

**Bhavan's Vivekananda College
of Science, Humanities and Commerce
(Sainikpuri, Secunderbad, Telangana – 500094)
Autonomous College – Affiliated to Osmania University
Accredited with 'A' Grade by NAAC**

Masters in Commerce

Program Outcomes:

PO 1: Accounting, Finance, Marketing and HR Knowledge: Ability to apply accounting, finance, marketing and HR knowledge at national and international level which is essential for the success of an organization.

PO 2: Problem Analysis: Ability to apply research knowledge for technical analysis and decision making in an organization.

PO 3: Develop Solutions: Ability to apply suitable tools for critical analysis and develop solutions for enhancing organizational performance

PO 4: Adapting to new changes: Ability to adapt to new changes by applying domain knowledge in respective fields to evaluate and elucidate business-related issues.

PO 5: Communication: Communicate effectively on problems, issues and solutions with community and with society at large, such as being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.

PO 6: Ethics & Environment: Apply ethical principles and commit to professional ethics and responsibilities and norms in research and the functional areas, understand the issues of environmental context and sustainable development.

PO 7: Individual and team work: Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.

PO 8: Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context of socio, economic and technological changes.

Program Specific Outcomes

PSO 1: Understand and effectively apply Financial tools in decision making for a business.

PSO 2: Apply the skills, current techniques, and tools to analyze the real-time business-related problems.

PSO 3: Adapt to function in different work environment, develop good interpersonal skills and face challenges ethically with social responsibility.

Name of the Course	MANAGERIAL ECONOMICS
Course Code	M.Com101
CO1	To get an understanding about informed decision making about working of firms based on all fundamental concepts.
CO2	To discuss the aspects related to demand, utility, and forecasting techniques towards business decisions in a practical manner.
CO3	To get an insight about the decisions regarding production and optimal employment of factors.
CO4	To understand the concepts of Probability theory and apply these in finance and business related areas.
CO5	To be able to discuss about cost analysis mathematically, and its role in the process of decision making for a firm.

Name of the Course	PRINCIPLES OF MARKETING
Course Code	M.Com102
CO1	Exemplify the key concepts of marketing; Define the role of marketing in economic development, and also will be able to identify the relevance of marketing mix for various products and services.
CO2	Identify the main factors and forces of marketing environment that affect a firm's ability to build and maintain successful customer relationships
CO3	Describe major bases for segmenting consumer and business markets; define and be able to apply the three steps of target marketing: market segmentation, target marketing, and market positioning; understand how different situations in the competitive environment will affect choices in target marketing
CO4	Explain the major types of consumer market and business market buying behavior, the stages in the buyer decision process and analyze the major factors that influence both consumer market and business market purchasing decision.
CO5	Define the basic concepts related to Corporate strategic planning, Business Strategic Planning and list the various contents required to plan and control

Name of the Course		ORGANISATION THEORY AND BEHAVIOUR
Course Code		M.Com103
CO1	Determine Organization Theories in The Context Of Modern World.	
CO2	Demonstrate the Group Behavior and Individual Behavior	
CO3	Elucidate the Motivational Theories and Describe the Organization Culture	
CO4	Adapt to learn Organizational politics and overcome conflicts.	
CO5	Contrast the Leadership Styles and Manage Effective Communication Network	

Name of the Course		ACCOUNTING STANDARDS AND REPORTING
Course Code		M.Com104 Fin
CO1	Exemplify the key concepts Accounting Standards and various theories of Accounting.	
CO2	Describe the overview of Indian Accounting Standards with regards to presentation of Financial statements, Accounting Policies and standard related to construction contract and Revenue Recognition.	
CO3	Identify Various Accounting Standards relating to Borrowings of a Company, Related party disclosures, separate financial statements and details relating financial instruments etc.	
CO4	Explain IFRS , Uniform Global Financial Reporting practices and differentiate between IAS, Indian GAAP and US GAAP	
CO5	Define and Explain Financial Reporting Objectives , Purposes Significance and Trends of Reporting .	

Name of the Course		FINANCIAL MANAGEMENT
Course Code		M.Com105 Fin
CO1	To understand the concepts and importance of quantitative techniques in the field of business research and also deals with learning various terminologies related to research and different types. It enables them to formulate the research objectives and hypothesis.	
CO2	Implement the time value of money in the long term investment decisions with and without risk involvement	
CO3	Gain insight on inventory management, working capital management, optimum cash balances and dynamics of credit policies to be adopted as per the situation of the business in the changing environment	
CO4	Explain the crux of the cost of capital, leverages and capital structure and their connectivity and the efficient use of finance towards the maximization of shareholders wealth	
CO5	Emphasize the company's policies in the retention and distribution of the profits which lead to wealth maximization of its shareholders	

Name of the Course		BUSINESS ENVIRONMENT AND POLICY
Course Code		M COM 201
CO1	Interpret the business environment in light of the policy environment in the economy.	
CO2	Demonstrate the impact of new economic policy and reforms in India.	
CO3	Gain insight into the importance of private sector in development and the changing role of public sector in India.	
CO4	Examine the impact of foreign direct investment on India's economy.	
CO5	Outline the effect of world trade organization agreements on India's trade policy	

Name of the Course		MARKETING MANAGEMENT
Course Code		M.Com202
CO1	Analyze the New Product Development stages, Product life cycle stages, Branding Packing and labeling of Products.	
CO2	Acquaint the students with pricing strategies for a new product and understand the factors influencing pricing as well as the methods relating to pricing.	
CO3	Analyze the various promotional mix elements and evaluate the effectiveness of advertisements, budget preparation of advertisement along with process involved in various promotional mix elements.	
CO4	Analyze the various aspects involved in Marketing Channel Management and Retailing.	
CO5	Analyze the Components of Marketing Information System and Marketing Research Process	

Name of the Course		HUMAN RESOURCE MANAGEMENT
Course Code		M.Com203
CO1	Identify, objectives and the Changing role of Human Resource Manager in the present scenario	
CO2	Articulate the Practical dimension of HRM such as planning, recruitment, selection, induction and important aspects such as Job design, job rotation and job enlargement and so on.	
CO3	Enumerate factors for Developing and Motivating Human resources through training , development, Performance Appraisal and Workers participation in management,	
CO4	Debate on essential conditions of employment, wages, discipline and grievances.	
CO5	Synthesize the nuances of knowledge management with internet enabled new organization forms.	

Name of the Course	ADVANCED MANAGERIAL ACCOUNTING
Course Code	M.Com204 Fin
CO1	Identify the changes in Financial Statements and analyze flow in cash and fund terms
CO2	Acquaint the students with two qualitative aspects in accounting in detail i.e. Human resources accounting and Responsibility Accounting.
CO3	Compare the profits, cost of sales and sales and apply the inflationary pressures in Accounts to get the current prices of Historical data.
CO4	Categorize the measures in financial statements in different perspectives and theoretically understand various other measures of financial performances.
CO5	Assess the contemporary issues in Management Accounting like Management Control Systems.

Name of the Course	INVESTMENT MANAGEMENT
Course Code	M.Com205 Fin
CO1	Define about investment process and investment avenues
CO2	Comprehending the recent trends of primary market and secondary market and developing skills for application of various financial services and markets.
CO3	Correlate risk and return analysis
CO4	Appraise portfolio diversification using Markowitz model
CO5	Prioritize and select the portfolios using Sharpe's single index model

Name of the Course		RESEARCH METHODOLOGY AND STATISTICAL ANALYSIS
Course Code		M.Com301
CO1	To understand the concepts and importance of quantitative techniques in the field of business research and also deals with learning various terminologies related to research and different types. It enables them to formulate the research objectives and hypothesis.	
CO2	To construct questionnaires for collecting the primary data and taught to extract the data from secondary sources. Further it helps in data analysis.	
CO3	To compare the difference between various types of reports and are exposed to enhance their writing skills by preparing the research report.	
CO4	To understand the concepts of Probability theory and apply these in finance and business related areas.	
CO5	To apply the concepts of association of attributes using non-parametric test in all situations.	

Name of the Course		E-COMMERCE & DIGITAL MARKETING
Course Code		M.Com 302
CO1	Annotate on Ecommerce applications and various business models in it.	
CO2	Exemplify security and privacy issues involved in Electronic Data Interchange.	
CO3	Define the various protocols and security techniques in ecommerce.	
CO4	Summarize the implementation of Ecommerce with consumers as well as merchant's perspective and also on EFT.	
CO5	Determine digital marketing methods, measures, risks and benefits.	

Name of the Course		COST ACCOUNTING AND CONTROL
Course Code		M.Com 303
CO1	Define Cost Accounts, Cost Accounting Standards and acquire knowledge to prepare Cost Books in Integrated manner as well as Non-Integrated manner.	
CO2	Ability to analyze the losses and gains in Process Industry and to calculate the value of Opening Stock, Closing Stocks and Cost of Goods sold.	
CO3	Knowledge about the various decision-making techniques in an Organization and analysis of Variances in Actuals incurred and Budgets prepared.	
CO4	Evaluate the various Functional budgets and get knowledge on different systems of Budgeting	
CO5	Construct the variance in Cost, Sales and Profits by comparing Standard with Actual.	

Name of the Course		INTERNATIONAL FINANCIAL MANAGEMENT
Course Code		M.Com 304
CO1	Summarize the International Monetary System and articulate a Balance of Payment Statement.	
CO2	Deduce the hedging, arbitration and speculation activities in Foreign Exchange Markets and determine the Exchange Rates..	
CO3	Assess the foreign exchange exposures faced by Multi-National Companies.	
CO4	Perceive international investment decisions through Capital Budgeting Techniques.	
CO5	Appraise various International Financial Instruments. firm.	

Name of the Course		SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
Course Code		M.Com 305
CO1	Familiarize with Fundamental and Technical Analysis.	
CO2	Explain the valuation of Share and Bonds.	
CO3	Explain the Capital Market Theories and Arbitrage Pricing theories and provide knowledge on building Capital Asset Pricing Models.	
CO4	To familiarize the students regarding the techniques of analyzing securities being applied by funds managers and to make student understand about market indices.	
CO5	Ability to take investment decisions taking into consideration various determinants influencing investment decisions.	

Name of the Course		QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
Course Code		M. Com 401
CO1	Students are expected to associate and to locate statistical estimation to determine the testing of hypothesis.	
CO2	Learners are facilitated to deduce and test to calculate the Z – test, T – test values.	
CO3	To analyze the ordinal and nominal data of small sample of a skewed distribution using Non- Parametric tests such as Man Whitney U test, Wilcoxon tests, Kruskal Wallis test etc.	
CO4	To take the important decisions in an uncertain environment using inter disciplinary approach by learning the strategies applied by competitors in real business.	
CO5	To solve the complex business problem in a scientific approach using Mathematical Model created using linear equation in order to reach the optimal solution with the available limited resources of the organization or Enterprise.	

Name of the Course		TAX PLANNING
Course Code		M. Com 402
CO1	Learn about components of tax and concept of tax planning.	
CO2	Determine computation of heads of income and total income.	
CO3	Appraise various financial and managerial decisions with respect to tax planning.	
CO4	Gain knowledge about tax incentives in respect of new industrial establishments.	
CO5	Analyze various schemes and incentives for export promotion.	

Name of the Course		STRATEGIC MANAGEMENT
Course Code		M. Com 403
CO1	Learn basic knowledge of Strategic Management, Guidelines for effective Strategic Management and the main perspectives, frameworks and concepts within strategic thinking as well as companies' mission, vision and corporate social responsibility..	
CO2	Apply knowledge to know the organizational strategies understanding the internal and external analysis that will be effective for the current business environment..	
CO3	Devise strategic approaches to manage a business successfully in a global context	
CO4	Assess the importance of structure, design, culture and working environment to effective Strategic Management implementation.	
CO5	Analyze and evaluate critically real-life company situations and challenges faced by managers in implementing and evaluating strategies based on the nature of Business, Industry, and Cultural differences	

Name of the Course		FINANCIAL SERVICES
Course Code		M. Com 404 FIN
CO1	Define Financial Services and analyze the various fund and fee-based services	
CO2	Compare the different types of lease, Lease and hire Purchase system, analyze the policy of housing finance in India, and discuss guidelines on leasing and finance companies, Hire Purchase and Role of Housing Finances in India.	
CO3	Evaluate Mutual funds in India, Compare the different types of Mutual Funds, Interpret the factors to be considered in selection of Mutual Fund.	
CO4	Assess the various developments in financial services like Factoring and Forfeiting and compare these services	
CO5	Elaborate the concept of Securitization, its mechanism and compare the different types of securitized assets. Also evaluate the future prospects of securitization India.	

Name of the Course		FINANCIAL DERIVATIVES
Course Code		M. Com 405 FIN
CO1	Recall the features and types of derivatives and its evolution in India.	
CO2	Determine the forward contract price and futures contract price.	
CO3	Estimate the option price by applying option pricing models.	
CO4	Make use of swaps for managing risks.	
CO5	Utilize stock index futures as a portfolio management tool.	

Name of the Course		PROJECT REPORT AND VIVA VOCE
Course Code		M.Com406
CO1	To familiarize with the procedures for selecting title for the Research Project.	
CO2	To emphasize with the literature review procedures and to establish the Research Gaps for writing the research Objectives based on the research questions.	
CO3	To equip the link between Research Hypothesis according to their Research Objectives.	
CO4	To catch up with latest data analysis techniques after collecting the data either by Primary or by Secondary Sources.	
CO5	Provide Guidance to the researchers to write the research report.	