

DEPARTMENT OF COMMERCE
SVU CCM&CS, S.V. UNIVERSITY, TIRUPATI

Courses 3 :: 1. M.Com (R), 2. M.Com (FM) and 3. M.Com(A&F)

III COURSE OUTCOMES (COs)

Sl No.	Course Outcomes	Core/Compulsory/ Elective
M.Com (A&F) I – semester		
AFTER COMPLETION OF THE COURSES, THE STUDENTS WOULD BE ABLE TO		
1	101 : ACCOUNTING STANDARDS AND REPORTING	Core
	CO1: Familiarise about principles of accounting, accounting and reporting standards	
	CO2: Acquire knowledge on methods of valuation of inventory and goodwill	
	CO3: Understand the importance and flow of cash	
	CO4: Provide an idea about segment and interim reporting.	
2	102 : ORGANISATIONAL BEHAVIOUR	Core
	CO1: Understand the framework for OB and its emerging issues	
	CO2: Diagnose the outcome of different theories of personality and motivation.	
	CO3: Acquire knowledge on group dynamics and learn skills that help him to become a leader.	
	CO4: Outline appropriate form of organisational structure and understand clearly better man agent of interpersonal conflicts.	
	CO5: Obtain wisdom as organisational dynamics as to organisational Culture, managing resistance to change. Also learn the concept of OB and its significance in modern times.	
3	103 : BUSINESS ENVIRONMENT AND POLICY	Core
	CO1: Identify concept, nature, factors influencing and dimensions in business environment.	
	CO2: Impart knowledge on economic environment, foreign technology agreements, monetary and fiscal policies and new economic policy.	
	CO3: Understand the rationale for global environment, strategies for going global, WTO and the trading blocks.	
4.	104 : MANAGERIAL ECONOMICS	Core
	CO1: Acquire managerial skills and responsibilities as a managerial economist.	
	CO2: Forecast the demand using opinion polling and statistical methods for existing and new products.	
	CO3: Analyze the cost output relationship and economies of scale for cost control and cost reduction.	

	CO4: Appraise the input and output relationship through law of variable proportions and Cobb-Douglas production function and formulate the policies on profit maximisation.	
5.	105 : CORPORATE GOVERNANCE	Compulsory Foundation
	CO1: Assess the Corporate Governance (CG) mechanism and analyse the emerging issues in the arena of CG.	
	CO2: Trace out the emergence of CG in USA and UK and findings of Cadbury and Hospel committees and better understanding of code of best practices.	
	CO3: Grasp the historical backdrop of CG in India and perceive the guidelines pronounced by various committees on CG for its effective practice in India.	
	CO4: Know about the composition of Board of Directions and Audit Committees and visualise the current status of internal auditors in Indian context.	
	CO5: Exact knowledge on CG standards and practices in India with reference to IT sector and analyse the future of CG in India.	
6.	106 : HUMAN VALUES AND PROFESSIONAL ETHICS – I	Elective Foundation
	CO1: Understand the axiomatic wisdom on ethics in various walks of life and professions.	
	CO2: Distinguish between various subjective and objective values that kick start one's rational behavior.	
	CO3: Learn and assimilate the Hinduism's four values of Purusharthas and Patanjali's five Yamas of life.	
	CO4: Acculturate the values embedded in Indian religious right from Bhavad Gita to Gandhian Ethics.	
	CO5: To excavate various prescriptive punishments stated in ancient legal texts of Hinduism like Manusmriti and Yajnavalkyasmrithithat worked as weapons to eradicate criminalism.	

Sl No.	Course Outcomes	Core/Compulsory/ Elective
M.Com (A&F) II – semester		
AFTER COMPLETION OF THE COURSES, THE STUDENTS WOULD BE ABLE TO		
1	201 : ADVANCED COST ACCOUNTING	Core
	CO1: Understand the concept of cost accounting and distinguish between cost accounting, financial accounting and management accounting.	
	CO2: Explicate process costing, features, objectives its features, and calculate process losses and inter process profits.	

	CO3: Analyse the concept of equivalent production and its calculation by applying different methods. Also diagnose accounting treatment by for products and joint products.	
	CO4: Perceive budget and budgetary control and prepare budgets in functional areas of Management.	
	CO5: Outline the uniqueness of ABC in the process of cost ascertainment and its control.	
2.	202 : FINANCIAL MANAGEMENT	Core
	CO1: Examine the objectives of financial management using present value and future value concepts.	
	CO2: Evaluate opportunity of investment decision applying techniques of capital budgeting and estimate the working capital requirements of an enterprise.	
	CO3: Analyse financing decisions using theories of capital structure and weighted average cost of capital and estimate the degree of risk through leverage concept.	
	CO4: Assess the dividend distribution of a firm through important theories of dividend.	
3.	203 : MARKETING MANAGEMENT	Core
	CO1: Chew the cud of the conceptual backdrop of marketing, acquire skills in segmenting any market, and understand the dynamics of consumer behavior.	
	CO2: Understand the tree structure of product mix, learn to develop a new product and strategies during its life cycle, brand and label and price it.	
	CO3: Acquire skills to design advertising, sales promotion techniques, and stepping into the shoes of sales executive and acquire a hold on selecting a media and agency for advertising.	
	CO4: Lead and coordinate the distribution network in offline and online marketing models.	
4.	204 : ACCOUNTING PRACTICES IN BANKS	Core
	CO1: Know the basic concept, conventions and standards of accounting	
	CO2: Student able to understand the financial statements and apply tools to analysis	
	CO3: Gain knowledge about accounting process in banks and preparation of final accounts.	
	CO4: Acquires skills in preparation of Bank Reconciliation statement.	
	CO5: Able to apply accounting knowledge in preparation and presentation of final accounts of banking companies.	
5.	205: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	Compulsory Foundation
	CO1: Identify the concepts Quantitative Techniques and business forecasting, quantitative approach to management as well as in business decision making.	
	CO2: Understand the test for equality of two population variances, analysis of variance and one way and two way classified data, basics and distributions of probability.	
	CO3: Demonstrate hypothesis testing, testing difference between the means of two independent/dependent samples chi-square test,	

	requirements for application of linear programming, Formulation of linear programming problem and graphic and simplex methods of solving linear programming.	
6.	206 : HUMAN VALUES AND PROFESSIONAL ETHICS – II	Elective Foundation
	CO1: Assimilate the relevance of value education in promoting human values, knowing oneself, familial values, respect for women, and caring for needy and elderly.	
	CO2: Embrace the awareness on prescribed code of ethics and social justice in healthcare profession including cloning, abortion and genetic engineering.	
	CO3: Acquire integrated knowledge on business ethics across the functional areas of management.	
	CO4: Envision the environmental ethics to protect the earth, climate, and human being.	
	CO5: Acquaint oneself with laws on social menaces including organ trade, girl trafficking, surrogacy, and ethics of media triumvirate.	

Sl No.	Course Outcomes	Core/Compulsory/ Elective
M.Com (A&F) III – semester		
AFTER COMPLETION OF THE COURSES, THE STUDENTS WOULD BE ABLE TO		
1	301 : FINANCIAL DERIVATIVES	Core
	CO1: Explore the trends in Indian financial derivatives market and use futures and forwards to hedge the risk to make profit.	
	CO2: Use option trading strategies to hedge the risk and determine the option price applying relevant models.	
	CO3: Apply different types of swap contracts to manage risk and gain profits.	
	CO4: Acquire trading skills for stock index features and options in financial derivatives market.	
2	302: FINANCIAL MARKETS AND SERVICES	Core
	CO1: Examine the components of the Indian financial system and reforms in it with a detailed review on money market components.	
	CO2: Have an in-depth analysis of capital market including primary and secondary market and powers of SEBI regulating this market.	
	CO3: Familiarize oneself with functions of merchant bankers and their obligations to SEBI.	
	CO4: Demonstrate the methodology involved in rating the financial instruments by credit rating organizations and in mapping factoring mechanism.	
	CO5: Explore the possibility of getting venture capital finance during different stages of business within the framework of SEBI regulations and to familiarize with mutual funds.	

3.	303: COMPUTER APPLICATIONS IN BUSINESS	Core
	Co1: Acquire skills in preparing company financial statements on accounting and inventory bases through Tally accounting software.	
	CO2: Have a bird's eye view on GST system including methodology in evaluating time, place and value of supply of goods and services, and input tax credit mechanism.	
	CO3: Be skillful in recording interstate and intrastate supply and return of goods and in generating various GSTR reports.	
	CO4: Equip oneself with skills in recording payments and generation of TDS and service tax reports.	
	CO5: Demonstrate the practical knowledge on creating and printing of various payroll receipts.	
4.	304(a) : ACCOUNTING FOR MANAGERIAL DECISIONS	Generic Elective
	CO1: Understand the concept of Managerial Accounting, cost analysis for pricing decisions and also learn different product pricing methods.	
	CO2: Know the significance of different managerial decisions affecting the short term and long term financing .	
	CO3: Analyse the concept of RA, managerial utility of different responsibility centres and acquaintance with the emerging trends issues in RA.	
	CO4: Familiarise the evaluation of divisional performance parameters and describe the emerging issues in TP	
	CO5: Elucidate the concept of management reporting and have awareness about reporting practices adopted by Indian corporates.	
5.	304(b): TAX PLANNING AND MANAGEMENT	Generic Elective
	CO1: Enable to know the concepts of tax law and able identify the difference between tax evasion and tax planning.	
	CO2: Understand the sources and heads of income for individuals	
	CO3: Learn tax planning concepts and apply the same of Corporate Business Enterprise	
	CO4: Familiarise about the tax planning incentives and export promotion.	
6.	305 (a) : FUNDAMENTAL OF ACCOUNTING	Open Elective
	CO1: Provide knowledge about basic principles, branches of accounting, accounting standards and book-keeping.	
	CO2: Enable the students to prepare and solve the final accounts	
	CO3: Explore the talents of financial statement analysis	
	CO4: Able to know the concepts used in cost accounting	
	CO5: Understand about the concept, tools and management accounting.	

Sl No.	Course Outcomes	Core/Compulsory/ Elective
M.Com (A&F) IV – semester		
AFTER COMPLETION OF THE COURSES, THE STUDENTS WOULD BE ABLE TO		
1	401 : Strategic Financial Management	Core
	CO1: Draft strategic financial planning using success factors and constraints of strategic management and strategic financial management.	
	CO2: Appraise the corporate valuation and value based management through critical approaches.	
	CO3: Assess the impact of financial distress with quantitative and qualitative cost elements for corporate restructuring.	
	CO4: Acquire and adopt innovative strategies through financial engineering and re-engineering to counter corporate sickness.	
2.	402: INVESTMENT MANAGEMENT	Core
	CO1: Acquire skills in investment environment and trade in the stock markets.	
	CO2: Analyse the risk and expected return of portfolio through various measures.	
	CO3: Calculate the value of equity shares and bonds through various valuation models to buy and sell decisions.	
	CO4: Analyze the selection of portfolio through Markowitz model and evaluate the performance of the portfolio using standard measures for revision of the portfolio	
3.	403: PROJECT WORK AND VIVA-VOCE	Core
4.	404 (a): INTERNATIONAL FINANCIAL MANAGEMENT	Generic elective
	CO1: Ascertain the recent changes in global financial markets and international monetary system so as to forecast exchange rates and use foreign exchange rate mechanism.	
	CO2: Measure foreign exchange exposure and hedge foreign exchange exposure.	
	CO3: Appraise projects using international capital budgeting techniques and estimate the working capital requirements in international perspective.	
	CO4: Analyze the risk and return for equity and long term debt financing in global capital markets.	
	CO1: Ascertain the recent changes in global financial markets and international monetary system so as to forecast exchange rates and use foreign exchange rate mechanism.	
5.	404 (c): INTERNATIONAL ACCOUNTING AND REPORTING	Generic elective
	CO1: Know the concepts of international accounting and its status in various countries.	
	CO2: Understands the international accounting and reporting standards.	
	CO3: Acquires knowledge of combination and consolidation of international business	

	CO4: Gains ability to analyse international financial statements	
	CO5: Aware of financial reporting and disclosure practices of international business.	
6.	405(a) E- BANKING OPERATION	Open Elective
	CO1: Provide knowledge about basic principles, branches of accounting, accounting standards and book-keeping.	
	CO2: Enable the students to prepare and solve the final accounts	
	CO3: Explore the talents of financial statement analysis	
	CO4: Able to know the concepts used in cost accounting	
	CO5: Understand about the concept, tools and management accounting.	