

Programme Name : M.Com (Accounting & Finance)		Programme Code: KDF
Course Code & Course Name	Course Outcomes At the end of this course the students will be able to	Cognitive Level
Cognitive Level - Remember - (R), Understand - (U), Apply - (P), Analyse - (A), Evaluate - (E), Create - (C)		
I Year - I Semester		
KDF1A - INTERNATIONAL FINANCIAL MANAGEMENT	C01: Explain the international financing strategies.	U
	C02: Apply discounted cash flows methods, CAPM and IAPM to appraise international projects.	P
	C03: Analyse the investment decisions using present value analysis, decision tree analysis and contingency claim analysis.	A
	C04: Interpret cost of capital and capital structure of the organization.	U
	C05: Explain the multinational working capital management and managing blocked currency trade.	U
KDF1B - COST ESTIMATION AND CONTROL	C01: Explain the cost behaviour , decision making and costing systems.	U
	C02: Outline the concepts in cost determination for various types of costing.	U
	C03: Demonstrate the managerial costing methods.	U
	C04: Apply the methods of budgetary control in business organisation.	P
	C05: Build the standard costing and variance analysis of an organization.	P
KDF1C - FINANCIAL MANAGEMENT	C01: Explain the evolution and interface of financial management with other areas and the environment prevailing in corporate finance.	U
	C02: Demonstrate the cost of capital of the company and interpret the capital structure theories.	U
	C03: Interpret the various investment decision and risk & uncertainty in investment.	U
	C04: Compare the various dividend policies and select the appropriate one.	U
	C05: Interpret the working capital requirement of an organisation.	U
KDF1D - ADVANCED CORPORATE ACCOUNTING AND ACCOUNTING STANDARDS	C01: Construct the balancesheet by applying the accounting treatment adopted for raising funds and redeeming them.	P
	C02: Construct final accounts of Joint Stock Companies.	P
	C03: Apply the procedure for valuing goodwill and share of company.	P
	C04: Solve the Acquisition, amalgamation and reconstruction (internal & external) statements of companies	P
	C05: Outline the accounting standards prescribed by Generally Accepted Accounting Principles and Practices(GAAP) recommended by the ICAI - Mandatory Accounting Standards (AS) issued by the ICAI.	U

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KDFEB - ELECTIVE I - MANAGERIAL ECONOMICS	CO1: Illustrate the applications of managerial economics in business decision-making.	U
	CO2: Outline the economic principles and best practices in business.	U
	CO3: Demonstrate how to estimate demand on the basis of available data.	U
	CO4: Explain how to make decisions about price and quantity competition in various market structures.	U
PSSEA - LANGUAGE AND COMMUNICATION SKILLS	CO1: Demonstrate the twinning functions of listening and speaking with emphasis on clear enunciation.	U
	CO2: Classify between skimming, scanning and structuring to get a general overview of the reading material.	U
	CO3: Understand the need to self-monitor the various aspects of personal communication.	U
	CO4: Outline the different modes of communication and business correspondence.	U
	CO5: Show etiquettes in social communication skills.	U
KDFEA - ELECTIVE I ACCOUNTING INFORMATION SYSTEM	CO1: Outline the Accounting Information System and its techniques.	U
	CO2: Relate transactional cycles and their business process in Accounting Information System.	U
	CO3: Infer advanced technologies in Accounting information systems.	U
	CO4: Explain system development activities in database design systems.	U
	CO5: Identify computer controls and auditing in cyber security.	P
I Year - II Semester		
KDF2A - FINANCIAL AND COST AUDIT	CO1: Explain the fundamental concepts of financial and cost audit.	U
	CO2: Outline the rights, powers and duties of the cost auditor.	U
	CO3: Explain the cost audit planning and familiarization with the industrial requirement of the cost audit system.	U
	CO4: Outline the procedures of internal control relevant to budgetary control, capacity utilization and inventory control prevailing in an organization.	U
	CO5: Summarize cost audit report rules and contents to prepare cost audit report in an organization.	U
KDF2B - INCOME TAX LAW AND PRACTICE	CO1: Outline the real functioning of taxation in India & its basic concepts.	U
	CO2: Identify the various sources of incomes taxable under various heads of income.	P

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KDF2B - INCOME TAX LAW AND PRACTICE	CO3: Summarise the rules applicable in clubbing of income & identify the order of set off of losses.	U
	CO4: Examine the Gross total income & tax liability of an Individuals.	A
	CO5: Apply the tax consideration in specific business decisions , computer application in income tax and tax planning.	P
KDF2C - QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	CO1: Apply statistical techniques in business Decision making.	P
	CO2: Interpret the Sampling techniques and apply statistical tools for business problems.	U
	CO3: Choose appropriate Statistical methods for testing the hypothesis.	P
	CO4: Develop the data using Descriptive and Inferential statistics.	P
	CO5: Determine the optimal solution using LPP.	U
KDFEC - ELECTIVE II - INFORMATION SYSTEMS AUDIT	CO1: Explain the concept and process of Management Information system.	U
	CO2: Identify components of networking and file management systems.	P
	CO3: Demonstrate various management system documentations.	U
	CO4: Identify appropriate system for data controlling techniques.	P
	CO5: Outline business planning for disaster and recovery.	U
KDFED - ELECTIVE II - FINANCIAL MARKETS AND INSTITUTIONS	CO1: Classify the securities market and their instruments in the financial system.	U
	CO2: Explain the profile of Indian money market including the commercial paper market, bill market.	U
	CO3: Identify the role of certificate of deposits, Treasury bills, REPO Accounting in Indian money markets.	P
	CO4: Classify the Indian money and Capital market and analyse the new financial instruments in capital market.	U
	CO5: Demonstrate the functions of various financial service institutions in India like CRISIL, DFHIL, ICRA,OTCEI, NSDL, STCI.	U
KDFX1 - EXTRA DISCIPLINARY ELECTIVE - COMPUTERIZED ACCOUNTING	CO1: Describe the basic concepts of accounting and the features of computerized accounting software.	U
	CO2: Create accounts and inventory master in Tally using group, ledger voucher and stock creation options.	P
	CO3: Prepare the basic financial statements in Tally for a given set of transactions.	P
	CO4: Prepare the accounting books and inventory analysis reports.	P
	CO5: Prepare statutory reports including VAT, TDS, Service Tax and CST.	P

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PSSEB - SPOKEN AND PRESENTATION SKILLS	CO1: Demonstrate the right skills for exhibiting their spoken and presentation skills.	U
	CO2: Show sensitivity and articulation in their presentation skills.	U
	CO3: Demonstrate the general communication skills for presentation.	U
	CO4: Summarize the usage of technological aids to make effective presentations.	U
	CO5: Show dynamic presentations by using nonverbal communication for impact.	U
II Year - III Semester		
KDF3C - INDIRECT TAXES	CO1: Explain the features & benefits of GST.	U
	CO2: Describe the important definitions of GST.	U
	CO3: Outline the registration procedure relating to GST.	U
	CO4: Explain the various aspects of assesment of GST.	U
	CO5: Outline the important provisions of customs duty.	U
KDF31 - FUNDAMENTALS OF INFORMATION TECHNOLOGY	CO1: Explain the basic concepts of computers and naming conversions.	U
	CO2: Interpret the fundamental statements and write basic programs in C language.	U
	CO3: Make use of the commands in automation software for the purpose of documentation, worksheet preparation and presentation.	P
	CO4: Outline the fundamentals of information technology, including the internet, web and connectivity.	U
	CO5: Solve the financial problems and generate reports.	P
KDF3B - RESEARCH METHODOLOGY	CO1: Explain the basic concept of research and the steps involved in the Research and the research problem.	U
	CO2: Demonstrate the formulation of hypothesis, sampling techniques, and sample size determination.	U
	CO3: Outline the methods of data collection, construction of questionnaire, tools for data collection, testing validity, and reliability.	U
	CO4: Analyse and interpret data through statistical applications.	A
	CO5: Develop the contents, types and methods of report writing.	P
KDFEE - ELECTIVE III - STRATEGIC COST MANAGEMENT	CO1: Illustrate the patterns and changes in the planning environment for international trade.	U
	CO2: Explain the implications of corporate planning, expansion strategies, diversification, acquisitions, mergers, and joint ventures.	U

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KDFEE - ELECTIVE III - STRATEGIC COST MANAGEMENT	CO3: Demonstrate the strategies in the development of model building.	U
	CO4: Outline the marketing concepts and the relationship between strategic management accounting applications in marketing.	U
	CO5: Interpret the cost analysis and control and evaluation of research information.	U
KDFEF - ELECTIVE III - WORKING CAPITAL MANAGEMENT	CO1: Prepare a statement on working capital management.	U
	CO2: Apply the concept of cash management, preparation of cash budget and evaluate the cash management models.	P
	CO3: Choose the methods of inventory management technique.	P
	CO4: Apply concept of receivables management, credit evaluation, credit granting decisions and collection policies of various firms.	P
	CO5: Outline the concept of financing current assets.	U
KDFEG - ELECTIVE IV - ACCOUNTING FOR DECISION MAKING	CO1: Explain cost – volume profit techniques and suggest optimal managerial decisions.	U
	CO2: Explain various concepts in managerial decision-making.	U
	CO3: Outline different types of capital budgeting for decision making.	U
	CO4: Interpret the concepts related to transfer pricing.	U
	CO5: Identify the activity-based cost and target cost for price calculation.	P
KDFEH - ELECTIVE IV - INSURANCE AND RISK MANAGEMENT	CO1: Explain the fundamental concepts and process of risk management.	U
	CO2: Identify the risk components in commercial risk management.	P
	CO3: Outline a suitable policy from general insurance for an individual.	U
	CO4: Explain the concepts of financial and retirement planning .	U
	CO5: Demonstrate the recent reforms in Insurance sector, Insurance intermediaries, pricing methods of insurance products and foreign insurer.	U
KDFXA - EXTRA DISCIPLINARY ELECTIVE - BUSINESS ETHICS AND CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY	CO1: Explain the fundamentals of ethics and its implication in business.	U
	CO2: Examine the concepts of ethics in advertisement and environmental.	A
	CO3: Identify the implications of social responsibility in business .	P
	CO4: Explain the fundamentals of corporate governance.	U
	CO5: Outline the formation of Birla Committee Report and its recommendations .	U

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PSSEQ - INTERNSHIP	CO1: Apply the theoretical knowledge acquired from the course to the assigned job functions.	P
PSSEC - LIFE AND MANAGERIAL SKILLS	CO1: Relate to stress triggers and manage stress in various aspects of life.	U
	CO2: Understand the role of goals in conflict management.	U
	CO3: Extend understanding of interpersonal skills and leadership qualities.	U
	CO4: Explain time management strategies.	U
	CO5: Explain managerial empowerment strategies.	U
II Year - IV Semester		
KDF4A - BUSINESS ANALYTICS	CO1: Explain the fundamental concepts in business analytics.	U
	CO2: Outline the role of analyst in business analytics.	U
	CO3: Demonstrate how to communicate with analytics professionals effectively.	U
	CO4: Explain the techniques in data warehousing.	U
	CO5: Interpret the decision making process and problem solving methods in business organizations.	U
KDF4G - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	CO1: Explain the overview of investments and identify the various financial instruments.	U
	CO2: Apply the relationship between risk and return, to solve problems related to time value of money.	P
	CO3: Determine the value of securities and to examine the fundamental and technical analysis.	P
	CO4: Outline the concept of portfolio management, its types and characteristics.	U
	CO5: Examine the theories relating to portfolio management.	A
KDF4C - STRATEGIC MANAGEMENT	CO1: Develop a strategic Vision & Mission, setting objectives and creating strategy.	P
	CO2: Interpret the concept of environmental scanning and industry competition in the present global scenario.	U
	CO3: Examine strategy formulation and implementation in business operations.	A
	CO4: Analyse global marketing strategies of Strategies, MNCS strategies and strategies of Diversified companies.	A
	CO5: Identify the leadership styles and corporate culture prevalent for effective strategies.	P
KDFEJ - ELECTIVE V - INCOME TAX AND TAX PLANNING	CO1: Outline the real functioning of taxation in India and its basic concepts.	U
	CO2: Identify the various sources of incomes taxable under various heads of income.	P
	CO3: Summarize the rules applicable in clubbing of income & identify the order of set off of losses.	U

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KDFEJ - ELECTIVE V - INCOME TAX AND TAX PLANNING	CO4: Compute the Gross total income & tax liability of an Individuals,	U
	CO5: Apply the Tax consideration in specific business decisions, viz., make or buy; own or lease, retain or replace; export or domestic sales; shut-down or closure; expand or contract; invest or disinvest, Computer Application in Income Tax and Tax Planning.	P
KDFEL - ELECTIVE V - OPERATION RESEARCH	CO1: Explain basic concepts and formulating LP models.	U
	CO2: Solve LPP using appropriate techniques.	A
	CO3: Apply Transportation and Assignment problem for optimizing the resources.	P
	CO4: Analyse real word phenomena using the concepts of Game theory.	A
	CO5: Apply Network models for Manufacturing systems.	P
KDF4Q - PROJECT	CO1: Identify the research problem, select an appropriate research design, and implement a research project.	P
KDF4D - FINANCIAL DERIVATIVES	CO1: Outline the operation of the future and forward market.	U
	CO2: Infer the regulation and guidelines of financial derivative management.	U
	CO3: Classify the operations of the Foreign market and interest rate determination	U
	CO4: Explain the module of options and swap market.	U
	CO5: Interpret the accounting treatment of derivatives.	U
KDF4E - INTERNATIONAL BANKING AND GLOBAL FINANCIAL MARKETS	CO1: Demonstrate financial markets and capital market.	U
	CO2: Explain various instruments in the international money market.	U
	CO3: Identify various transactions in the international capital market.	P
	CO4: Categorize the operations and functions of International equity markets.	A
	CO5: Explain the services and need of the international banking system.	U
PSSD - COMPUTING SKILLS	CO1: Apply the formatting features and create tables & charts using Word, Excel and Power point.	P
	CO2: Apply the mail merge feature in MS Word.	P
	CO3: Create database using MS Access.	A
	CO4: Create power point presentation with clipart and animation.	A