

M.COM. (General)



Program Specific Outcomes, Program Outcomes & Course Outcomes

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

M.Com is two year full time post-graduate degree programme. To keep conformity with the requirements of Choice Based Credit System, provisions have been made for Core Courses and Discipline specific elective courses. The Fourteen core courses have been enumerated to be offered in Semester I, Semester II, Semester III and Semester IV; i.e. five core courses each are to be taught in I and II semester and two core courses each are to be taught in III & IV semester respectively. The students will have the opportunity of selecting electives like Accounting and Finance, Marketing Management and Human Resource Management in III and IV Semesters.

Program Specific Outcomes (PSOs)

PSO - 1: Students develop the ability to comprehend and imbibe core and functional accounting and management 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 global corporate world.

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

PSO - 4: Develop skills for analysing of the business data, application of relevant analysis and problem solving in other functional areas such as marketing, finance, business strategy and human resource etc.,

PSO - 5: Develop attributes for research in academics and applied research for industry.

Program Outcomes:

P01: Fundamental knowledge in different functional areas of accounting, marketing and human resource management are imbibed by the students.

P02: Managerial skills of the students are developed by adopting practical approaches such as Tally, case studies, seminars and application of digital technology in learning the required skills in modern corporate world.

P03: Students will get adequate exposure to operational procedures in Finance, Marketing, Banking, HR, Accounting, Taxation, Quantitative techniques, International Business and Research methods.

P04: Students will be made competent as commerce 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.

P05: 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.

MAPPING

	Title of the Paper	P01	P02	P03	P04	PS01	PS02	PS03	PS04	PS05
Code	Semester - I									
101	Business Environment	--	--	--	X	X	--	--	--	--
102	Managerial Economics	--	X	--	--	--	--	X	--	--
103	Corporate Financial Accounting	X	--	--	--	X	--	--	--	--
104	Quantitative Techniques	--	--	X	--	--	--	--	X	--
105	Organization Theory & Behaviour	--	--	--	X	--	X	--	--	--
	Semester - II									
201	Marketing Management	X	--	--	--				X	
202	Financial Management	--	--	X	--			X		
203	Human Resource Management	X	--	--	--		X			
204	Management Accounting	X	--	--	--	X				
205	Computer Applications in Accounting - Tally	--	X	--	--			X		
	Semester - III									
301	Strategic Management				X		X			
302	E-Business				X				X	
311	Financial Markets and Institutions			X					X	
312	Security Analysis and Portfolio Management			X				X		
313	Corporate Tax Management			X					X	
	Semester - IV									
401	Business Research Methods									X
402	International Business			X			X			
411	Financial Services Management			X				X		
412	Strategic Financial Management			X				X		
413	Financial Derivatives			X				X		

SEMESTER – I – COURSE OUTCOMES

Code	Paper Title	Course Outcomes
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 valuation of investment.</p> <p>CO5- 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>CO1- To bring out clearly the importance of statistics in solving different research problems</p> <p>CO2- To enable the students in-depth understanding</p>

		<p>of the concepts of probability, sampling, correlation and their applicability</p> <p>C03- To help the students gain a comprehensive view of the usage and importance of SPSS in solving different statistical problems.</p> <p>C04-To enable the students understand the Difference between Parametric and Non-parametric tests.</p>
105	Organization Theory & 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	Paper Title	Course Outcomes
201	Marketing Management	<p>C01 – Understand the Introduction of Marketing Management; its Definition, Nature, Scope & Importance; its Evolution, Role, Functions & Tasks, and Recent Trends</p> <p>C02 – Assess Market Analysis & Environment, Competitive Marketing Strategies, Market Segmentation, Positioning, Consumer Behavior, and Marketing research</p> <p>C03 – Know about Product & Pricing Decisions, Price Concepts, Methods, Pricing Strategies and Price Changes</p> <p>C04 – Understand the Place Decisions, Channel Management Decisions, Physical Distribution, Market Distribution, Direct Marketing</p> <p>C05 – Know about the Promotion Decisions, Integrated Marketing Communication, Advertising, Personal Selling, Recruitment, Sales promotion</p>
202	Financial Management	<p>C01 – Assess the Introduction of Finance Function, Forms of Business Organization, Time Value of Money, Future Values and their Computation.</p> <p>C02 – Know about Financing Decision, Capital Structure, Cost of Capital, Net Income Approach, Capital Structure Decision, Leverage Analysis</p> <p>C03 – Understand the Investment Decision, Capital Budgeting Decision, Estimation of Cash Flows, Payback Period, Benefit-Cost Ratio, Capital</p>

		<p>Rationing, Inflation & Capital Budgeting</p> <p>CO4 – Know about Dividend Decision, Models, Walter and Gordon's Models, Miller and Modigliani Model, Financial Signaling, Dividend Decision, Managerial Considerations</p> <p>CO5 – Assess the Working Capital Management, Cash and Liquidity Management, Investment of Surplus Funds, Credit Management, Inventory Management, Working Capital Financing</p>
203	Human Resource Management	<p>CO1 – Know about Human Resource Management, Models of HRM, Workforce Diversity, Employee Engagement, Talent Management, Competency Management, Internationalization of HRM</p> <p>CO2 – Understand the Human Resource Planning, Job Analysis, Job Description, Job Specification, Job Design Concepts, Job Enrichment, and Recruitment Process & Methods</p> <p>CO3 – Know about Selection, Selection Process, Selection Tests, Types of Employment Tests, Online Testing, Employment Interview, General Types of Interviews and Interviewing Problems</p> <p>CO4 – Assess the Training & Development, Socialization, Training and Development Process, Job Training Methods, Employee Development, Evaluating Training and Development Effectiveness</p> <p>CO5 – Understand the Performance Management, Performance Appraisal Process, Career Planning & Development, Career Development Methods, Workshops, and Personal Development Plans</p>
204	Management Accounting	<p>CO1 – Know about the Introduction of Management Accounting, Cost Behavior & Decision-Making, Elements of Costs, Classification of Costs, and Relevant Costs & Opportunity Costs</p> <p>CO2 – Assess the Cost Analysis for Decision Making, Marginal Costing, CVP Analysis, Concept of Break-Even Point, Profit-Volume Graph and Profit Planning, and Managerial Applications in Decision Making</p> <p>CO3 – Understand Management Accounting for Planning & Control, Budgetary Control, Standard Costing, Standards Setting, Variance Analysis, Labour, Overhead and Sales Variances</p> <p>CO4 – Know about the Management Control System & Responsibility Accounting, Responsibility Centers, Transfer Pricing, Performance Reports, Advantages of Transfer Pricing and Responsibility Accounting.</p> <p>CO5 – Assess the Activity Based Costing & System, ABC System Vs. Traditional Costing System, ABC for Marketing, Selling & Distribution Expenses,</p>

		ABC for Service Companies, and Pros & Cons of ABC
205	Computer Applications in Accounting	<p>CO1 – Understand the Computerized Accounting, Accounting Packages, Features of Tally, and Gateway of Tally</p> <p>CO2 – Know about the Creation of Account Groups, Voucher Types, Inventory Management in Tally, Inventory Journals, Delivery Notes, and Treatment & Posting of Sales, Tax, VAT, & other related Taxes.</p> <p>CO3 – Assess the Payroll in Tally, Exploring Payroll in Tally.ERP9, Describing Salary Disbursement; Create a Tax Ledger, TDS Vouchers, Tax Collected at Source in Tally.ERP9, TCS Reports in Tally.ERP9.</p> <p>CO4 – Know about Financial Reporting, Statement of Accounts, Balance Sheet, Generation of Financial Reports other than Financial Statements, and Treatment of Income Tax & TDS.</p> <p>CO5 – Understand the Special Features in Tally, ODBC Connectivity, Tax Ledgers, Security in Accounting Packages, Virus Problems, Security Protocols for Accounting Packages, Backup & Restore</p>

SEMESTER - III - COURSE OUTCOMES

Code	Course title	COs
301	Strategic management	<p>By studying this course, student is able to</p> <p>CO1 – Know the concepts of strategic management and its significance, objectives, goals and elements.</p> <p>CO2 – Understand about characteristics of environment, factors affecting environmental scanning and its methods and techniques used in organisational appraisal.</p> <p>CO3 – know about corporate level strategies ,and its cost leadership strategy.</p> <p>Co4 – Know about project implementation, its types of structure and role of leaders.</p> <p>CO5 – Understands importance of strategic evaluation, and its barriers and techniques.</p>
302	E-Business	<p>CO1 – Know about E- Business models ,its advantages and limitations of E-Business, and about mobile commerce , its E-Business trades.</p> <p>CO2 –Understand about internet and intranet its trends , growth , applications, Extranet applications.</p> <p>CO3 –Assess about E-Marketing its area , planning ,strategies and its internet advertising and its E-Payment system .</p> <p>CO4 – Know about security attacking methods, its Hacking security tools, about to evaluate about</p>

		<p>firewall security.</p> <p>CO5 – Understand about E- Business Web technologies, and concepts of testing and evaluating websites and awareness about websites, and multimedia like graphics.</p>
311	Financial Markets & Institutions	<p>CO1 – Theoretical understanding about concepts of financial system , its structure , functions and role of financial system, its components.</p> <p>CO2 – Understand about money markets and its instruments , role and challenges in India.</p> <p>CO3 – Know about concepts of primary market its functions, significance of capital market, its structure, and its recent developments.</p> <p>CO4 – Assesse about stock exchange , its players ,significance ,participants in stock exchange market.</p> <p>CO5 – Understands about institutional regulatory framework, its functions and role of RBI and capital market.</p>
312	Security Analysis & Portfolio Management	<p>CO1 – Know about concepts of investment , types , process, primary and secondary markets theoretically.</p> <p>CO2 –Understand about fundamental analysis , and its types of risks.</p> <p>CO3 – Know about valuation of equity shares, dividend discount models, and bond pricing theorems.</p> <p>CO4 – Analysis about Risk return analysis , its approaches in portfolio construction and some other models.</p> <p>CO5 – Evaluation of concepts, objectives, portfolio performance measures.</p>
313	Corporate Tax Management	<p>CO1 - Know the concepts of corporate income tax , residential status of company , exempted incomes and tax free incomes with special reference to corporate assessee.</p> <p>CO2 – Understand about different types of heads of income, and its deductions, able to solve problems.</p> <p>CO3 – Know about tax planning, financial management decisions, concepts of tax planning and methods of tax planning. Able to analysis about capital structure, factors affecting dividend policy, tax implications for shareholders.</p> <p>CO4 – Know about Restructuring and managerial decisions, amalgamation concessions to amalgamating company.</p> <p>CO5 – Understand about special tax provisions for certain undertakings like telecommunication, power sector industries and tax planning provisions.</p>

SEMESTER – IV – COURSE OUTCOMES

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 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>

405	Financial Derivatives	<p>C01 - Understand the concept of various derivative products such as futures, options, and swaps;</p> <p>C02 - To apply hedging models in assessing price risk of various derivatives;</p> <p>C03 - To understand the basics of the various instruments operating in the stock market along with their trading mechanism and regulations</p> <p>C04 - To analyse and estimate value at risk for various derivatives;</p> <p>C05 - To comprehend various derivative products and their performance in Indian and Global Markets;</p> <p>C06 - To integrate the understanding on various derivative products and their performance in Indian and Global Markets.</p>
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