidation</li> </ul>
<b>MCM2C07: ADVANCED STRATEGIC MANAGEMENT</b>	<ul style="list-style-type: none"> <li>• To provide basic knowledge about the concepts, principles, tools and techniques strategic management.</li> <li>• To impart necessary knowledge different aspects related to strategic management</li> </ul>
<b>MCM 2C08 STRATEGIC COST ACCOUNTING</b>	<ul style="list-style-type: none"> <li>• To enable the students to know the applications of Cost accounting tools, Techniques and concepts in managerial decision-making process.</li> <li>• To provide students adequate knowledge of cost management and control techniques and to enable them to apply these for managing business</li> </ul>
<b>MCM2C09: INTERNATIONAL BUSINESS</b>	<ul style="list-style-type: none"> <li>• To provide students adequate knowledge of International business environment ,Strategy development in international business, International economic institutions and integrations, functional strategies of international business</li> </ul>
<b>MCM2C10: MANAGEMENT SCIENCE</b>	<ul style="list-style-type: none"> <li>• To familiarize students with concepts of management science and tools supporting decision making</li> <li>• To enable students to apply Management science techniques in appropriate decision situations.</li> </ul>
<b>MCM2A04: Spread Sheet Application (Professional Competency Course)</b>	<ul style="list-style-type: none"> <li>• To gain an understanding of how managers use spread sheet analysis to formulate and solve business problems and to support managerial decision making.</li> <li>• To become familiar with the processes needed to develop, report and analyse business.</li> </ul>

<b>SEMESTER III</b>	
<b>MCM3C11 FINANCIAL MANAGEMENT</b>	<ul style="list-style-type: none"> <li>• To acquaint the students with the basic analytical techniques and methods of financial management of business organization.</li> <li>• To provide the students the exposure to certain advanced analytical techniques that are used for taking financial policy decisions.</li> </ul>
<b>MCM3C12: INCOME TAX: LAW, PRACTICE AND TAX PLANNING</b>	<ul style="list-style-type: none"> <li>• To enable students to understand computation of income under various heads, taxable income of various entities, tax planning and procedure of assessment.</li> </ul>

<p><b>MCM3C13: RESEARCH METHODOLOGY</b></p>	<ul style="list-style-type: none"> <li>• To acquaint students with process and methodology of research</li> <li>• To enable students to identify research problems, collect and analyse data and present results.</li> </ul>
<p><b>MCM3EF01: INVESTMENT MANAGEMENT (Elective)</b></p>	<ul style="list-style-type: none"> <li>• 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.</li> </ul>
<p><b>MCM3EF 02: FINANCIAL MARKETS AND INSTITUTIONS (Elective)</b></p>	<ul style="list-style-type: none"> <li>• To provide the students a sound information and knowledge of broad framework of financial markets and institutions.</li> <li>• To impart the students an understanding of the inter-linkages and regulatory framework within which the system operates in India</li> </ul>
<p><b>SEMESTER IV</b></p>	
<p><b>MCM4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT</b></p>	<ul style="list-style-type: none"> <li>• To make the students efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc.</li> </ul>
<p><b>MCM3C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II</b></p>	<ul style="list-style-type: none"> <li>• To acquaint the students with theoretical and practical knowledge of assessment and tax planning of different assesses.</li> <li>• 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</li> </ul>
<p><b>MCM4EF03: INTERNATIONAL FINANCE (Elective)</b></p>	<ul style="list-style-type: none"> <li>• To understand the concept and significance of international finance</li> <li>• To understand the international financial markets and exchange theories</li> <li>• To get an idea about foreign exchange exposure and risk management</li> </ul>
<p><b>MCM4 EF04 ADVANCED STRATEGIC FINANCIAL MANAGEMENT (Elective)</b></p>	<ul style="list-style-type: none"> <li>• To build an understanding among students about the concepts, vital tools and techniques used for financial decision making by a business firm.</li> </ul>
<p><b>MCM4PV01 Project Work &amp; Comprehensive Viva Voce</b></p>	<ul style="list-style-type: none"> <li>• To provide hands own experience in preparation of project</li> <li>• To provide experience in Problem identification , proposal presentation and discussion , Data collection and analysis of data and Report writing</li> </ul>