

**Learning Outcomes  
of  
Post Graduate Diploma in Finance and Taxation  
(P.G.D.F.T.)**

**Under**

***Tripura University Rules & Regulations for the Integrated Masters' Degree  
Programme in the Choice Base Credit System (CBCS)***



**Department of Commerce  
Tripura University  
(A Central University)  
2020**

<https://www.tripurauniv.ac.in/Page/departmentsDetailsHome/21-DepartmentsHome>

<b>Program Specific Outcomes</b>			
PSO1: Enhance the application of taxation polices for the welfare of business.			
PSO2: Develop the decision-making skills through the lens of Taxation policies.			
PSO3: Develop the skill of tax planning using deduction available.			
PSO4: Enhance entrepreneurial skills for starting new business ventures.			
<b>Course Specific Outcomes</b>			
<b>Semester I</b>			
<b>Course Code</b>	<b>Course Title</b>		<b>Course Specific Objectives (COs)</b>
PGDFT 701	Managerial Accounting		<ul style="list-style-type: none"> <li>• <i>CO1: Learn the conceptual knowledge about the Managerial Accounting, Financial Accounting and Cost Accounting and relation between them.</i></li> <li>• <i>CO2: Analyze and interpret the financial statement by employing the financial ratios and various financial analytical tools to have the foothold in accounting arena</i></li> <li>• <i>CO3: Prepare and Understand Cash flow and Fund flow statement and analyze the transactions of difficult nature.</i></li> <li>• <i>CO4: Learn the Budgetary Control techniques, Marginal costing, Break-even analysis and their application in business and accounting.</i></li> </ul>
PGDFT 702	Financial Management		<ul style="list-style-type: none"> <li>• <i>CO1: Learn the conceptual knowledge about the Financial Management, Time Value of Money and Risk and Return.</i></li> </ul>

			<ul style="list-style-type: none"> <li>• <b>CO2:</b> Understand the various sources of Finance, concept of Leverage, and Cost of Capital.</li> <li>• <b>CO3:</b> Learn various Capital Structure Theories and Capital Expenditure Decisions.</li> <li>• <b>CO4:</b> Learn various theories of Dividend policy and their implications in the field of accounting and Finance.</li> </ul>
PGDFT 703	Financial Institutions and Financial Markets		<ul style="list-style-type: none"> <li>• <b>CO1:</b> Bridge the gap between theory and practical applications.</li> <li>• <b>CO2:</b> Enable the students to understand the Indian financial System.</li> <li>• <b>CO3:</b> Enable the student to understand the role of Financial Institutions, Primary Market, Secondary Money Market, and Capital Market in economic growth and development of a nation.</li> <li>• <b>CO4:</b> Provide students with the knowledge to deal in secondary as well as primary market.</li> </ul>
PGDFT 704	Direct Taxes-I		<ul style="list-style-type: none"> <li>• <b>CO1:</b> To make students familiar with the Indian Taxation System</li> <li>• <b>CO2:</b> Understand the various heads of Income.</li> <li>• <b>CO3:</b> Understand the importance of the tax planning.</li> <li>• <b>CO4:</b> To bridge the gap between and theory and practices.</li> </ul>

PGDFT 705	Information Technology		<ul style="list-style-type: none"> <li>• <b>CO1:</b> Understand the conceptual theory of E-commerce.</li> <li>• <b>CO2:</b> Know about the various Models of E-commerce and their limitations.</li> <li>• <b>CO3:</b> Understand various risk involved in E-commerce.</li> <li>• <b>CO4:</b> Practically understand the use of E-commerce.</li> </ul>
<b>Semester II</b>			
PGDFT 801	Security Analysis & Portfolio Management		<ul style="list-style-type: none"> <li>• <b>CO1:</b> Learn the nature, scope and approaches of Investment Analysis and basic mathematical measurement of security risk and returns.</li> <li>• <b>CO2:</b> learn the conceptual knowledge about financial assets and security markets.</li> <li>• <b>CO3:</b> Understand the role and importance of SEBI, Merchant bankers, underwriters, registrar and manager in public issue.</li> <li>• <b>CO4:</b> Learn the valuation of securities using fundamental analysis, and technical analysis.</li> </ul>
PGDFT 802	Quantitative Techniques for Financial Decisions		<ul style="list-style-type: none"> <li>• <b>CO1:</b> understand the practical applications of business data by employing measures of central tendency, dispersions, correlation and regression analysis.</li> <li>• <b>CO2:</b> learn the effective use of spreadsheet for presentation and visualization of numerical data</li> <li>• <b>CO3:</b> analyze the numerical data and interpret it.</li> </ul>

			<ul style="list-style-type: none"> <li>• <b>CO4:</b> Bridge the gap between the theory and practices.</li> </ul>
PGDFT 803	Direct Taxes-II		<ul style="list-style-type: none"> <li>• <b>CO1:</b> Understand the process of set off and carry forward of losses.</li> <li>• <b>CO2:</b> Understand the application of the various deductions available.</li> <li>• <b>CO3:</b> Learn the method of Tax Planning, tax evasion and avoidance.</li> <li>• <b>CO4:</b> Learn taxation policies related to various specific business.</li> </ul>
PGDFT 804	Indirect Taxes- Structure and Procedure		<ul style="list-style-type: none"> <li>• <b>CO1:</b> Explore the history of indirect tax to GST Act, and need of one nation one tax policy</li> <li>• <b>CO2:</b> Analyze and understand various types of Goods and Services Taxes, and exemption to it.</li> <li>• <b>CO3:</b> Procured of registration under GST.</li> <li>• <b>CO4:</b> Enable student to practically calculate the GST.</li> </ul>
PGDFT 805	Project Work/ Dissertation		<ul style="list-style-type: none"> <li>• <b>CO1:</b> Enabling students to gather the knowledge of Research work.</li> <li>• <b>CO2:</b> Give student a glimpse of research work.</li> <li>• <b>CO3:</b> To implant the interest of research work among students.</li> <li>• <b>CO4:</b> preparation of PG Dissertation after testing through anti-plagiarism software following the formalities as prescribed by the competent authority</li> </ul>

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