

M.Com Semester 4 : Program Outcomes

Course and Code	Core/ Compulsory	Credit	Course Content		Course Outcomes and Unitwise Outcome
			Unit and Weightage	Contents	
Organized Market (II)			Unit 1 (25%)	Management of Commodity Exchanges	CO - Management of Commodity Exchanges CO 1 - Discuss the meaning, objectives and management of commodity exchanges CO 2 - Explain the characteristics of the commodities traded in the organised commodity exchanges CO 3 - Explain the methods of trading, settlement and recent developments in commodity markets in India CO 4 - Discuss the Multi Commodity exchange of India Ltd (MCX)
			Unit 2 (25%)	Market Functionaries	CO - Market Functionaries CO 1 - Discuss th brokers and jobbers, bulls and bears and types of forward contracts and transferable delivery contracts CO 2 - Explain advantages and limitations of Hedging Contracts CO 3 - Discuss meaning, characteristics and types of speculation CO 4 - Examine different speculative transactions CO 5 -Discuss advantages and disadvantages of speculation
			Unit 3 (25%)	Money Market	CO - Money Market CO 1 - Discuss the definition, sources of demand and supply and characteristics of a well developed money market CO 2 - Discuss Indian Money Markets and its credit instruments CO 3 - Explain the organised and unorganised sectors of Indian Money Market CO 4 - Evaluate the difference between capital market and money market
			Unit 4 (25%)	Foreign Exchange Market and International Trade Development Associations	CO - Foreign Exchange Market and International Trade Development Associations

				<p>CO 1 - Discuss definition of Foreign Exchange and explain the sources of demand and supply of foreign exchange</p> <p>CO 2 - Explain the factors affecting foreign exchange rate</p> <p>CO 3 - Discuss MCX Stock Exchange (MCX - SX)</p> <p>CO 4 - Explain World Trade Organisation (WTO), N.A.S.D.A.Q., New York Stock Exchange and European Union (EU)</p>
Financial Management (II)			Unit 1 (10%)	<p>Corporate restructuring -I</p> <p>CO Corporate restructuring -I</p> <p>CO1 Explain corporate restructuring</p> <p>CO2 Explain the devices of acquisitions or expansion</p> <p>CO3 Explain the types of merger</p> <p>CO4 Discuss the reasons for merger</p> <p>CO5 Explain the cost and benefits of merger</p> <p>CO6 Explain the method for purchase of a division</p> <p>CO7 Explain the advantages and disadvantages of merger</p> <p>CO 8 Explain the absorption , purchasing and takeover</p> <p>CO 9 Discuss the defensive measures against hostile takeover</p>
			Unit 2 (10%)	<p>Corporate restructuring - II</p> <p>CO Corporate restructuring - II</p> <p>CO 1 Explain forms of sell offs</p> <p>CO 2 Explain divestitures , spin offs , split ups</p> <p>CO 3 Explain the changes in ownership and control</p> <p>CO 4 Discuss going public , privatization and disinvestments</p> <p>CO 5 Explain leveraged buy outs , buyback of shares and joint ventures</p>
			Unit 3 (10%)	<p>Lease finance</p> <p>CO Lease finance</p> <p>CO 1 Explain lease financing</p> <p>CO 2 Explain the types and characteristics of lease financing</p> <p>CO 3 Discuss the advantages and disadvantages of lease financing</p> <p>CO 4 Differentiate between financial lease & operating lease</p> <p>CO 5 Explain mechanics of leasing</p> <p>CO 6 Discuss the lease buy decision of evaluation</p> <p>CO 7 Explain hire purchase finance</p>

Unit 4 (10%)	Analysis of financial performance	<p>CO Analysis of financial performance</p> <p>CO 1 Explain the objectives of financial analysis and interpretation</p> <p>CO 2 Explain the methods of analysing and interpretation</p> <p>CO 3 Explain leverage</p> <p>CO 4 Explain operating leverage</p> <p>CO 5 Explain the sensitivity of operating profit</p> <p>CO 6 Explain the utilities of operating leverage</p> <p>CO 7 Explain the meaning and effect of financial leverage</p> <p>CO 8 Discuss financial break even point</p> <p>CO 9 Explain degree of changer in EBIT on DFL</p> <p>CO 10 Explain the utilities of financial leverage</p> <p>CO 11 Explain the advantages and disadvantages of financial leverage</p> <p>CO 12 Explain the essential condition for financial leverage</p> <p>CO 13 Explain the degree of combined leverage</p> <p>CO 14 Explain the sensitivity of EPS to change in sales volume</p> <p>CO 15 Explain the utilities of combined leverage</p>
Unit 5 (10%)	Intangible intensive companies	<p>CO Intangible intensive companies</p> <p>CO 1 Explain the features of intangible asset</p> <p>CO 2 Explain the implication for financial management</p> <p>CO 3 Explain the types of intangible assets and approaches to valuation</p> <p>CO 4 Discuss the economic approach to valuation</p> <p>CO 5 Explain the infosys technologies and an example of intangible intensive company</p>
Unit 6 (10%)	International financial management	<p>CO International financial management</p> <p>CO 1 Explain the basic problems in international financial management</p> <p>CO 2 Discuss the role of FPI in india</p> <p>CO 3 Explain the domestic v/s international financial management</p>
Unit 7 (10%)	Inflation , recession and financial management	<p>CO Inflation , recession and financial management</p> <p>CO 1 Explain inflation</p> <p>CO 2 Discuss the effects on financial management and its remedies</p>

				CO 3 Explain recession CO 4 Explain effects on financial management and its remedies
		Unit 8 (10%)	Hybrid financing & corporate governance	CO Hybrid financing & corporate governance CO 1 Explain hybrid financing CO 2 Explain preference capital CO 3 Discuss features of warrants and convertible debentures CO 4 Explain valuation of warrants CO 5 Explain valuation of compulsorily and optionally convertible debentures CO 6 Explain motives for issuing warrants convertible debentures CO 7 Explain innovative hybrids CO 8 Explain the organization of corporate governance CO 9 Explain the divergence of interest CO 10 Discuss the devices for containing agency costs CO 11 Explain the corporate governance in industrially developed world CO 12 Explain reforming corporate governance CO 13 Explain legal provision and SEBI code CO 14 Explain executive compensation CO 15 Discuss employee stock option scheme
		Unit 9 (20%)	Case study	CO Case study
Strategic Management (II)		Unit 1(25%)		CO Corporate Capabilities and Strategic Formulation CO1 Explain the meaning of Corporate Cpabilities CO2 Explain the concept of Value Chain Analysis CO3 Explain the meaning and need of establishing competitive advantage CO4 Explain the need and importance of sustaining competative advantage CO5 Explain the meaning of Strategy Formulation CO6 Describe the Process of Strategy Formulation
		Unit 2(25%)		CO Strategy Implementation CO1 Describe the concept of Resource Allocation

				<p>CO2 Explain various approaches of Resource Allocation</p> <p>CO3 Explain the bases of Resource Allocation</p> <p>CO4 Explain the meaning and process of Strategy Implementation</p> <p>CO5 Identify and explain problems of Strategy Implementation</p>
		Unit 3 (25%)		<p>CO Strategy Evaluation</p> <p>CO1 Explain the Concept of Strategy Evaluation</p> <p>CO2 Explain the meaning of Strategic and operational control</p> <p>CO3 Explain the difference of Strategic and operational control</p> <p>CO4 Explain the techniques of Strategic Evaluation and Control related to Strategic Momentum</p> <p>CO5 Explain the techniques of Strategic Evaluation and Control related to Strategic Leap Control</p> <p>CO6 Describe the techniques of Operational Evaluation and Control for Internal Analysis</p> <p>CO7 Describe the techniques of Operational Evaluation and Control for Overall Analysis</p>
		Unit 4 (25%)		<p>CO Global Issues in Strategic Management</p> <p>CO1 Detail various modes of entry in Global Market</p> <p>CO2 Detail the supporting organisations for global entry-EPC</p> <p>CO3 Explain advantages related to Global Entry</p> <p>CO4 Explain concerns related to Global Entry</p>
Financial Management account (X)		Unit 1 (45%)	Differential costing	<p>CO Different method of costing and tools used by the management accountant to develop, skill to evaluate the problems and arrive at proper decision.</p> <p>CO Differential costing</p> <p>CO1 Explain differential costing</p> <p>CO2 Explain the features of differential costing</p> <p>CO3 Explain the implication of differential costing</p> <p>CO4 Differentiate between marginal and differential costing</p> <p>CO5 Discuss the application of differential costing</p>
		Unit 2 (25%)	Cost of Capital	<p>CO cost of capital</p> <p>CO 1 Define the concept of cost of capital</p>

				<p>CO 2 Calculate cost of equity capital</p> <p>CO 3 Calculate cost of preference capital</p> <p>CO 4 Calculate cost of retained earnings</p> <p>CO 5 Calculate Weighted average cost of capital</p>
		Unit 3 (20%)	Product pricing	<p>CO Product pricing</p> <p>CO 1 Explain price in policy</p> <p>CO 2 Explain aims and objectives of pricing decision process</p> <p>CO 3 Explain role of cost in pricing</p> <p>CO 4 Explain pricing methods</p> <p>CO 5 Explain opportunity cost pricing, target pricing, administered prices</p> <p>CO 6 Discuss strategies in product pricing</p> <p>CO 7 Explain pricing strategies for new products, pricing of established products</p> <p>CO 8 Explain non-financial factors in pricing</p> <p>CO 9 Explain the limiting factors in product pricing</p> <p>CO 10 Explain management accountant's role in product pricing</p>
		Unit 4 (10%)	Security Analysis & Portfolio Management	<p>CO Security Analysis & Portfolio Management</p> <p>CO 1 Explain the meaning of investment</p> <p>CO 2 Differentiate between investment and speculation</p> <p>CO 3 Differentiate between speculation and gambling</p> <p>CO 4 Explain the meaning of portfolio management</p> <p>CO 5 Discuss the factors affecting investment decisions</p> <p>CO 6 Explain the general factors affecting value of industry's shares</p> <p>CO 7 Explain the specific factors affecting company's shares</p> <p>CO 8 Discuss the timing of investment decisions.</p>
Financial Management account (XI)		Unit 1 (10%)	Final Accounts of Banking Companies-1	<p>CO Final Accounts of Banking Companies-1</p> <p>CO1 Discuss Non-Performing Assets</p> <p>CO2 Discuss effect on working of the bank</p> <p>CO3 Discuss Remedies to reduce Non - Performing Assets (NPA)</p>

Unit 2 (40%)	Final Accounts of Banking Companies-2	CO Final Accounts of Banking Companies-2 CO1 Discuss Final Accounts of Banking Companies CO2 Discuss Final accounts of Co-operative Bank (As per Gujarat Co-operative Act and RBI Regulations)
Unit 3 (30%)	Leases Accounting : (Practical)	CO Leases Accounting : (Practical) CO1 Discuss Concept of leasing CO2 Discuss Advantages of leasing CO3 Discuss Disadvantages of leasing, CO4 Discuss Types of Leasing CO5 Explain Lease Evaluation, CO6 Enumerate Accounting treatment for leases as per Accounting Standard 19 - Leasing in India. CO7 Describe Decision making on the basis of either to Buy, Lease or Hire Purchase
Unit 4 (10%)	Export Procedures & Documentation : (Theory)	CO Export Procedures & Documentation : (Theory) CO1 Discuss Offer and receipts of confirmed orders CO2 Explain producing the goods CO3 Discuss Shipment in export CO4 Discuss Banking Procedures in export CO5 Discuss how negotiation in export is done CO6 Explain Aligned Documentation System (ADS) CO7 Discuss various types of Export incentives
Unit 5 (10%)	Import Procedures & Documentation : (Theory)	CO Import Procedures & Documentation : (Theory) CO1 Discuss various Categories of Importers CO2 Discuss various Special Schemes for Imports CO3 Discuss when & how to Obtain import license

Financial Management account (XII)	Unit 1 (40%)	Standard Costing	CO Standard Costing : (Practical) CO1 Explain Material variances, CO2 Explain Labour variances, CO3 Explain Overhead variances CO4 Explain Sales Variances. CO5 Discuss Planning and operational variances. CO6 Discuss Interpretation of variances, CO7 Explain Investigation of Variances.
	Unit 2 (15%)	Accounting for Underwriting & Brokerage : (Practical)	CO Accounting for Underwriting & Brokerage : (Practical) CO1 Explain provisions of Underwriting commission. CO2 Explain concept of marked and unmarked applications. CO3 Explain difference of full underwriting and part underwriting. CO4 Discuss a concept of Firm Underwriting.
	Unit 3 (15%)	Divisional Profit Performance Measurement : (Practical)	CO Divisional Profit Performance Measurement : (Practical) CO1 Discuss a Meaning of decentralized profit centers CO2 Discuss arguments in favour of and against decentralized profit centers CO3 Discuss Cost benefit analysis for decentralization CO4 Explain methods of measuring divisional performance.
	Unit 4 (10%)	Inter Divisional Transfer Pricing : (Theory)	CO Inter Divisional Transfer Pricing : (Theory) CO1 Discuss Concept of Inter Divisional Transfer Pricing. CO2 Explain Transfer pricing methods (Pricing at cost, standard cost plus lumsum, market price, prorating for overall contribution, Dual pricing, negotiated prices) CO3 Discuss Guiding principles in fixing transfer prices

				CO4 Explain Benefits of transfer pricing policy CO5 Describe International transfer pricing.
		Unit 5 (20%)	Parity condition and Currency : (Theory)	CO Parity condition and Currency : (Theory) CO1 Explain various types of purchasing power parity. CO2 Explain interest rate parity CO3 Discuss Fisher effect and International Fisher effect CO4 Discuss expectations theory and forward exchange rate CO5 Discuss requirements for successful currency forecasting.