

M.COM. (Financial Accounting)



Course Outcomes

**FACULTY OF COMMERCE & BUSINESS MANAGEMENT
KAKATIYA UNIVERSITY
Vidyaranyaपुरi, Warangal**

M.Com (FA) is two year full time post-graduate degree programme. It is an extension to regular Master of Commerce (M.Com) designed to meet the specific needs of financial professional in modern corporate world. The program is developed, to keep conformity with the requirements of Choice Based Credit System.

Program Specific Outcomes (PSOs)

PSO - 1: Students develop the ability to comprehend and imbibe core and functional accounting, financial and investment concepts in modern business environment and domain specific knowledge.

PSO - 2: Equip the students with requisite knowledge, skills and right attitude necessary to provide effective leadership in modern corporate world.

PSO - 3: Develop competent Finance Analysts with strong ethical values, capable of assuming a pivotal role in various sectors of the global economy and society, aligned with the national priorities.

PSO - 4: Develop skills for analysing of the business and financial data, application of relevant analysis and problem solving in other functional areas for taking proper decision at right time for the success of corporate.

PSO - 5: Develop attributes for research in corporate world and applying the results of research in the development of organisations using modern technology.

Program Outcomes:

PO1: Students will get adequate exposure to operational procedures in Finance, Banking, Accounting, Taxation, International Business and Accounting Standards.

PO2: Managerial skills of the students are developed by adopting practical approaches like knowledge over Tally, RDBMS, Investment Management and Strategic Financial Management and providing opportunity in learning the required skills in modern corporate world.

PO3: Students will be made competent as financial professionals with strong ethical values capable of assuming an important role in various sectors of the Indian corporate world and society to achieve the Sustainability objectives.

Program Outcome 4: Students interest in pursuing academic careers acquire the ability to bond with their specializations and come up with primary ideas of research to be carried in their respective fields.

Program Outcome 5: Students will be facilitated over national and international trends for enhancing their ability for running business, practicing accounting and auditing procedures, IFRS, and also enabling to understand the functioning of various regulatory bodies.

MAPPING

	Title of the Paper	PO1	PO2	PO3	PO4	PO5	PS01	PS02	PS03	PS04	PS05
Code	Semester - I										
101	Business Environment	X	-	X	-	X	X	X	-	-	-
102	Managerial Economics	-	-	X	-	X	-	X	-	-	X
103	Corporate Financial Accounting	X	-	-	-	X	X	-	X	-	-
104	Quantitative Techniques	-	-	X	-	-	X	-	-	X	-
105	Organization Theory & Behaviour	-	X	-	X	-	-	X	-	-	X
	Semester - II										
201	Marketing Management	-	-	-	X	-	X	X	-	-	-
202	Financial Management	X	X	X	-	X	X	-	X	X	-
203	Advanced Cost & Management Accounting	X	-	-	-	X	X	X	-	X	-
204	Accounting Standards & Financial Reporting	X	-	-	-	X	X	X	-	-	X
205	Computer Applications in Accounting	X	X	-	-	X	-	-	-	X	X
	Semester - III										
301	Accounting in Banking and Insurance	X	X	-	-	X	X	-	X	-	-
302	Strategic Management	-	X	-	X	-	-	-	-	-	X
303	Indian Financial System	X	-	X	-	X	X	-	X	-	-
304	Security Analysis and Portfolio Management	-	X	X	-	-	X	-	-	X	-
305	Corporate Tax Management	X	-	X	-	-	-	-	X	X	-
	Semester - IV										
401	Business	-	-	-	X	-	-	X	-	X	X

	Title of the Paper	P01	P02	P03	P04	P05	PS01	PS02	PS03	PS04	PS05
	Research Methods										
402	Financial Derivatives	x	-	x	-	-		x	x	-	-
403	Financial Services Management	x	-	x	-	-	x	-	-	x	-
404	Strategic Cost Management	x	-	-	-	x	x	-	-	x	-
405	Strategic Financial Management	-	x	-	-	-	x	-	-	X	-

SEMESTER – I - COURSE OUTCOMES

Code	Course title	COs
101	Business Environment	<p>CO1 – The students will be able to understand the concept of business environment its meaning, scope and importance.</p> <p>CO2 – To give an insight into Economic environment, Economic system, Mixed economy and different Economic policies.</p> <p>CO3 – To make the students aware about legal framework of business regulatory institutions like...TRAI-SEBI-IRDA etc.,</p> <p>CO4 – • To enable the students to understand the socio cultural environment, social responsibility of business and social audit in India.</p> <p>CO4 – • To give students an understanding of the various constituents of the local and global business environments.</p>
102	Managerial Economics	<p>CO1 – • To help the students form a clear idea of Managerial Economics.</p> <p>CO2 – To enable the students understand determination of price under different market forms.</p> <p>CO3 – To enable the students understand the situation of consumer and producer equilibrium.</p> <p>CO4 – To describe the concept of Price and Output decisions in Perfect Competition.</p> <p>CO5- To understand the concept of industry and factors influencing size of firm.</p>
103	Corporate Financial Accounting	<p>CO1- To give a broad view of the legal provisions relating to company accounts and followed for the preparation of final accounts of companies as per Companies Act 2013.</p> <p>CO2- To give a detailed view of basic merger and acquisition process in either buying or selling companies.</p> <p>CO3- To understand the concept of Inflation Accounting and different approaches of Inflation Accounting.</p> <p>CO4- It helps the students to understand accounting for personal investments in the light of applicable accounting standard as also effects of cum interest/dividend and ex interest/dividend prices on profits/loss and income. To make them understand</p>

		<p>valuation of investment.</p> <p>C05- The students will be able to understand the concept of Double Accounting its nature and importance and also know the how to prepare final accounts of Electricity Company Undertakings.</p>
104	Quantitative Techniques	<p>C01- To bring out clearly the importance of statistics in solving different research problems</p> <p>C02- To enable the students in-depth understanding of the concepts of probability, sampling, correlation and their applicability</p> <p>C03</p> <p>C04- To help the students gain a comprehensive view of the usage and importance of SPSS in solving different statistical problems.</p> <p>C05-To enable the students understand the Difference between Parametric and Non-parametric tests.</p>
105	Organisation Theory and Behaviour	<p>C01- To equip the students with the basic idea and introduction on organizational behavior as a concept.</p> <p>C02- To give a light on the concept of Individual Behavior in Organization.</p> <p>C03 Explain and helps the students to gain more knowledge on Group Behavior.</p> <p>C04 To understand the concept of Behavioural basis organization process.</p> <p>C05- To introduce the concept of organizational Communication and leadership.</p>

SEMESTER – II – COURSE OUTCOMES

Code	Course title	COs
201	Marketing Management	<p>C01 – To understand the concept of marketing, its concepts, evolution, role of marketing in economic development, functions and recent trends in marketing.</p> <p>C02 – To understand the marketing environment like macro, micro and its components. Competitive marketing strategies like market leader, challenger, follower, niche market and focusing on the concept of consumer behavior, buying decision, marketing research etc.</p> <p>C03 – To develop the concept of product and pricing decisions, product life cycle, and also methods of pricing like cost based, demand based and competition based pricing strategies.</p> <p>C04 – To know the channel management decision, logistics decisions.</p> <p>C05 – To understand about different promotion decisions in marketing.</p>
202	Financial Management	<p>C01 – To know the background, objectives and key terms which have been incorporated in each Chapter.</p> <p>C02 – To know the basic concept of capital structure, NIA, NOI, and leverages concept etc.</p> <p>C03 – To enable the capital budgeting decision, basic principles of estimation, methods of evaluating alternative investment projects.</p> <p>C04 – To know the dividend decision, types dividend policy and firms value by applying various models like Walter and Gordon's, Miller and Modigliani models</p> <p>C05- To know the basic concept of working capital management, estimation, cash and liquidity management, credit management, inventory management, working capital financing strategies.</p>
203	Advanced Cost & Management Accounting	<p>C01- To understand about the basic concepts of cost and management accounting.</p> <p>C02- To know about different costing methods and practical problems on costing methods.</p> <p>C03 – To know the preparation of standard costing and variances analysis.</p> <p>C04 – To enable on Activity based cost accounting concepts and practical problems.</p> <p>C05 – To assess the responsibility centers, different pricing methods.</p>
204	Accounting Standards & Financial	<p>C01- To understand the basic concepts of financial accounting standards.</p> <p>C02- To know the importance of Indian Accounting</p>

	Reporting	Standards C03 - To make familiar about International Accounting Standards. C04 - To know how to prepare the financial reporting and its types. C05 - To assess the latest trends in corporate reporting.
205	Computer Applications in Accounting - Tally	C01- To know the background of computer applications in accounting. C02- To understand how to create ledgers and different vouchers. C03 - To have a practical understanding about payroll, TDS vouchers, TCS reports in tally ERP9. C04 - To be able to generate various financial reports/statements. C05 - To assess the special features in tally.

SEMESTER – III – COURSE OUTCOMES

Code	Course title	COs
301	Accounting in Banking and Insurance	<p>C01 – To Understand the structure and functions of RBI and Banking sector reforms.</p> <p>C02 – To analyze the total structure of LIC and different policies.</p> <p>C03 – To know the preparation of final accounts of banking companies with schedules.</p> <p>C04 – To apply the accounts of Life Insurance company accounts.</p> <p>C05 –To construct the accounts of General Insurance companies.</p>
302	Strategic Management	<p>C01 – To understand the basic concepts of strategic management.</p> <p>C02 – To assess external and internal environment analysis.</p> <p>C03 – To formulate Corporate and Business level strategies.</p> <p>C04 – To implement different strategies and the role of leadership in strategy implementation.</p> <p>C05-To evaluate the strategies using different techniques.</p>
303	Indian Financial System	<p>C01- To understand the structure of Financial System and role of economical development.</p> <p>C02- To know the different money market instruments.</p> <p>C03 – To analyze the different capital instruments.</p> <p>C04- To familiarize the total overview of stock exchange.</p> <p>C05- To have a practical knowledge of RBI and SEBI.</p>
304	Security Analysis and Portfolio Management	<p>C01- To know the basic concepts of investment, speculation, stock market.</p> <p>C02- To know understand the different security investment analysis.</p> <p>C03- To know the preparation of valuation of different models.</p> <p>C04 – To understand the different risk and return approaches.</p> <p>C05 – To assess the portfolio performance measures.</p>
305	Corporate Tax Management	<p>C01- To know the basic concepts of corporate tax.</p> <p>C02- To understand the preparation of various heads and also total income.</p> <p>C03 – To know the practical knowledge about tax planning and financial decisions.</p> <p>C04 – To understand the tax issues relating to amalgamation of companies and make or buy decisions.</p> <p>C05 – To assess the special tax provisions for SEZ.</p>

SEMESTER – IV – COURSE OUTCOMES

Course Code	Course title	COs
401	Business Research Methods	<p>C01 – To introduce about different concepts related to research.</p> <p>C02 – To have a practical knowledge of research process.</p> <p>C03 – To demonstrate different research design and measurement of data.</p> <p>C04 – To understand about how to collect and interpret the research data.</p> <p>C05 – To provide in-depth view about reporting research data.</p>
402	Financial Derivatives	<p>C01 – To demonstrate knowledge of all aspects of derivative markets.</p> <p>C02 – To identify how derivative instruments can be used to hedge risk.</p> <p>C03 – To understand and use binomial tree model and black scholes model.</p> <p>C04 – To understand basic risk management and trading strategies.</p> <p>C05- To evaluate the risk and payoffs associated with trade.</p>
403	Financial Services Management	<p>C01- To understand different types of financial services and their role.</p> <p>C02- To explain about merchant banking and credit rating and their regulations.</p> <p>C03- To illustrate about problems and prospects of mutual funds.</p> <p>C04 – To understand about venture capital and lease financing.</p> <p>C05 – To have a practical knowledge about factoring and fortfitting services.</p>
404	Strategic Cost Management	<p>C01- To provide in-depth view about issues in cost management.</p> <p>C02- To understand about strategic cost audit and reporting.</p> <p>C03 - To have a practical knowledge about strategic cost management and life cycle of cost management.</p> <p>C04 – To demonstrate about balanced scored card approach and concept related to strategic translation and alignments.</p> <p>C05 – To explain about quality cost management and measurement.</p>

405	Strategic Financial Management	<p>C01- To introduce about strategic financial planning and its regulatory framework.</p> <p>C02- To explain about debt analysis and management, practical problems on EBIT and EPS.</p> <p>C03-To understand different approaches to corporate valuation and practical problems on it.</p> <p>C04 – To have a practical knowledge about value based management and performance management.</p> <p>C05 – To have a theoretical understanding of corporate restructuring framework and re-engineering.</p>
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