



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

Accredited at **A<sup>+</sup>** Grade With **3.42 CGPA** in 4<sup>th</sup> Cycle

Website: [klesbkcollegechikodi.edu.in](http://klesbkcollegechikodi.edu.in) ☎ : 08338 – 272176 Email: [kles\\_bkcc@rediffmail.com](mailto:kles_bkcc@rediffmail.com)

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## **P.G. DEPARTMENT OF COMMERCE**

### **COURSE OUTCOMES 2023-24**

#### **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.

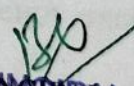
## 6) Stock Market Operations

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

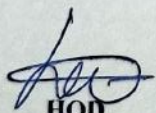
On successful completion of this course students will be able to:

- 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.

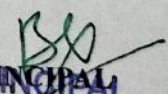
### 6) Project and Field Visit

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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