

**K L UNIVESITY**  
**DEPARTMENT OF COMMERCE**  
**YEAR 2021**

S.NO.	Course Code	Course Title	CO NO	Description of the Course Outcome
1.	21MF1101	Accounting for Managers	CO1	To make students understand fundamentals of accounting concepts and principles and subsidiary books
			CO2	To apply the preparation of trial balance and financial statements
			CO3	To impart knowledge in corporate accounting for issue of shares and debentures
			CO4	To develop the conceptual understanding in preparation of corporate financial statements
2.	21MF1102	Managerial Economics	CO1	Understand and apply the general foundations of Managerial Economics
			CO2	Apply the law of variable proportions
			CO3	Make use of the price determination under different market situations
			CO4	Apply the national income and fiscal and monetary policies of the Government
3.	21UC1151	Management soft skills	CO1	Understand and apply the concepts of effective communication and development of proficiency in English
			CO2	Understand and apply the written communication skill and components of effective communication
			CO3	Apply the presentation skill practice, preparing in presentation.
			CO4	To apply the telecommunication skills and facilitate self-management
4.	21MF1103	Cost and Management Accounting	CO1	To understand and apply the concept of cost and management accounting
			CO2	Understand and apply the various elements of cost for price determination
			CO3	apply the various methods of costing
			CO4	Apply the concepts of cost control techniques
5.	21MF1104	Financial Management	CO1	to develop the students' abilities to understand basic concepts of financial management and time value of money.
			CO2	To nurture students to understand the significance of capital budgeting techniques in financial decision making.
			CO3	To impart knowledge in theories of capital structure and cost of capital.
			CO4	To develop the conceptual understanding of working capital management and dividend decisions.
6.	21MF1105	Financial Institutions and Markets	CO1	Understand and apply the the capital and money market information for functioning
			CO2	Understand and apply the equity and fixed income bearing securities
			CO3	Be able to apply foreign exchange market and exchange rate and forex market
			CO4	apply the functioning of merchant bankers, investment banks and international banking.
7.	21MF1208	Corporate Finance & Business Valuation	CO1	To understand and apply the corporate finance and corporate decisions
			CO2	Understand and apply the financial planning in all business aspects
			CO3	Be able to apply the capital structure and valuation of the firm.
			CO4	Apply the Business valuation and corporate restructuring.
8.	21MF1209	Accountant in Business	CO1	To understand and apply <b>The business organisation, its stakeholders and the external environment</b>
			CO2	Understand and apply the <b>Accounting and reporting systems, controls and compliance</b>
			CO3	Be able to apply the <b>Professional ethics in accounting and business</b>
			CO4	Apply the <b>Personal effectiveness and communication</b>

9.	21MF1210	Financial reporting	CO1	To understand the conceptual and regulatory framework for financial reporting.
			CO2	To develop the students' abilities to understand the Accounting for transactions in financial statements.
			CO3	To make students understand the analyzing and interpreting the financial statements of single entities and groups.
			CO4	To impart knowledge in preparation of financial statements.
10.	21MF1211	Performance Management -I	CO1	Identify cost and management accounting techniques
			CO2	apply a decision to increase production and sales levels, considering incremental costs, incremental revenues
			CO3	Make use of the short term decision making techniques.
			CO4	Apply the risk and uncertainty in decision- making process
11.	21MF1212	Corporate Accounting	CO1	To understand and apply the preparation of simple consolidated financial statements
			CO2	To apply elimination of intra-group trading balances
			CO3	To apply associates and describe principle of equity accounting
			CO4	To apply and interpretation of financial statements
12.	21MF1213	Corporate and Business Law	CO1	Knowledge and apply of essential elements of legal system
			CO2	Knowledge and apply of essential elements for formation of contract
			CO3	To apply corporate and legal personality
			CO4	To apply essentials of insolvency law
13.	21MF1214	Audit & Assurance Standards	CO1	Understand and apply the framework of audit framework and regulations
			CO2	Be able to understand and apply the planning and risk assessment
			CO3	Acquaint with analysis of internal control and systems
			CO4	Apply the reporting system for review process
14.	21MF2115	Financial Analysis & Control	CO1	Understand and apply the framework of financial statements with reference to accounting standards
			CO2	Be able to understand cash flow statement and integrated ratio analysis.
			CO3	Acquaint with analysis of inventory control.
			CO4	Apply the derivatives and hedging activities.
15.	21MF2116	Financial Strategy of Business	CO1	Understand and apply the strategic management and business environment
			CO2	Understand and apply the business policy and formulation of functional strategy
			CO3	Be able to apply strategic analysis and planning
			CO4	To apply strategic implementation and control.
16.	21MF2117	Investment analysis and Portfolio Management	CO1	Understand and apply the concept of investment and risk and return on investment.
			CO2	Understand and apply the investment scenario Risk and fundamental & technical analysis
			CO3	Be able to apply measurement of risk and return of portfolio
			CO4	To apply the optimal portfolio selection models.
17.	21MF2118	Forensic Accounting	CO1	The aim of this course is to give participants an introduction to forensic accounting and their role.
			CO2	It will cover the legal system and regulations affecting forensic accounting.
			CO3	It will also introduce specific engagement management issues that a forensic accountant must consider.
			CO4	It will also introduce some of the resources and technology available.
18.	21MF2119	Strategic Business Leader	CO1	The aim of this course is to give participants an introduction to forensic accounting and their role.

			CO2	It will cover the legal system and regulations affecting forensic accounting.
			CO3	It will also introduce specific engagement management issues that a forensic accountant must consider.
			CO4	It will also introduce some of the resources and technology available.
19.	21MF2120	Strategic Business Reporting	CO1	To understand and apply the fundamental ethical and professional principles
			CO2	To apply the financial reporting framework to financial statements
			CO3	To apply the reporting the financial performance of financial statements to a range of entities
			CO4	To apply the provisions and contingencies and events for reporting purpose
20.	21MF2121	Performance Management -II	CO1	To apply the budgetary system and control
			CO2	To apply a standards and find out variances of various elements of cost
			CO3	To apply the sales mix and quantitative, planning and operational variances.
			CO4	To apply the performance management, measurement and control
21.	21MF2223	Empirical Methods in Finance	CO1	Understand the financial markets and maximization of shareholders' wealth
			CO2	To apply the statistical techniques for predictability of asset returns
			CO3	To apply the Various approaches to event study methodologies, measurement abnormal returns and test statistics-Index Models, CAPM & APT Models of asset returns
			CO4	To apply the various inter temporal equilibrium models and derivative pricing models.
22.	21MF2224	Taxation	CO1	To understand the basic concepts of direct taxes
			CO2	To apply the computation of total income and to find out tax liability of individual
			CO3	To apply the corporate tax planning for the situation needed
			CO4	To apply the knowledge about tax authorities, assessment procedures and rules
23.	21MF2226	Finance Research Project	CO1	Understand the basics of corporate research
			CO2	Understand the sources for collection of data
			CO3	Understand the framing of research methodology
			CO4	Enable the student to analyze the data and present the data.
24.	21MF2232	Human Resources Accounting	CO1	Understand the basics of human resource planning
			CO2	Demonstrate the investment in human resources and evaluate the HR values.
			CO3	Make use of the human resource accounting.
			CO4	Understand the human resource auditing.
25.	21MF2240	International Business	CO1	Understand basics of domestic business and international business
			CO2	Identify the modes of international business
			CO3	Make use of the management of international business operations.
			CO4	Apply the strategic management of international business
26.	21ACCAP4	Advanced Financial Management	CO1	<b>To understand and apply the Role of senior financial adviser in the multinational organization -</b>
			CO2	To apply the advanced investment appraisal
			CO3	To study and apply the acquisitions and mergers to relevant situations
			CO4	To apply the knowledge of corporate reconstructions and reorganization to mergers and acquisitions
27.	21ACCAP7	Advanced Audit & Assurance	CO1	To understand the regulatory environment
			CO2	To apply the professional and ethical considerations
			CO3	To apply the quality control to practice management
			CO4	To apply the audit of historical financial information to audit related and assurance services