

B.COM STRATEGIC FINANCE-CMA
PROGRAMME LEARNING OUTCOMES (PLOs)

1. The program provides an in-depth knowledge of various functional areas of commerce and management through theoretical studies and practical application of tools and techniques as required by the manufacturing and services sector.
2. The program inculcates critical thinking and research skills essential to provide viable solutions to business situations and problems.
3. The program aims to mould students into leaders that are compassionate yet efficient and be responsible citizens.
4. Students completing this program will be able to exhibit managerial skill sets and demonstrate competencies for employability and career enhancement.
5. The program enables students to acquire accounting proficiency and financial skills that aid in making strategic business decisions and prepare them to qualify as Certified Management Accountant.

B.COM STRATEGIC FINANCE-CMA
COURSE LEARNING OUTCOMES (CLOs)

I SEMESTER

DSC: 1 - FINANCIAL ACCOUNTING - I

1. Comprehend the accounting procedure in conversion of partnership to a limited company
2. Understand the importance of hire purchase system and its accounting treatment as per Hire Purchase Act.
3. Acquaint with the concepts of Royalty and its accounting treatment
4. Insights on Consignment Transactions and its accounting treatment
5. Theoretical foundation on IND AS and IFRS

DSC 2-MANAGEMENT & BEHAVIORIAL PROCESS

1. Identification and Integration of Principles of Management into Management Practices with Social Responsibilities and Ethical issues in Business Scenario.
2. Build Insights on Managerial Planning, and Execution of Business Decisions.
3. Develop analytical skills in Organising and Staffing.
4. Gain Insights on Leadership Styles, Communication and Motivational Practices.
5. Analyse the Organizational Models to Inculcate Organizational Behaviour
6. Analyse Group Behavioural influence and its impact on Team work, attitude and perception in Decision Making.

DSC 3-FINANCIAL PLANNING AND PERFORMANCE-CMA-1A

1. Demonstrate the steps involved in strategic planning process in financial decisions.
2. Develop an understanding about budgetary methodology for cost-return optimization.
3. Apply an appropriate Budgeting methodology in accordance with the Organization demand.
4. Application of forecasting techniques using Regression Models
5. Understand comparative analysis of cost and variance in standard cost control system.
6. Imparting the knowledge about Reporting Segments and Responsibility Centre
7. Application of Key Performance Indicators in Profitability analysis.

II SEMESTER

DSC: 4 - FINANCIAL ACCOUNTING - II

1. Comprehend the need for Insurance and preparation of statements for Stock Valuation and analysis of Average Clause and treatment of Abnormal Losses in Insurance Policies.
2. Assimilate the significance of conversion of Single Entry to Double Entry System and its accounting treatments
3. Knowledge on different Types of Branches and its accounting treatment
4. Knowledge on Departmental Accounting and Inter Departmental Accounting
5. Familiarize the concept of Lease Accounting and preparation of Accounting Statements including Financial and Operating Lease

DSC 5-HUMAN RESOURCES MANAGEMENT

1. Familiarize the concepts, principles and functions of Human Resource Management and role on Human Resource Manager
2. Knowledge on Human Resource Planning in an Organisation.
3. Identification of Training needs and its methods training.
4. Assess the principles of wage and salary administration based on Performance Management.
5. Impart reasons of Internal Mobility with Right- Sizing.
6. Knowledge on Impact of recent trends in HRM with Global perspective.

DSC 6-FINANCIAL ANALYTICS AND CONTROL-CMA-1B

1. Develop decision making ability by constantly updating raw data and predicating possible future outcomes more effectively.
2. Familiarize the students with data analytic and its applications in various functional departments of Organization.
3. Classification of costing systems and different types of costs.
4. Ability to create and develop a business continuity plan.
5. Develop GRC programs, Business processes that can make better decisions in a risk aware environment.
6. Understand the risk of data loss, IP, and Brand reputation due to cyber-attacks and data theft.
7. Impart knowledge about each component of supply chain management and its Implications towards continuous Business Process Improvement.
8. Equip with the risks and internal controls of an organization and preparation of risk control matrix.

SEC- 1 BUSINESS COMMUNICATION AND SOFT SKILLS

1. Enhanced effective listening skills and overcome the barriers of purposeful listening with Improvised speaking skills, pronunciation and training in articulation.
2. Compose business correspondence letters and business Research Reports
3. Effective understanding of presentation and negotiation skills
4. Understand different business etiquettes
5. Awareness about communication tools through electronic mode

III SEMESTER

DSC: 7 - CORPORATE ACCOUNTING

1. Knowledge on various Factors and Methods in Valuation of Shares of an organization.
2. Understand the Process of Valuation of Goodwill
3. Familiarize the concepts of redemption of Preference Share, debentures and buy back of shares
4. Preparation of Final Accounts of a Company as per Latest Provision of Companies Act 2013
5. Conceptual Understanding of Auditing and its importance.

DSC 8-INTERNATIONAL FINANCIAL REPORTING-CMA-1C

1. Demonstrate an understanding of how the four basic financial statements are prepared, the purpose, uses of each financial statement and also demonstrate the understanding of integrated reporting (IR), Integrated Thinking and the Integrated Report and the relation between them.
2. Understand the revenue recognition concepts and its application, income measurement concepts related to gains & losses of fixed assets, comprehensive income and discontinued operations.
3. Understand the various current asset and current liability valuation including accounts receivable, inventory, accounts payable and employee related liabilities,
4. Knowledge on Non-current asset valuation i.e., the accounting treatment for fixed assets during purchase, sale, its impairment and the different depreciation methods. Amortization and impairment of intangible assets.
5. Insights on inter-period tax allocation/deferred income taxes and distinguish between finance and operating leases and learn about the presentation of these items on the financial statements.
6. Understand the transactions affecting the equity including paid-in-capital, retained earnings and the effect on shareholder's equity upon issuance of stock dividends and stock splits.

DSC 9-MARKETING MANAGEMENT

1. Understand the core concepts and the role of marketing in business and society.
2. Apply ethical practices in marketing in the context of recent trends in marketing.
3. Understanding of the marketing environment and relevant decisions.
4. Assess the market based on segmentation and the Rural Marketing Challenges.
5. Evaluate product lines and Brands and design product mix and pricing strategies.
6. Analyze the life cycle and positioning strategies of a product in the target market.
7. Analyze the fundamentals of Product Promotion Mix.
8. Understand the significance of Logistics Management and Evaluate the Channel Management Decisions.

SEC- 2 ARTIFICIAL INTELLIGENCE

1. To empower amazing new solutions and experiences and Microsoft Azure provides easy to use services to help you get started.
2. To learn how to use Azure machine learning to create and publish models without writing code.
3. To perceive the world visually through cameras, images, and videos.
4. To learn how to automate decision support, processes using Microsoft Azure.

IV SEMESTER

DSC 10-ADVANCED CORPORATE ACCOUNTING

1. Understand the need for Liquidation of Companies and Preparation of liquidators Statement.
2. Understand the Concept of Business Combination and Process of Amalgamation and External Reconstruction.
3. Critically understand the Concept of Absorption of Companies and its Accounting Procedures.
4. Analyze and understand the process of Internal Reconstruction
5. Insights on verification and valuation of Auditing and Duties of an Auditor

DSC 11-STRATEGIC FINANCIAL MANAGEMENT- I-CMA-2A

1. Prepare and analyse common-size financial statements, prepare a comparative financial statement horizontal analysis and perform profitability analysis.
2. Calculate and interpret the Liquidity ratio, Leverage ratio, Activity ratio, Profitability ratio and Market ratio.
3. Identify the relationship between risk and return and utilize the knowledge of long-term financial management.
4. Understand the various methods of raising Capital including IPO's, subsequent/secondary offerings, and lease financing.
5. Define working capital and identify its components, calculate net working capital and explain the benefit of short-term financial forecasts in the management of working capital.
6. Understand corporate restructuring including mergers and acquisitions, leveraged buyouts and understanding of how international financing works.

DSC 12-QUANTITATIVE ANALYSIS

1. Knowledge on degrees of Equation and its Commercial Application
2. Identification and computation of Arithmetic and Geometric Progression and its commercial application.
3. Familiarize the concept of Commercial Arithmetic and its application.
4. Conceptual knowledge on business statistics and diagrammatic and graphical representation.
5. Insights on measures of central tendency and dispersion for decision making.
6. Application of Correlation and Regression analysis to solve business problems.

SEC -3 FINANCIAL EDUCATION AND INVESTMENT AWARENESS

1. Acquainted with basic knowledge of financial planning and inculcate banking habit.
2. Familiarize with tax saving options and effective income management
3. Awareness of the investment choices and trading mechanism in the securities market
4. Knowledge on tax benefits on investments.

V SEMESTER

DSC: 13 - MANAGERIAL ECONOMICS

1. Understand and apply the fundamental principles, concepts, and methods in key areas of Managerial Economics.
2. Demonstrate problem solving and analytical skills to assess Demand for Business through Consumer Analysis.
3. Familiarize and interpret Business Firm's production and cost concept structure.
4. Analyse the performance of the firms under different market structures and evaluate the economic outcome.
5. Introducing the nature of various macroeconomic variables such as Concepts of National Income, circular flow of income in all the sectors of the economy.
6. Thoroughly comprehend concepts and theories related to public finance.

DSC: 14 - BANKING THEORY AND PRACTICE

1. Comprehend the Structure and System of Indian Banking
2. Practical insights into the Banking Innovations and e-Banking Processes
3. Describe the role and functions of the Reserve Bank of India
4. Understand the features of various Negotiable Instruments and their implications
5. Examine the role of Paying and Collecting Banker in different capacities
6. Illustrate the Principles of sound Bank lending and types of Bank credit facilities
7. Insights into the causes and management of NPA in Banks

DSC: 15 - CORPORATE LAW

1. Comprehend the purpose of framing of the CA 2013, Characteristics of a company and Types of Companies
2. Familiarized with the concept of Promoters and enumerate the steps in the formation of a company
3. Understand the different provisions relating to acquiring membership in a company
4. Describe the legal concept of directors and Company Secretary
5. Develop an understanding of conducting of board and other meetings as per the provisions of the act
6. Knowledge of the provisions relating to corporate insolvency
7. Comprehend the objectives, principles and elements of corporate governance

DSC 16 - BUSINESS POLICY AND STRATEGIC MANAGEMENT

1. Familiar with the Need and Objectives of a Business Policy
2. Understand the Process of Strategic Management, Strategic Decision Making and the Role of Strategist
3. Knowledge to Scan and Appraise the Environment in which the Business Operates.
4. Familiar with the Various Strategic Plans at Different Levels of Business
5. Implementation of Strategies by Understanding the Various Aspects of Strategy Implementation by using Key Result Area and Strategic Evaluation
6. Aware of the corporate social responsibilities of business.

DSE: 1 – STRATEGIC FINANCIAL MANAGEMENT-II-CMA-2B

1. To understand marginal, sunk and opportunity costs and recall cost volume profit analysis.
2. To demonstrate understanding of pricing methodologies
3. To demonstrate understanding of enterprise risk management.
4. To identify a system of investment decision and develop stages of capital budgeting
5. To understand the importance of ethics for management accounting and financial management professionals

VOC-I -TAXATION– I

1. Introduction of basic concept of Income Tax system with regard to structure, Powers and Functions of Income Tax authorities.
2. Impart knowledge on the Provisions related to Residential Status of Individual in India.
3. Comprehend knowledge of different Heads of Income and Assessment Procedure.
4. Provide knowledge about the components and Computation of Taxable Salary.
5. Describe about the provision of house property income and its computation

SEC 4- ADVANCED EXCEL

1. Demonstrate working knowledge of MS Excel, in creating and uploading files to Excel web- Based application, using select options and status bar, selecting cells and entering data and naming convention in Excel.
2. Perform actions necessary to format cells, numbers, dialog box, borders, background colour and font of data. Display an understanding of the use of conditional formula, conditional Sum and conditional count for
3. Computations in MS Excel.
4. Calculate Future Value, Present Value, Loan Payments, Principal, Interest, Interest Rate, Internal Rate of Return, Straight-Line Depreciation, Declining Balance Depreciation, and Sum-of-the-Years-Digits Depreciation Using Excel.
5. Create, format, sort, filter, modify and summarize Pivot Tables and Pivot Charts
6. To learn the context of Data Visualization and Application of Visualization Tools

VI SEMESTER

DSC: 17 - BUSINESS LEGISLATIONS

1. Introduction to the concepts of Business Law and its Scope with regard to Indian Contract Act 1872
2. Understand the Indian Sale of Goods Act & familiarize the students about sales, Conditions and Warranties.
3. Provide Knowledge about Intellectual property Legislations, Inventions, Patentees and WTO Rules.
4. Analyse the Environment Protection Act and familiarize the students on how to be an active participant in protecting the Environment.
5. Comprehend the Consumer Protection Act and spreading awareness about consumer rights and various Consumer Redressal Agencies.
6. Provide an overview of Foreign Exchange Management Act.
7. Describe the Concepts and Salient Features under Cyber Laws highlighting Provisions pertaining to Piracy.
8. Create an awareness about Provisions of Competition Law.

DSC: 18 - INTERNATIONAL BUSINESS ENVIRONMENT

1. Critical Understanding of the Importance of International Business
2. Determine the Forces Operating in the International Business Environment
3. Evaluation of the Different Modes of Entering International Business and Determine the roles of the Different Regional Trading Blocks in the context of International Business
4. Determine the Aspects of Globalization and its Contribution to International Business
5. Understand the Bird's Eye View of International Finance s and Information Required for the Success of International Business
6. Familiarise the virtual international business requirements post Covid Era

DSC 19 INTERNATIONAL AUDITING-CPA-NON CMA

1. Develop an understanding of the generally accepted auditing standards framework and overall objectives of audit.
2. Students will be able to understand the planning and performance of an audit or non-audit engagement
3. Understand an entity's internal control and comprehend the role it plays in determining the audit procedures to perform and the opinion formed on financial statements and internal control over financial reporting.
4. Identify the factors when issuing an examination or review report for an attestation engagement and prepare a draft review report.
5. Identify the factors that an auditor should consider when forming an opinion on an entity's financial statements.

6. Evaluate the sufficiency and appropriateness of evidence obtained during the audit engagement for an issuer or non-issuer.

DSC 20 - TECHNIQUES OF COST CONTROL

1. Students Understand the Tools and Techniques Used in Cost Accounting.
2. Marginal Cost Concepts Are Understood Which Helps Students in Decision Making
3. Students Are Aware of Budgets and Budgetary Control Techniques
4. Students Get Information of Different Types of Differential Cost Concepts.
5. Students Are Acquainted with Marginal Cost Concepts

DSE: 2 - FINANCIAL MARKETS AND SERVICES

1. Familiarize the relevance of Indian Financial System and Financial Markets.
2. In Depth Knowledge about Money Market Components and instruments.
3. Understanding the Types of Financial Services and its Importance and Identify the Role of Credit Rating Agencies in India
4. Knowledge on Role of Merchant Banking Services in India.
5. Disseminate the Knowledge about Various Mutual Fund Schemes and its Importance.
6. Assess the Relevance of Leasing and Factoring for a Business.

VOC 2 - TAXATION - II

1. Computation on provision of Business Incomes or Professional Incomes for their own profession or Businesses.
2. Describe about the Provisions of Capital Assets when sold and computation of its Taxability.
3. Impart knowledge on Taxable Income from other sources
4. Provide understanding on how to compute tax Liability of an Individual from various sources along with deductions u/s 80C TO 80U
5. Understanding the provisions of GST in India

SEC – 5 ENTREPRENEURSHIP AND NEW VENTURE CREATION

1. In-depth understanding of the concepts of entrepreneurship, challenges faced by them and the ways to overcome them.
2. Evaluation of sources and methods for generating business ideas and how to apply them in various sectors.
3. To Understand the Importance of SMEs and their contribution for the Economic Development.
4. Access the types of business models, their implementation and evaluate the construction of a business plan
5. Analyse the sources of funds available and institutional support provided to growing entrepreneurs.

6. Analyse the life cycle of a venture and various expansion strategies available for entrepreneurs.