

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

P.G. DEPARTMENT OF COMMERCE

COURSE OUTCOMES 2024-25

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) International Marketing

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

CO1: Understand the concept of international marketing.

CO2: Analyse the impact of cultural, social, political, and legal factors on international marketing activities

CO3: Explain how the product mix and pricing decisions are configured in the international context.

CO4: Describe the decisions related to international channel and promotional strategies marketing.

CO5: Acquire knowledge on international export and infrastructure.

3) Advanced Financial Management

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.

4) 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.

5) 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.

6) Accounting Theory and Practices

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

- CO1: Understand the accounting principles, postulates, concepts and conventions.
- CO2: Describe the role of regulatory bodies in formulation and implementation of accounting regulations.
- CO3: Acquire knowledge about different accounting theories.
- CO4: Connect accounting theories with practical applications in business scenario.

CO5: Explain the role of XBRL in business reporting.

Department of Commercia

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Semester III

1) Business Research Methodology

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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