

# **M.COM. (General)**



## **COURSE OUTCOMES**

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

## SEMESTER – I – COURSE OUTCOMES

Code	Paper Title	Course Outcomes
101	<b>Business Environment</b>	<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	<b>Managerial Economics</b>	<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	<b>Corporate Financial Accounting</b>	<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	<b>Quantitative</b>	CO1- To bring out clearly the importance of statistics

	<b>Techniques</b>	<p>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- 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	<b>Organization Theory &amp; Behaviour</b>	<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	<b>Marketing Management</b>	<p>C01 – Understand the Introduction of Marketing Management; its Definition, Nature, Scope &amp; Importance; its Evolution, Role, Functions &amp; Tasks, and Recent Trends</p> <p>C02 – Assess Market Analysis &amp; Environment, Competitive Marketing Strategies, Market Segmentation, Positioning, Consumer Behavior, and Marketing research</p> <p>C03 – Know about Product &amp; 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	<b>Financial Management</b>	<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,</p>

		<p>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 Rationing, Inflation &amp; Capital Budgeting</p> <p>C04 – Know about Dividend Decision, Models, Walter and Gordon’s Models, Miller and Modigliani Model, Financial Signaling, Dividend Decision, Managerial Considerations</p> <p>C05 – Assess the Working Capital Management, Cash and Liquidity Management, Investment of Surplus Funds, Credit Management, Inventory Management, Working Capital Financing</p>
203	<b>Human Resource Management</b>	<p>C01 – Know about Human Resource Management, Models of HRM, Workforce Diversity, Employee Engagement, Talent Management, Competency Management, Internationalization of HRM</p> <p>C02 – Understand the Human Resource Planning, Job Analysis, Job Description, Job Specification, Job Design Concepts, Job Enrichment, and Recruitment Process &amp; Methods</p> <p>C03 – Know about Selection, Selection Process, Selection Tests, Types of Employment Tests, Online Testing, Employment Interview, General Types of Interviews and Interviewing Problems</p> <p>C04 – Assess the Training &amp; Development, Socialization, Training and Development Process, Job Training Methods, Employee Development, Evaluating Training and Development Effectiveness</p> <p>C05 – Understand the Performance Management, Performance Appraisal Process, Career Planning &amp; Development, Career Development Methods, Workshops, and Personal Development Plans</p>
204	<b>Management Accounting</b>	<p>C01 – Know about the Introduction of Management Accounting, Cost Behavior &amp; Decision-Making, Elements of Costs, Classification of Costs, and Relevant Costs &amp; Opportunity Costs</p> <p>C02 – 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>C03 – Understand Management Accounting for Planning &amp; Control, Budgetary Control, Standard Costing, Standards Setting, Variance Analysis, Labour, Overhead and Sales Variances</p> <p>C04 – Know about the Management Control System &amp; Responsibility Accounting,</p>

		<p>Responsibility Centers, Transfer Pricing, Performance Reports, Advantages of Transfer Pricing and Responsibility Accounting.</p> <p>CO5 – Assess the Activity Based Costing &amp; System, ABC System Vs. Traditional Costing System, ABC for Marketing, Selling &amp; Distribution Expenses, ABC for Service Companies, and Pros &amp; Cons of ABC</p>
205	<p align="center"><b>Computer Applications in Accounting</b></p>	<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 &amp; Posting of Sales, Tax, VAT, &amp; 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 &amp; 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 &amp; Restore</p>

### SEMESTER - III - COURSE OUTCOMES

Code	Course title	COs
301	<p align="center"><b>Strategic management</b></p>	<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	<p align="center"><b>E-Business</b></p>	<p>CO1 – Know about E- Business models, its advantages and limitations of E-Business, and about</p>

		<p>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 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	<b>Financial Markets &amp; Institutions</b>	<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	<b>Security Analysis &amp; Portfolio Management</b>	<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	<b>Corporate Tax Management</b>	<p>CO1 - Know the concepts of corporate incometax , 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,</p>

		<p>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>
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## SEMESTER – IV – COURSE OUTCOMES

Code	Course title	COs
401	<b>Business Research Methods</b>	<p>CO1 – To introduce about different concepts related to research.</p> <p>CO2 – To have a practical knowledge of research process.</p> <p>CO3 – To demonstrate different research design and measurement of data.</p> <p>CO4 – To understand about how to collect and interpret the research data.</p> <p>CO5 – To provide in-depth view about reporting research data.</p>
402	<b>Financial Derivatives</b>	<p>CO1 – To demonstrate knowledge of all aspects of derivative markets.</p> <p>CO2 – To identify how derivative instruments can be used to hedge risk.</p> <p>CO3 – To understand and use binomial tree model and black scholes model.</p> <p>CO4 – To understand basic risk management and trading strategies.</p> <p>CO5- To evaluate the risk and payoffs associated with trade.</p>
403	<b>Financial Services Management</b>	<p>CO1- To understand different types of financial services and their role.</p> <p>CO2- To explain about merchant banking and credit rating and their regulations.</p> <p>CO3- To illustrate about problems and prospects of mutual funds.</p> <p>CO4 – To understand about venture capital and lease financing.</p> <p>CO5 – To have a practical knowledge about factoring and forfeiting services.</p>
404	<b>Strategic Financial Management</b>	<p>CO1- To introduce about strategic financial planning and its regulatory framework.</p> <p>CO2- To explain about debt analysis and management, practical problems on EBIT and EPS.</p> <p>CO3-To understand different approaches to corporate valuation and practical problems on it.</p> <p>CO4 – To have a practical knowledge about value based management and performance management.</p>

		C05 - To have a theoretical understanding of corporate restructuring framework and re-engineering.
<b>405</b>	<b>Financial Derivatives</b>	<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>