

**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
<b>M.Com (FM) I – semester</b>		
<b>AFTER COMPLETION OF THE COURSES, THE STUDENTS WOULD BE ABLE TO:</b>		
1	<b>101 : ACCOUNTING STANDARDS AND REPORTING</b>	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	<b>102 : FINANCIAL MANAGEMENT</b>	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	<b>103 : BUSINESS ENVIRONMENT AND POLICY</b>	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.	<b>104 : MANAGERIAL ECONOMICS</b>	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.	<b>105: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS</b>	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.	<b>106 : HUMAN VALUES AND PROFESSIONAL ETHICS – I</b>	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
<b>M.Com (FM) II – semester</b>		
<b>AFTER COMPLETION OF THE COURSES, THE STUDENTS WOULD BE ABLE TO</b>		
1	<b>201 : ADVANCED COST ACCOUNTING</b>	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.	<b>202 : FINANCIAL MARKETS AND SERVICES</b>	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.	<b>203 : STRATEGIC FINANCIAL MANAGEMENT</b>	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.	
4.	<b>204 : CORPORATE GOVERNANCE</b>	Core
	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 Hostel 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.	
5.	<b>205: WORKING CAPITAL MANAGEMENT</b>	Compulsory Foundation
	<b>CO1:</b> Explain the basic concepts, functions and objectives, evolution and development.	
	<b>CO2:</b> Critically analyse the approaches and process of job design, factors affecting human resource planning, importance of recruiting, placement and induction and nature and importance of training and career planning.	
	<b>CO3:</b> Acquire knowledge on compensation management; grievance handling and collective bargaining discover the process of knowledge management and role of leader in organisations.	
6.	<b>206 : HUMAN VALUES AND PROFESSIONAL ETHICS – II</b>	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
<b>M.Com (FM) III – semester</b>		
<b>AFTER COMPLETION OF THE COURSES, THE STUDENTS WOULD BE ABLE TO</b>		
1	<b>301 : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	Core
	CO1: Apply the tools and techniques of fundamental analysis, technical analysis and Random Walk theory for expected return on investment.	
	CO2: Ascertain the value of equity shares and bonds through different valuation models to buy and sell decision.	
	CO3: Analyze the portfolio selection through significant models like capital asset pricing model (CAPM) and Arbitrage pricing theory (APT).	
	CO4: Evaluate the performance of the portfolio through ideal measures and revise the portfolio for better performance.	
	CO1: Apply the tools and techniques of fundamental analysis, technical analysis and Random Walk theory for expected return on investment.	
2	<b>302: ACCOUNTING FOR MANAGERIAL DECISIONS</b>	Core
	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.	
3.	<b>303: COMPUTER APPLICATIONS IN BUSINESS</b>	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.	<b>304(a) : INTERNATIONAL FINANCIAL MANAGEMENT</b>	Generic Electives
	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.	
5.	<b>304(d): ENTREPRENEURSHIP AND MSMEs</b>	Generic Electives
	CO1: Understand the concept of entrepreneurs and entrepreneurship	
	CO2: Provide an idea about entrepreneur and skills of entrepreneur	
	CO3: Impart knowledge about the role of SSIs and modern business enterprises MSMEs	
	CO4: Enable to identify the new business opportunities and setting up of small business.	
	CO5: Give an idea about the sources of finances for small business.	

Sl No.	Course Outcomes	Core/Compulsory/ Elective
<b>M.Com (FM) IV – semester</b>		
<b>AFTER COMPLETION OF THE COURSES, THE STUDENTS WOULD BE ABLE TO</b>		
1	<b>401 : FINANCIAL DERIVATIVES</b>	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 futures and options in financial derivatives market.	
2.	<b>402: PROJECT PLANNING AND CONTROL</b>	Core
	<b>CO1:</b> Identify basic concepts, nature and characteristics of a project, importance, difficulties and phases of capital budgeting.	

	<b>CO2:</b> Impart knowledge on project ideas and technical analysis, project rating index, sources of primary and secondary information, methods of demand forecasting, financial analysis and project planning and pre-requisites for successful project implementation.	
	<b>CO3:</b> Familiarise the concept of social cost benefit analysis, compare and contrast between commercial profitability Vs SCBA, approaches of SCBA, public projects, appraisal and approval of government funded plan projects and schemes and generic structure for detailed project report.	
3.	<b>403: PROJECT WORK AND VIVA-VOCE</b>	Core
4.	<b>404 (a): INSURANCE MANAGEMENT</b>	Generic elective
	CO1: Acquire knowledge on RM and understand the concept of insurance, its socio-economic relevance, regulatory framework and current developments in Indian Insurance sector.	
	CO2: Identify different types of life insurance policies and different terms confining to the concept of insurance contract.	
	CO3: Describe the types of non-life insurance mainly marine and fire insurance and discern knowledge settlement of claim and progress of insurance.	
	CO4: Be familiar with miscellanies insurance including crop insurance, practical impediments and settlement of claims.	
	CO5: Explicate different aspects of investment of funds and delineate the legal restrictions on investment by LIC and GIS. Also review the global scenarios of insurance and its future prospects in India.	
5.	<b>404 (c): MERGERS AND ACQUISITIONS</b>	Generic elective
	<b>CO1:</b> Understand corporate restructuring concepts and forms	
	<b>CO2:</b> Student have an idea about the waves and procedures of mergers	
	<b>CO3:</b> Able to develop the procedures involved in Acquisitions and know the constraints of Acquisitions and the role of SEBI	
	<b>CO4:</b> Understand about the concept and types of demerger and reverse merger.	
	<b>CO5:</b> Enable the students to apply the methods of accounting for M&A, and tax aspects.	
6.	<b>405(a) E- BANKING OPERATION</b>	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.	