



K.L.E. SOCIETY'S EST-1969
BASAVAPRABHU KORE ARTS, SCIENCE AND COMMERCE
COLLEGE, CHIKODI – 591 201

Accredited at **A⁺** Grade With 3.42 CGPA in 4th Cycle

Website: klesbkcollegechikodi.edu.in ☎ : 08338 – 272176 Email: kles_bkcc@rediffmail.com

P.G. DEPARTMENT OF COMMERCE

COURSE OUTCOMES 2022-23

Semester I

1) Corporate Strategic Management

On successful completion of this course students will be able to:

- CO1:** Identify and recognize the various levels at which strategic decision making happens in on organization.
- CO2:** Analyze the internal and external components of business.
- CO3:** Formulate most appropriate strategies to the business firm for its success.
- CO4:** Assess different organizational structures and their merits and demerits.
- CO5:** Demonstrate different techniques of strategic evaluation and control.

2) Advanced Marketing Management

On successful completion of this course students will be able to:

- CO1:** Describe different components of marketing environment and their impact on marketing decisions.
- CO2:** Realize the importance of product and pricing decisions and the ethical issues involved in it.
- CO3:** Gain knowledge on distribution logistics and ethical issues involved in it.
- CO4:** Understand the components of promotion mix and the ethics to be followed while taking promotion decisions.
- CO5:** Have knowledge on recent trends in marketing

3) Financial Management

On successful completion of this course students will be able to:

- CO1:** Demonstrate an understanding of the overall role and importance of finance function.
- CO2:** Gain basic financial management knowledge.
- CO3:** Describe the relationship between capital structure and value of firm by using different capital structure theories.
- CO4:** Evaluate capital projects using variety of advanced capital budgeting techniques.
- CO5:** Have knowledge on dividend policies, working capital management & capital structure decisions etc.

4) Applied Economics for Business

On successful completion of this course students will be able to:

- CO1:** Understand the role and responsibilities of managerial economist.
- CO2:** Define the concept of elasticity of demand, its types and also make demand forecasting.
- CO3:** Describe the production function in different situations by using law of variable proportion, law of return to scale and Cobb Douglas production function.
- CO4:** Explain the concept of price and output decisions of firms under various market structures.
- CO5:** Identify objectives of firm and pricing practices under product life cycle and trade cycle phases.

5) Management Accounting

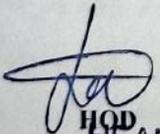
On successful completion of this course students will be able to:

- CO1:** Acquire knowledge on tools and techniques of managerial accounting.
- CO2:** Apply marginal costing in decision making and prepare break even charts and profit graphs.
- CO3:** Prepare Fund Flow and Cash Flow statements and their differences.
- CO4:** Analyze and interpret financial statements.
- CO5:** Acquire knowledge on different techniques of uniform costing and inter firm comparison.

6) Stock Market Operations

On successful completion of this course students will be able to:

- CO1:** Acquire knowledge on conceptual framework of stock market.
- CO2:** Understand the practical aspects of primary and secondary market operations.
- CO3:** Develop a practical approach and understanding towards clearing and settlement processes in a securities market.
- CO4:** Have an overview on working of international stock markets.
- CO5:** Build their career in stock market/ broking houses.


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Semester II

1) Corporate Restructuring

On successful completion of this course students will be able to:

CO1: Understand the concept and different forms of corporate restructuring.

CO2: Describe different motives for mergers and methods of financing mergers.

CO3: Analyze different methods for valuation of target firms and understand legal procedure for mergers in India.

CO4: Understand different types of takeovers and their defenses and SEBI takeover code.

CO5: Have knowledge on concept of Industrial sickness and its causes, symptoms and measures to control.

2) Quantitative Techniques

On successful completion of this course students will be able to:

CO1: Apply quantitative techniques to solve a variety of business problems.

CO2: Learn the feasible solution and optimal solutions for the Linear Programming Problems.

CO3: Acquire knowledge on Transportation problems and their solutions.

CO4: Acquire knowledge on Inventory and Queuing management techniques .

CO5: Understand the concepts of PERT and CPM techniques and their applications.

3) Dynamics of Entrepreneurship Development

On successful completion of this course students will be able to:

CO1: Develop qualities required to become an entrepreneur.

CO2: Identify entrepreneurial opportunities.

CO3: Know the different pathways to new ventures.

CO4: Prepare a business plan.

CO5: Know the global Indian entrepreneurs and institutions facilitating entrepreneurship in India.

4) Advanced Corporate Accounting

On successful completion of this course students will be able to:

CO1: Prepare company final accounts as per companies act 2013.

CO2: Explain the procedure involved in amalgamation of companies.

CO3: Prepare consolidated statements in case of single subsidiary, chain holding and cross holding.

CO4: Understand the concept of buy back of shares and its conditions, methods, benefits and limitations.

CO5: Describe recognition, measurement, presentation and disclosure of financial instruments.

5) Accounting for Specialized Institutions

On successful completion of this course students will be able to:

CO1: Understand the procedure of preparation of final accounts of insurance companies.

CO2: Become expert in preparation of accounts of hotels, electricity companies and hospitals.

CO3: Gain knowledge of banking regulation act and how bank maintain its accounts in practice.

CO4: Have Knowledge of various specialized accounting practices.

6) Entrepreneurship Development and Project Management

On successful completion of this course students will be able to:

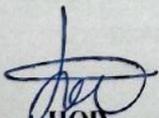
CO1: Understand the role of entrepreneurship in socio-economic transformation.

CO2: Aware of different business opportunities and Successful growth stories.

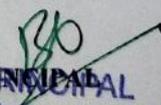
CO3: Make project planning, Analysis & Selection.

CO4: Have knowledge on institutional support for entrepreneurship development.

CO5: Write a business plan and detailed project report.


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Semester III

1) Business Research Methods

On successful completion of this course students will be able to:

- CO1:** Understand the concepts of research, types of research, research design and formulation of research problem.
- CO2:** Acquire knowledge on different sources of data collection for research and understand the concept of Sampling and its techniques.
- CO3:** Describe the process of analysis of the collected data by using statistical techniques.
- CO4:** Develop the knowledge on the concept of hypothesis and its testing procedures.
- CO5:** Acquire knowledge on drafting a research report.

2) International Financial Management

On successful completion of this course students will be able to:

- CO1:** Understand the concept of international financial management and role of global financial manager.
- CO2:** Forecast foreign exchange rate.
- CO3:** Understand the different types of risks involved in foreign exchange market and techniques to manage the risk.
- CO4:** Describe the different sources of finance for international business.
- CO5:** Have an overview on concept of international working capital management and techniques of international capital budgeting.

3) Organizational Behavior

On successful completion of this course students will be able to:

- CO1:** Analyze the behavior of individuals and group in an organization in terms of the key factors that influences organization behavior.
- CO2:** Assess the potential effects of organizational level factors such as structure, culture and changes in an organizational behavior.
- CO3:** Analyze organizational behavior issues in the context of organizational behavior theories, models and concepts.
- CO4:** Describe the need and significance of motivation in modern organization.
- CO5:** Recognizes stress in the workplace and develop programs to successfully reduce stress of employees.

4) Innovations in Accounting

On successful completion of this course students will be able to:

- CO1:** Understand methods of accounting of inflation and ICAI guidance note on price level accounting.
- CO2:** Describe the need and significance of HRA and different methods available for valuation of human resources.
- CO3:** Understand the importance of social and environmental accounting as well as social and environmental practices of Indian companies.
- CO4:** Acquire knowledge on accounting treatment of Employee Stock Option and Employee Stock Purchase Scheme.
- CO5:** Analyze ethical issues involved in creative accounting and role of forensic accounting in control of creative accounting.

5) Financial Reporting Standards

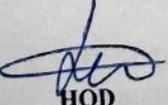
On successful completion of this course students will be able to:

- CO1:** Understand qualitative characteristics of accounting information.
- CO2:** Know the role of IASB and difference between IFRS and IAS.
- CO3:** Explain objectives and scope of financial reporting.
- CO4:** Acquire knowledge on concept, advantages and disadvantages of segment reporting.
- CO5:** Understand accounting and reporting of financial instruments.

6) Soft Skills for Employability

On successful completion of this course students will be able to:

- CO1:** Appreciates the significance of soft skills and personality augmentation with reference to their personal as well as professional lives.
- CO2:** Describe the various types of etiquettes and its importance.
- CO3:** Develop broad career plans, evaluate the employment market, and identify the organizations to get good placement, match the job requirement and skill sets.
- CO4:** Develop competency in group discussion and understand do's and don'ts of Group Discussion.
- CO5:** Understand the ways to succeed in an interview.


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Semester IV

1) GST and Customs

On successful completion of this course students will be able to:

CO1: Understand the concept like E- Way Bill, Electronic Cash Ledger, Tax Invoice, Credit and Debit note etc.

CO2: Compute the tax liability and understand the provisions relating to TDS and TCS.

CO3: Describe the Returns under GST and provisions relating to filing the same.

CO4: Have knowledge on different types of Customs Duties.

CO5: Ascertain the value of imported and exported goods for payment of duty.

2) Business Ethics and Corporate Governance

On successful completion of this course students will be able to:

CO1: Define, explain and illustrate the theoretical foundations of business ethics.

CO2: Confidently apply systematic, ethical reasoning to business dilemmas and communicate in oral and written forms these using the concepts logic and theoretical conventions of business ethics.

CO3: Demonstrate a solid understanding of the purpose and nature of corporations.

CO4: Critically assess governance concerns for Individual Corporation and their stakeholders.

3) Techniques of Costing

On successful completion of this course students will be able to:

- CO1:** Gain the knowledge about concept of Budgeting and preparations of different budgets.
- CO2:** Understand the concept of standard costing and Interpretation of variances.
- CO3:** Understand the various methods of determining transfer prices.
- CO4:** Know the importance of uniform costing and inter firm comparison.
- CO5:** Develop insights about lean system.

4) Investment Analysis Portfolio Management

On successful completion of this course students will be able to:

- CO1:** Understand the various alternatives available for investment.
- CO2:** Find the relationship between risk and return through fundamental and technical analysis.
- CO3:** Learn to measure CAPM factor model.
- CO4:** Learn to measure Marcowitz, Sharpe- Index model.
- CO5:** Construct optimal portfolio and evaluate them using different models.

5) Advanced Financial Accounting

On successful completion of this course students will be able to:

- CO1: Understand the importance of financial management and steps involved in strategic financial decision-making process.
- CO2: Describe the relationship between capital structure and value of firm by using different capital structure theories.
- CO3: Explain the impact of dividend policy on companies
- CO4: Understand how to incorporate risk in capital budgeting
- CO5: Acquire knowledge on concept of lease and different methods of evaluation of lease proposal.

6) Project and Field Visit

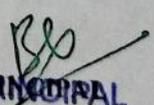
On successful completion of this course students will be able to:

- CO1: Students will be able to Identify appropriate research topics.
- CO2: It will impart research skills among the students.
- CO3: Students are exposed to real working environment and shown how things are done in an organization.
- CO4: Students will be able to suggest solutions to the various organizational problems.
- CO5: It will be helpful to the students for further research in future.



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