

Programme Matrix: Master of Commerce – Financial Analysis [2019 Batch]



Kristu Jayanti College

AUTONOMOUS Bengaluru

Reaccredited 'A' Grade by NAAC | Affiliated to Bengaluru North University

FACULTY OF COMMERCE & MANAGEMENT

M.Com. FA

Programme Educational Objectives

PEO1: To impart advanced knowledge and research skills in Commerce discipline.

PEO2: To mould students to be competent business professionals and entrepreneurs.

PEO3: To inculcate ethical corporate practices and social consciousness.

Programme Outcome

After the successful completion of the two year M.Com. FA Programme, the graduate will be able to:

PO1: Demonstrate professional skills for global employability and lifelong learning.

Programme Specific Outcomes

After the successful completion of the two year M.Com FA Programme, the graduate will be able to:

PSO1: Apply relevant knowledge and financial analysis tools in manufacturing and service operations of the nation and region.

PSO2: Demonstrate technical and decision making skills in the areas of national taxation, global accounting, finance analysis and banking.

PSO3: Formulate organizational decisions through applied research in commerce.

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I Semester

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
DSCC	MFA204A11	Financial Reporting	<ol style="list-style-type: none"> 1. Describe the regulatory framework of IFRS. 2. Examine the components of financial statements as per IFRS. 3. Evaluate the consolidated income statements of a group and its subsidiaries. 4. Measure methods of accounting for price level changes.
DSCC	MFA204A12	Management Accounting	<ol style="list-style-type: none"> 1. Describe the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making. 2. Compute product cost using traditional and contemporary approaches in job, process, & activity based costing environments. 3. Analyze material, labor and overhead variance for planning and control purposes. 4. Calculate risk using sensitive, simulation, scenario analysis and decision tree analysis.
DSCC	MFA204A13	Organisational Management	<ol style="list-style-type: none"> 1. Understand the vision, Mission and CSR objectives for an organization. 2. Apply the components of the finance function in an organization. 3. Examine the role of information systems in today's business environment. 4. Apply strategic process and approaches in supply chain management. Elaborate CIMA's Ethical Guidelines in Managing human resources.
DSCC	MFA204A14	Economics for Business Decisions	<ol style="list-style-type: none"> 1. Explain the important macro-economic concepts and different basic economic theories. 2. Extend their knowledge about the economic assumptions about market and economy. 3. Develop analytical skills through integrating their knowledge of the economic theory with decision making techniques. 4. Discuss the standard topics of managerial economics that are crucial to understanding the behavior of business firms in a global setting.
DSCC	MFA204A15	Quantitative Techniques for Accounting and Finance	<ol style="list-style-type: none"> 1. Formulate linear programming model in real world business situation. 2. Develop analytical skills required for solving transportation and assignment problems. 3. Evaluate planning and scheduling the projects by using CPM and PERT techniques. 4. Choose the best course of action from available by applying game theory and sequencing models. 5. Apply inventory and queuing models to analyze real world systems.
SEC	MFA402A11	Financial Markets	<ol style="list-style-type: none"> 1. Demonstrate the functional structure and framework of financial markets in India. 2. Discuss the role of participants in primary market and secondary market. 3. Summarize the functioning of stock exchanges and their regulatory bodies. 4. Demonstrate an understanding of legal and regulatory framework affecting the development of financial markets in India.

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II Semester

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any ONE to be Opted]			
DSCC	MFA204A21	Advanced Financial Reporting	<ol style="list-style-type: none"> 1. Identify sources of short-term finance and long term finance available for meeting financial requirements of a company. 2. Compile financial reporting of a group as per international accounting standards. 3. Analyze consolidated financial statements of a group. 4. Examine the financial position and performance of the company.
DSCC	MFA204A22	Advanced Management Accounting	<ol style="list-style-type: none"> 1. Outline the practices and techniques of cost planning and analysis at advanced level. 2. Measure the performance of responsibility centers of the business by applying the performance indicators. 3. Evaluate the advanced level concepts and procedure relating to transfer pricing. 4. Choose the appraisal techniques for evaluating long term investment proposals taken by business organization. 5. Discuss the conceptual framework of management control and risk.
DSCC	MFA204A23	Project and Relationship Management	<ol style="list-style-type: none"> 1. Identify suitable strategic approaches in general business environment. 2. Summarize the organizational culture and its implication in business. 3. Adapt with managing relationships in organization. 4. Formulate a good change management system to manage resistance to change. Outline the role of project stakeholders in managing the project risk.
DSCC	MFA204A24	Information Technology for Accounting and Finance	<ol style="list-style-type: none"> 1. Develop knowledge on effective applications of information systems in business decision making. 2. Describe the legal aspects of it in governance, risk and compliance. 3. Examine the legal provisions of it act 2008. 4. Develop the concept of data base management systems in real life business. 5. Demonstrate with spreadsheet software and acquire analytical skills on application of financial indicators in the software.
DSCC	MFA204A25	Security Analysis and Portfolio Management	<ol style="list-style-type: none"> 1. Identify blend of investment avenues available in India. 2. Measure the risk and return relationship and valuing the equities and bonds. 3. Appraise the fundamental and technical indicators for identifying investment patterns. 4. Apply the portfolio theories for portfolio performance evaluation. 5. Demonstrate hedging and arbitrage pricing theories on investment.
SEC	MFA402A21	Business Research Methods	<ol style="list-style-type: none"> 1. Apply the basic concepts, principles and techniques of scientific methodology in business research. 2. Formulate research problem and design research hypotheses for business research. 3. Build analytical and logical skills for managing quantitative and qualitative data. 4. Choose appropriate statistical tools for testing and analyzing the sample data. 5. Formulate the art of drafting and writing the research report.
NCCC	MEX5A2A01	Extension Activity	<ol style="list-style-type: none"> 1. To adapt according to different situational environment
NCCC	MOL502A01	Online Course	<ol style="list-style-type: none"> 1. To acquire discretionary knowledge over core values

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III Semester

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MIL [Any ONE to be Opted]			
DSCC	MFA204A31	Financial Strategy	<ol style="list-style-type: none"> 1. Outline theoretical framework of financial strategy in decision making. 2. Identify long-term sources of debt finance available by the company. 3. Evaluate theories and models for the formulation of optimum financing decisions. 4. Assess the shareholders' wealth maximization through dividend policies. Measure the corporate restructuring through mergers and acquisitions.
DSCC	MFA204A32	Risk Management	<ol style="list-style-type: none"> 1. Demonstrate knowledge on risk management and risk mitigation in international operations. 2. Evaluate financial risks involved in derivative financial instruments. 3. Develop approaches to measure, analyze, control and interpret risk through internal control systems. 4. Explain the role of internal audit with the principles and mechanisms. 5. Identify the theories and key characteristics of corporate governance including the role of MIS.
DSCC	MFA204A33	Strategic Management	<ol style="list-style-type: none"> 1. Demonstrate the knowledge and abilities in formulating strategies and strategic plans. 2. Apply information system and technology in assessing strategic options. 3. Formulate change management system and its implications in an organization. 4. Develop appropriate techniques and models for implementing strategies in an organization. 5. Construct a best performance measurement system and its application in business.
DSCC	MFA204A34	Advanced E-Commerce	<ol style="list-style-type: none"> 1. Identify the foundations and importance of E-commerce in the present world. 2. Compare the important types of portal technologies and deployment methodologies commonly used in the industry. 3. Outline the role of e-commerce in the changing business scenario. Assess the security concerns involved in the e-commerce transactions evaluate the advances and challenges in m-payment technologies.
DSCC	MFA204A35	Direct Taxation	<ol style="list-style-type: none"> 1. Demonstrate the basic principles underlying the Income Tax Act and compute the taxable income of an assessed. 2. Determine Heads of Income and Computation of Total Income under various heads. 3. Apply critical thinking and problem solving skills to resolve income tax problems. 4. Discuss the procedure of assessment of individuals and firms and filing tax returns.

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DSCC	MFA204A41	Business Ethics and Corporate Governance	<ol style="list-style-type: none"> 1. Define the underlying concepts of Corporate Governance, business ethics and CSR which are relevant to the contemporary business environment. 2. Develop ethical and responsible practices for corporate entities. 3. Inspect the ethical aspects in Human Resource and Information Technology management. 4. Demonstrate thinking and analytical skills using ethical frameworks to make managerial decisions. 5. Elaborate the corporate Governance and business ethics at a global scenario by understanding cross culture.
DSCC	MFA204A42	Derivatives Management	<ol style="list-style-type: none"> 1. Elaborate the nature of derivatives and trading mechanisms to determine their market values evaluate derivative market instruments and their applications. 2. Develop analytical and problem solving skills in the context of option pricing and hedging practice. 3. Outline the importance of derivatives in interest rate markets. 4. Elucidate the global scenario of commodity and derivative markets.
DSCC	MFA204A43	Goods and Services Tax	<ol style="list-style-type: none"> 1. Summarize GST rules in taking managerial decisions in tax related matters. 2. Assess GST using the concepts of time, place, and value of supply. 3. Estimate input tax credit by using different provisions of the act. 4. Outline the provisions concerned with payment of tax, interest, TDS, Refund and Returns. Appraise the offenses and penalty governed by GST Law of India.
DSCC	MFA204A44	Strategic Financial Management	<ol style="list-style-type: none"> 1. Outline the conceptual framework in formulating a financial strategy. 2. Apply the contemporary theories and empirical evidence concerning optimum capital structure planning and dividend decisions. 3. Discuss the theoretical issues and implication of various corporate valuation approaches. 4. Choose appropriate theories and construct value drivers to evaluate shareholder value creation. 5. Analyze the key strategic issues that must be considered during corporate restructuring.
DSCC	MFA204A45	International Financial Management	<ol style="list-style-type: none"> 1. Demonstrate the basic understanding of financial nuances in international business environment assess the foreign exchange rate by applying international parity relationship theories and identify derivatives to diversify the risk in foreign exchange market. 2. Apply the methods of foreign exchange exposure to hedge the risk in the international financial environment. 3. Elaborate cost of capital, capital structure, capital budgeting, cash management and taxation in the financial management of MNCs. The roles and functions of international financial institutions and markets.
DSCP	MFA2P4A41	Project Report and Viva Voce	<ol style="list-style-type: none"> 1. To analyze the quantitative financial data 2. Undertake research in the area of finance 3. Utilize their knowledge to solve real time business problems
NCCC	MRP5R2A01	Research Paper Presentation/ Publication	<ol style="list-style-type: none"> 1. Enable the students to write research papers. 2. Enable the students to publish in famous journals. 3. Enrich the research skills of the students. 4. To conduct a research on economic issues. 5. Improves the analytical skills of the students.