GOA VIDYAPRASARAK MANDAL'S

GOPAL GOVIND POY RAITURCAR COLLEGE OF COMMERCE AND ECONOMICS

PONDA – GOA

Master of Commerce (M. Com.)

Programme Outcome

The two-year Degree in Master of Commerce (M.Com.) Programme:

- **PO-01:** Aims to 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.
- **PO-02:** To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
- **PO-03:** To provide in-depth understanding of all core areas specifically Advanced Accounting, Marketing, Management, Security Market Operations and Business Environment, Research Methodology and Tax planning.
- **PO-04:** To make the student proficient to join in teaching profession, join in research in any of the universities/Institutions for M.Phil./Ph.D. Programme and join the corporate world such as Banking, Insurance, Securities Market, IT enabled services and Manufacturing at managerial level positions in the areas of Accounting, Finance Taxation, Marketing and Human Resources or start their own enterprises.

Course Code and Course Title	Course Objectives / Course Outcome	Course Learning Outcome (CLO)		
SEMESTER I				
	Objective The objective is to enable	On guarantil		
COC111	The objective is to enable students develop skills in	On successful completion of Course,		
SECURITY ANALYSIS AND CAPITAL	analyzing various types of securities	the candidate will be prepared with a		
MARKETS	Outcomes	comprehensive and in		
	> To understand the Risk and	depth knowledge about		
	Return analysis of securities.	security analysis.		

	 To know about Fundamental and Technic Analysis of Securities. To study the Valuation Equity and Debt. To gain the knowledge about the capital markets. 	of
COC112 FUNDAMENTALS OF FINANCIAL SERVICES	 Overview of Finance Services, Growth a Structure, Banking and Not Banking Companies Forms and types of Lease a Legal aspects of Leasing. Modus Operandi of H Purchase transaction. Factoring v/s Forfeiting 	and on- and on

COC113 MANAGERIAL ACCOUNTING Objective > To provide basic understanding of Accounting Standards and Concepts, to prepare various types of Financial Statements and analyzing them to interpret the financial soundness of various types of business to protect the interest of stakeholders Outcomes > To know the overview of Management Accounting. > To study the types of financial Statements and the techniques used in analysing & interpreting the statements. > To introduce the students on Marginal Costing and Cost-Volume & Profit Analysis. > To know about the Budgetary Control system and its Performance Evaluation. COC114 New Venture Creation Objective > To enable the students to understand the intricacies of becoming a growth agent, which is not an easy task as it requires creative ideas with huge future potentials. Vinderstand fundamental concepts in financial, cost & management accounting shill sassociated with the interpretation of accounting skills associated with the interpretation of accounting Concepts in financial, cost & management accounting skills associated with the interpretation of accounting Enable students in real life situations and develop judgmental skills associated with the use of accounting information in decision making. > Able to identify themselves as part of one of the growth agent, which is not an easy task as it requires creative ideas with huge future potentials.							
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requires creative ideas with intrapreneurs, or		becoming a growth a	gent,	agents, viz.,			
		which is not an easy task	as it	entrepreneurs,			
huge future potentials. government.		requires creative ideas	with	intrapreneurs, or			
		huge future potentials.		government.			

- Provides basic knowledge about venture capital financing, its evolution, the global scenario, Indian perspectives, and the role of venture capital associations.
- > to learn the art of managing the newly created business ventures.

Outcomes

- ➤ To introduce the students on the Agents of Growth.
- > To know the Importance of Business Plan.
- ➤ To gain an insight on the Financing of New Venture.
- To understand the New Business Venture.

- Able to understand various methods available for business valuation.
- Able to prepare a business plan and identifying the appropriate financing agencies.
- Understand the evolution and importance of venture capital and its economic impact.
- Able to apply best management practices at each and every life cycle stages of a business venture.

SEMESTER II

COC211 International Financial Management.

- ➤ Understanding of International

 Monetary Systems, the

 mechanism of Foreign

 Exchange Markets, and to

 evaluate the Investment and

 Financing Decisions of

 Multinational Companies.
- Provides the mechanism to measure the Exchange rate among the currencies and to explore the Arbitrage and Speculation possibilities.
- understand the International Monetary systems and the of measurement Exchange rate Determinations. the basics of Currency Markets, Foreign Exchange Markets and t various players in market, understand the trading, clearing and settlement mechanism

➤ It also covers the assessment of exposures of Multinational companies and various exposure management techniques such as Hedging and Speculations.

Outcomes

- To introduce the students on the overview of International Finance.
- To know the International Investment & Financing Decisions of MNC.
- To gain the knowledge about the Foreign Exchange Markets and Exchange Rate Mechanisms.
- To know about the management of Foreign Exchange Exposure.

- related to Exchange
 Traded Currency
 Derivatives markets and
 basic investment
 strategies that use
 currency Futures and
 Options products.
- To understand the foreign exchange exposures and risk management techniques used by Multinational Companies. To know the regulatory environment in which the Exchange Traded Currency Derivatives.

COC212 Management of Financial Services

- ➤ Student will be equipped with the knowledge of basic knowledge of Management of Financial services
- Student will learn the process and methodology of Credit rating of Credit Rating Agencies with services provided
- Students will understand the working mechanism of Securitization with Legal

- Student will be equipped with the knowledge of basic knowledge of Management of Financial services
- student will learn the process and methodology of Credit rating of Credit Rating Agencies etc.
- Students will understand the working mechanism of Securitization with

		Aspects and Depositories	Legal Aspects and
		Operations.	Depositories Operations
	Outco	omes	
	>	To know the overview of	
		Credit Rating.	
	>	To introduce the students on	
		the concept of Securitization.	
	>	To understand on the	
		depository functioning and its	
		Bye- Laws.	
	>	To know the Depository Core	
		services.	
COC213 Portfolio	Objec	tive	> To enable
Management	>	Developing an intellectual	independent
		frame work for management of	management of
		portfolios using advanced	portfolio by the
		techniques and theories of	candidate on
		science of investment.	successful
	>	To familiarize the students	completion of the
		with the various approaches of	course.
		portfolio management and	
		portfolio selection models.	
	Outco		
		To understand the basics of	
		Portfolio Analysis.	
	>	To understand the concept of	
		Portfolio Selection.	
	>	To get the basic understanding	
		on Portfolio Performance	
		Evaluation.	
	A	To know the Need for Revision	
		& its strategies.	

COC214 Research Methodology

Objective

- To enhance the abilities of learners to undertake research in business & social sciences.
- To enable the learners to understand, develop and apply the fundamental skills in formulating research problems.
- To enable the learners in understanding and developing the most appropriate methodology for their research.
- ➤ To make the learners familiar with the basic statistical tools and techniques applicable for research.

Outcomes

- To introduce the students on the types & methods of Research.
- > To know the importance of literature review.
- ➤ To introduce the students on the Data Management.
- > To study the methods of Statistical Data Analysis.

- Successfully carryout content analysis and identify existing research gap, source of data and collection of data, and statistical tools for analysing the data.
- What is the problem /
 issue needs to be
 studied, Why such
 study is required, and
 How the study is going
 to be completed.
- Frame relevant research questions, objectives, and related hypothesis.
- Logically identifying the relevant data to be used for analysing various objectives.
- How to prepare research reports in the most effective way so that the result reaches wider audience.
- How to ensure intellectual honesty and ethics.

SEMESTER III

C00311
Investment and

COO311

Objective

Understand various forms of market

Financing Decisions

- To emphasis the role of financial management in wealth maximization and explains the application of financial tools in determining the value of the firm
- To enable the students to understand the process of financial decision making to enhance shareholder's wealth

Outcomes

- ➤ To introduce the students on Financial Management.
- To know about the cost of different sources of Finance.
- ➤ To understand the importance of Capital Budgeting.
- ➤ To introduce the students on Risk Analysis in Capital Budgeting.

- imperfections and their implications for financial managers
- Understand the value impact of capital structure
- Have a greater appreciation and understanding of the importance of risk within the context of financial decision making

COO312 Corporate Mergers and Acquisitions

Objective

- ➤ Understanding of:
- Mergers and Acquisitions An Overview and Various Forms of Corporate Restructuring and Corporate Restructuring in Recent times in India
- Theories of Mergers
- Types of Mergers & Mergers and Acquisitions Process
- Takeover Defenses

Outcomes

The candidate will be prepared with a comprehensive and in depth knowledge about Mergers and Acquisitions. And comprehensive and broad based knowledge about various forms of re-Organizations,

Theories of Mergers,

Types of Mergers &

and

Mergers

To get an overview of Mergers
and Acquisitions.

- To know the theories of Mergers.
- ➤ To get an insight on the Types of Mergers & Acquisitions and its Process.
- To know the concept of Takeover Defenses.

Acquisitions Process and Takeover Defenses

COO313 Futures and Forward Derivatives

Objective

- To explore the use of basic types of derivative instruments and hybrids in the context of financial risk management by firms and financial institutions.
- ➤ To develop competencies in pricing, hedging and trading strategies.
- To provide a comprehensive analysis on the properties of Futures Derivatives includes Stock, Index and Currency Futures and to offer a theoretical framework within which all derivatives can be valued and hedged.

Outcomes

- To introduce the students on Derivative Markets.
- To get an in-depth understanding on Stock Futures and Forward Markets.

- Understanding the concept of Financial Derivatives, types of various Derivative Products and the trading mechanism of Derivatives in India.
- Understanding the Valuation, and Pricing of different types of Derivative products.
- Understanding the different types of Stock Indices and using them for Derivative Products for Risk Management.
- Understanding the usage of Derivative
 Products in Risk
 Management through
 Arbitrage, Speculation and Hedging techniques.

	> To know about the Index > Understanding the
	Futures. practical applications of
	> To understand about the Derivatives in
	Currency Futures & the Investment, Banking
	significance of hedging. and Forex trade.
COO314 Direct	Objective
Taxes	> comprehensive introduction to equipped with the
	Income Tax so as to enable knowledge of basic
	them in computing income concepts of income tax,
	from different sources and also residence status of the
	helps them in understanding individual, incidence of
	the concept and importance of the tax as well as
	corporate taxation. exemptions from the
	Outcomes income
	> To get the practical knowledge > Student will learn to
	on the computation of income compute the gross total
	from salary & house income & income and tax liability
	also the tax treatment for of an individual.
	different forms of Salary & > Student will be prepared
	House Property income. to file the returns of
	To gain the practical income tax.
	knowledge on the Profits and > Students will also learn
	gains of Business or Profession the different areas of
	& Income from Capital Gains. corporate tax planning.
	To get the practical knowledge
	on the Income from other
	sources.
	> To understand the Taxation of
	Companies.
COO315	Dbjective > To enable
Corporate	> To provide a bridge between independent
Valuation	the World of 'Academic valuation of a
	Finance' and 'What Do We corporate entity by
	the state of the s

Today' the World of Appraisers, Managers, Investors, Regulators and the Lawyers who are involved in valuing the real Companies.

the candidate on successful completion of the course

Outcomes

- To know about the Corporate Valuation and Enterprise DCF models.
- To understand the different Relative Valuation multiples like Equity Valuation Multiples & Enterprise Valuation Multiples.
- ➤ To introduce the students on the Valuation of Intangible Assets.
- Enhancement approaches like
 Discounted Cash Flow (DCF)
 & Economic Value Added
 (EVA) Approach.

COO316 Statistics and Business Econometrics

- To help in building theoretical background in introductory level of econometrics, the ability to implement the techniques and to critique empirical studies based on econometric data.
- ➤ To motivate the students to understand the importance of probability and its applications

- Basic understanding about the importance and applications of probability theory.
- Identify whether the data is psychometric or econometric, and apply appropriate data analysis tools.
- Clarity about carrying out relationship

in predictive analysis and also hypothesis testing.

Outcomes

- ➤ To introduce the students on the concept of Econometrics.
- To know about the components & methods used for measurement of Trend in Time Series Analysis.
- ➤ To get the basic understanding on Probability and Probability Distributions.
- ➤ To know about the theory of Estimation and Hypothesis Testing.

- analysis, followed with predictive analysis using regression as well as time series.
- Successfully identify whether the data is parametric or non-parametric and apply appropriate testing procedures.
- Able to prepare the results of data analysis in the appropriate tabulated format for easy understanding and effective communication.

SEMESTER IV

COO411 Working Capital and Dividend Decisions

Objective

- To assess the working capital requirement; design credit, inventory and cash policy and recognize various sources of funds.
- To understand the techniques of financial management and apply the techniques in financial decision making.

Outcomes

➤ To introduce the students on the Working Capital Management.

- Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.
- Fivaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.

- To know the objectives & >
 Importance of Cash
 Management.
- To understand the role of Inventory in Working Capital
 also on Receivables
 Management.
- To know about the different types of Dividend Decisions models.

Understand how dividend decisions affect share prices.

COO412 Management of Mutual Funds

- The basics of Mutual Funds, their role and structure, different kinds of Mutual Fund Schemes and their features
- Mutual funds Organization structure and role of different parties in the structure
- Offer documents of different schemes and SEBI requirement on preparation on Offer documents.
- ➤ Suitability of Scheme
 Information Document (SID),
 Statement of Additional
 Information (SAI) and Key
 Information Memorandum
 (KIM)
- Investment plans, products and services offered to present and prospective investors in the financial market and Different types of plans

- Know the basics mutual funds, their role and structure, different kinds of mutual fund schemes and their features organization structure and services can be recommended to investors and prospective investors in the market.
- distribution and acquainted with Offer Document NFO, SID, SAI and KIM and investing schemes as an approach to investing in Mutual Funds.

Outcomes

- ➤ To understand the concept, role and types of Mutual Funds.
- To know about the organisation, management and procedure of setting up of Mutual Funds.
- To know about the Offer Document in detail.
- To study on the different Investment Plans and services for investors.

COO413 Options and Interest Rate Derivatives

Objective

- ➤ To explore the use of Options and Swaps Instruments in Risk Management by Corporates and Financial Institutions such as Banks and Multinational companies.
- ➤ To acquire the skills in pricing, hedging and trading strategies in Risk Management.

Outcomes

- To introduce the students on the Options Derivatives.
- To know about the Pricing of Options & Volatility Measurement of Options.
- To know about the Interest Rate Futures and Forward Rate Agreements.
- ➤ To understand the Swap Market in detail.

- Understanding the concept of Financial Options Derivatives, and its trading mechanism in India.
- Valuation, and Pricing of different types of Derivative products, with using an advanced pricing techniques.
- the price on Options using the Binomial Framework, the Black-Scholes framework, and various extensions thereof.
- To understand using
 Swap Contracts for international exposures

		of	Μι	ultinati	onal
		Compa	nies.		
	>	Unders	tandin	ıg	the
		usage	of	Deriv	ative

- Understanding the usage of Derivative Products in Risk Management through Arbitrage, Speculation and Hedging techniques.
- Understanding the practical applications of Derivatives in Investment, Banking and Forex trade.

COO414 GST and Other Indirect Taxes

Objective

➤ To gain expert knowledge of the principles of the indirect taxes including goods and service tax, customs law, Goa VAT, its relevant laws and rules.

Outcomes

- To introduce the students on the Indirect Taxes and GST.
- To understand the basic Registration procedure in GST.
- ➤ To know the concept of Central GST, Integrated GST & other relevant topics.
- To study the basic concept of VAT.

- Student will be equipped with the knowledge of basic concepts of goods and service tax, CGST, IGST. SGCT, classification of goods and valuation rules.
- basic procedures under GST incorporating the registration, filing of returns and payment of tax.
- Student will be equipped with the knowledge of composition scheme under GST, Exemptions

			under GST, concept of
			supply of goods, nature
			of supply.
		>	Students will also learn
			about the customs law,
			valuation and baggage
			rules.
COO415 Cost	Objective	>	Enables the students to
Management &	To learn the latest		understand and apply
Control	developments in the area of		cost accounting tools
	Cost Management and will be		and techniques used for
	familiarized with practical		taking managerial
	applications of the latest tools		decisions Students also
	and techniques used for		able to do project
	controlling cost.		planning and Review of
	Outcomes		controlling techniques.
	> To introduce the students on		
	Cost Management.		
	To get an insight on Pricing		
	Decision and Relevant Cost		
	Analysis.		
	To get the practical knowledge		
	on the Learning Curve and		
	Linear Programming		
	> To gain the practical		
	knowledge on the		
	Transportation and		
	Assignment Costing.		
COO416 Advanced	Objective	>	To explain model
Econometrics	> To introduce advanced		specification errors
	econometric theory and models	>	To understand various
	for students to equip with the		application of
	necessary skills, knowledge		
		1	

and techniques for data analysis. The usage of various statistical software packages during the course will help in simplifying complex data and serve as a basis for empirical research analysis.

Outcomes

- To know about the Econometric Modelling: Model Specification and Diagnostic Checking.
- To understand the Dummy Variable and Qualitative Response Regression Model.
- To acquire the basic knowledge on Time Series Econometrics.
- ➤ To know about the Panel Data Econometrics.

- qualitative response regression models
- To understand various application of Time Series Model
- To understand various application of Panel regression models

COD423 Dissertation

Objective

To import practical knowledge about research in marketing to solve different contemporary problems in corporate world

Outcome

Students equipped with how to conduct marketing research/projects in their work place and/or in personal career advancement in research Practical understanding of doing research and getting exposure by gathering data and doing analysis.