



VIJAYANAGARA SRI KRISHNADEVARAYA UNIVERSITY

Jnana Sagara Campus, Vinayakanagara, Cantonment,
BALLARI - 583 105.

Department of Studies in COMMERCE

Programme Outcomes (POs): M.COM

At the end of the programme students will be able to:

PO1: Inculcate the knowledge of business and the techniques of managing the business with special focus on marketing, banking theory law and practices.

PO2: Impart the knowledge of basic accounting principles and the latest application oriented corporate accounting methods.

PO3: Develop the decision making skills through costing methods and practical application of management accounting principles.

PO4: Enhance the horizon of knowledge in various field of commerce through advertising and sales promotion and entrepreneurial development.

PO5: Create awareness in application oriented research through research for business decisions.

PO6: Equip Post Graduate students to accept the challenges of business world.

PO7: Develop independent logical thinking and facilitate personality development among students.

PO8: Equip the students for seeking suitable careers in management and entrepreneurship.

PO9: Understand ethical issues and good governance practices.

PO10: Develop the skills of analysis and capability of making business decisions.

Course Outcomes (COs):

M.Com I Semester

Title of the Course with Code: **HC 1.1 Organisational Behaviour**

After completion of this course students will be able to

CO	Statement
CO1	Identify and understand the internal and external forces influencing complex human behavior at work place.
CO2	Provide most valuable contribution in enhancing managerial skills required to direct human energy towards accomplishment of set organizational goals.

Title of the Course with Code: **HC 1.2 Market Structure and Analysis**

After completion of this course students will be able to

CO	Statement
CO1	Understand the fundamental principles of Managerial Economics and the roles and responsibilities of managerial economist in the business decision making.
CO2	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO3	Apply the concept of opportunity cost, marginal cost and other types of costs along with cost–output relationship in Short run and long run.
CO4	Analyze operations of markets under varying competitive conditions along with the causes and consequences of different market structures;
CO5	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.
CO6	Understand the various pricing theories and methods of pricing in different situations.
CO7	Understand the roles of fiscal and monetary policy in fighting recessions and inflation.
CO8	Understand the causes and consequences of business cycles.

Title of the Course with Code: HC 1.3 Financial Management

After completion of this course students will be able to

CO	Statement
CO1	Learn about theoretical knowledge of Financial Management and its applicability.
CO2	Learn about importance of Finance in business and how to acquire and use funds in optimal way.
CO3	Understand about the concepts of financial, investment and dividend decision.
CO4	Understand about impact of changes in capital structure, dividend decision and working capital position.

Title of the Course with Code: HC 1.4 Advanced Marketing Management

After completion of this course students will be able to

CO	Statement
CO1	Understand the community about Marketing Concepts.
CO2	Understand how various environmental factors influence marketing functions.
CO3	Know the Behavioral aspects of Consumers in buying and different Models of Consumer Behaviour.
CO4	Study the Target Marketing and Product Positioning Strategies.
CO5	Know how strategies can be formulated to serve Marketing Mix to the Target Market.
CO6	Create awareness about recent trends in Marketing.

Title of the Course with Code: SC 1.5 A: Accounting Standards and Corporate Reporting

After completion of this course students will be able to

CO	Statement
CO1	Formulate informed decisions through clear and concise communication relating to financial and non-financial information by the decision makers.
CO2	Maintain professional skills in changing environment through analytical and research tools evolving accounting standards and practices.
CO3	Learn Accounting standards and its allied aspects and state of the art developments in accounting standards worldwide and in India.
CO4	Define and describe the financial reporting and disclosure practices at the national and international level and discuss the various committee reports.
CO5	Identify and apprehend the application areas of social accounting and reporting practices.
CO6	Describe the interim reporting practices in India and abroad with recent developments.
CO7	Discuss the usefulness and applications of segment reporting practices in India.

Title of the Course with Code: SC 1.5 (B) Financial Markets and Institutions

After completion of this course students will be able to

CO	Statement
CO1	Understand the overview of role and concepts of Indian financial system on economic development.
CO2	Examine the regulations of financial markets, especially Money and capital market and its developments.
CO3	Compare, contrast and evaluate theory and structure of interest rate and its determinants.
CO4	Understand the various conceptual issues related to the role of regulatory bodies, mechanism of commercial banking and investment institutions, such as insurance companies and mutual funds, provident funds, pension funds etc.

M.Com II Semester

Title of the Course with Code: H.C 2.1 Banking Systems and Evaluation

After completion of this course students will be able to

CO	Statement
CO1	Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.
CO2	Understand about recent trends and innovations in the banking sector.
CO3	Understand the various types of negotiable instruments and its uses to the customers.
CO4	Understand the various provisions relating to NPA, Basel norms.
CO5	Prepare the bank profit and loss A/c and balance sheet as well as its evaluation with various ratios.
CO6	Demonstrate an awareness of management of banks in terms of loans, investment, its assets and liabilities, liquidity etc.

Title of the Course with Code: H.C 2.2 Contemporary Issues in Accounting

After completion of this course students will be able to

CO	Statement
CO1	Read more widely in accounting principles.
CO2	Explain the role of positive accounting theory in explaining and predicting accounting policy choice and the behaviour of capital markets.
CO3	Critically evaluate the role, regulation in financial reporting.
CO4	Research and analyse the complex contemporary financial accounting issues and formulate well-reasoned and coherent arguments and reach well considered conclusion in relation to those issues.
CO5	Critically analyse a selected contemporary issues in financial and communicate effectively in writing.
CO6	Adopt employability skills among themselves.

Title of the Course with Code: HC 2.3 Business Environment and Government Policy

After completion of this course students will be able to

CO	Statement
CO1	Make understand the Students community about different environmental factors which influence on Business Decision making process.
CO2	Understand Economic Environmental factors which impact on Business and Economic reforms in India.
CO3	Study Socio-cultural factors of Business Environment.
CO4	Understand Political and Laws which are enacted relating to various aspects of the Business and to protect Consumers and Environment.

Title of the Course with Code: HC 2.4 Operations Research for Business Decisions

After completion of these course students will be able to

CO	Statement
CO1	Understand the field of Operations Research for Business Decision is a bouquet of mathematical techniques that helps to make wise decisions under the pressure of uncertainty and scarce resources.
CO2	Understand the subject knowledge strengthens power of reasoning, creativity, critical thinking, rationality of thoughts and problem solving ability of the students.
CO3	Understand the application of knowledge of Operations Research is not just limited to solving business problems, but also solves the real life problem that saves time and money.
CO4	Adopt employability skills among themselves.

Title of the Course with Code: SC 2.5 (A): International Financial Reporting Standards (IFRS)

After completion of this course students will be able to

CO	Statement
CO1	Understand, explain, and apply the IASB's conceptual framework for financial reporting.
CO2	Understand the need and method of presentation of financial statements according to IFRS.
CO3	Apply relevant financial reporting standards to key elements of financial reports.
CO4	Motivate students for research to be undertaken in accounting area.
CO5	Adopt employability skills among themselves.

Title of the Course with Code: SC 2.5 (B) Investment Management

After completion of this course students will be able to

CO	Statement
CO1	Describe the mechanism of financial investment.
CO2	Identify Return and Risks associated with different investment avenues.
CO3	Ascertain the return and risk of securities and portfolio.
CO4	Construct portfolio by adopting scientific models.
CO5	Evaluate performance of securities and portfolio.

M.Com III Semester

Title of the Course with Code: HC 3.1 Business Research Methods

After completion of this course students will be able to

CO	Statement
CO1	Get a strong grounding in understanding the research process enabling students to either engage an external research organization to undertake a study on their behalf in a business environment or, alternatively, action and complete a research project themselves as either the sole researcher or as part of a research team.
CO2	Get the technical skills and knowledge required to be successful in these endeavours, the course also provides students with a clear understanding of the ethical considerations involved in undertaking research and the special challenges evidenced in international and cross cultural studies.

Title of the Course with Code: HC 3.2 Strategic Management

After completion of this course students will be able to

CO	Statement
CO1	Understand the outcome of studying Strategic Management goes beyond just seeking the knowledge of formulation, implementation and evaluation of strategy, infact, the course teaches one to “plan” the “Way of Life”.
CO2	The sound knowledge of the Course about Vision, Mission, Formulation and attainment enables the students to have a clear, precise and distinct idea of what they are, what they have to achieve in the future and how.
CO3	The subject gives a very practical perspective to look at things and creates an attitude of mind in students to accept and face the changes and challenges.

Title of the Course with Code: HC 3.3 Accounting For Managerial Decisions

After completion of this course students will be able to

CO	Statement
CO1	Understand in detail concepts and differences between Financial, Managerial and Cost Accounting. Also, identify different tools and techniques used therein.
CO2	Outline the methods of financial statement analysis and their usage in business applications.
CO3	Evaluate different business situations by using marginal costing, differential analysis for different types of managerial decisions.
CO4	Prepare various types of budgets at organizational and departmental level for cost control, cost reduction, performance measurement and fixing responsibility on the division concerned.
CO5	Describe the usage and applications of standard costing and variance analysis to evaluate performance of the organization.

Title of the Course with Code: HC 3.4 Strategic Human Resource Management

After completion of this course students will be able to

CO	Statement
CO1	Compare, contrast and evaluate the concepts of Strategic HR, its relationship with business strategies in the organization.
CO2	Establish the linkage between firm strategy and HR practices of the firm through Resource-based view of Competitive advantage and Sustained Competitive Advantage.
CO3	Be able to understand the need for different HRM practices in alignment with different business strategies through various approaches in strategic staffing.
CO4	Be able to identify the Strategic HR practices which derive from diverse organisation forces within and outside the firm and the impact of practices on firm performance and its strategic options.
CO5	To explore the opportunities of strategic HR at international business.

**Title of the Course with Code: 3.5 A Corporate Tax Planning and Management-I
(Direct Taxes)**

After completion of this course students will be able to

CO	Statement
CO1	Identify the relevant provisions of the Income Tax Act which applies to the taxation of corporations.
CO2	Apply the relevant sections of the Income Tax Act to compute taxable income and tax payable for a corporation.
CO3	Determine the residential status of an assessee and thus be able to compute the taxable income of assessee with different residential status.
CO4	Understand the procedure for computation of income under various heads namely income from house property, business/ profession, capital gains and income from other sources.
CO5	Understand the various benefits/ deductions u/s 80C to 80 U of the Income tax act, 1961 which are to be reduced from the gross total income of the assessee.
CO6	Identify tax planning opportunities and challenges for corporations and recognize the potential opportunities for tax savings and tax planning.
CO7	Understand procedure of direct tax assessment and aware about appeal & revision, tax penalties, offences and prosecutions.

Title of the Course with Code: SC3.5 (B): Financial Derivatives

After completion of this course students will be able to

CO	Statement
CO1	Outline the working of Derivatives Market.
CO2	Conceptualize and differentiate different financial derivative products.
CO3	Forecast the fair price of the financial derivative products.
CO4	Apply strategies for management of price risk associated with the underlying asset.
CO5	Identify and analyse the various types of derivatives instruments and its mechanism, derivatives market and its evolution.

CO6	Analyse and apprehend on valuation of forwards and futures and its trading mechanism.
CO7	Analyse the characteristics of options, option pricing and use various options trading strategies and critically examine it.
CO8	Sketch out the pay-off profile of call and put values and evaluate the various models of valuation of option.
CO9	Describe the recent trends and innovations in derivatives market in India.

M.Com IV Semester

Title of the Course with Code: HC4.1 International Business

After completion of this course student should be able to

CO	Statement
CO1	Understand the International Trade Theories, Tariff and Non-Tariff trade barriers and competitive advantages.
CO2	Understand the various types of International Business Environment.
CO3	Understand the importance of Multinational Corporations and Foreign collaborations, alliances and Joint Ventures etc.
CO4	Understand the conceptual framework of T -TRIMS, TRIPS GATS agreement etc. and ethical issues in International business.

Title of the Course with Code: HC4.2 Business Ethics and Corporate Governance

After completion of this course student should be able to

CO	Statement
CO1	Explore the relation between ethics and business and subsequent theories of justice and commerce across different cultural traditions.
CO2	Explain the relationship between ethics and morals and values in the work place.
CO3	Formulate ethical philosophy to explain how it contributes to current practice.
CO4	Appraise some of the competing demands on business when scrutinizing the ethics of business activities.
CO5	Critically apply understanding of ethics of real-world context and gather and analyse information by way of a research project topic relevant to business ethics.
CO6	Relate the evolution of divers ownership and governance structures across different economies.
CO7	Evaluate the theories of the firm, and explain how they relevant to the diverse range of ownership structures that exist in the reality.

Title of the Course with Code: HC4.3 Strategic Cost Management

After completion of this course student should be able to

CO	Statement
CO1	Develop understanding of various costing systems in different strategic decision situations.
CO2	Provide the details of contemporary issues in costing systems such as activity-based costing and pricing, target costing, Just-In-Time, Learning Curve Theory, etc.
CO3	Provide a comprehensive view on management control covering control structure issues like profit centres/SBUs and control process issues like budgeting, Life Cycle Costing, and performance evaluation.
CO4	Provide tools for tracking organisational performance with the help of cost management techniques.

Title of the Course with Code: HC 4.4 Project Report

After completion of this course student should be able to

CO	Statement
CO1	Widened theoretical knowledge with the help of practical knowledge
CO2	Develop practical, analytical thinking skill among the students
CO3	Develop problem solving skill among the students

**Title of the Course with Code: 4.5 (A) Corporate Tax Planning and Management
–II (Indirect Taxes-GST & Customs)**


After completion of this course student should be able to

CO	Statement
CO1	Learn the concepts of indirect tax and GST from the pre-GST period to post- GST period.
CO2	Understand the functions, powers and structure of GST Council and GSTN.
CO3	Understand the basic concepts and terms under CGST Act, SGST Act and IGST Act along with the provisions of levy and collection of GST.
CO4	Describe the provisions of Reverse Charge Mechanism and composition scheme of levy.
CO5	Understand the procedure for registration along with its provisions and types. Compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
CO6	Understand the various types of Assessment, provisions of Audit, Search & Seizure and various Appellate Authorities under GST regime.
CO7	Understand the basic concepts under Customs Act and Computation of the tax liability.
CO8	Understand the methods of valuation and types of duties under customs Act.
CO9	Adopt employability skills among themselves.

Title of the Course with Code: SC4.5 (B) International Financial Management

After completion of this course student should be able to

CO	Statement
CO1	Learn about theoretical knowledge of International Financial Management.
CO2	Understand how the international capital markets, foreign exchange markets and derivatives market can be used to manage transaction and operating risks faced by the multinational firms.
CO3	Learn how to manage multinational companies' investment and financing activities.
CO4	Understand about identification and management of opportunities and risk relating to international investments, exchange rate fluctuations, international financial markets and government policy changes.


CHAIRMAN
Department of Studies in Commerce
Vijayanagara Sri Krishnadevaraya University
Jnana Sagara, Ballari-583 105