



St. Joseph's College of Commerce (Autonomous)

Affiliated to Bengaluru City University

Accredited with A++ Grade by NAAC in 4th Cycle (CGPA of 3.57/4)

College with Potential for Excellence (CPE)

Ranked 93rd in NIRF 2022 by the Ministry of Education, Government of India

#163, Brigade Road, Bengaluru - 560025, Karnataka, India

**1.1.1 Curricula developed and implemented have
relevance to the local, national, regional, and global
developmental needs**

AQAR: 2021-2022

BBA – Regular – 1st Semester

Course Code: M1 21 DC 101

Course Name: PERSPECTIVES IN MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the forms of organisation and evolution of management thought
CO 2	Integrate the planning, forecasting with decision making process of a given organization.
CO 3	Relate the function of organizing with staffing in consideration of their effort on individual actions
CO 4	Identify the range of leadership theories, Directing and controlling tools available in the management
CO 5	Compare and contrast the range of motivation theories and methods of coordination available for the management practices.
CO 6	Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.

Course Code: M1 21 DC 102

Course Name: ORGANIZATIONAL BEHAVIOUR

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Relate the implications of organizational behavior study and its application in Management.
CO 2	Examine the influence of organizational behavior by individual's personality, values, perceptions, and motivations in the workplace
CO 3	Evaluate the implications of attitude formation and learning process of individual on organizational behavior.
CO 4	Relate the implications of Group behavior towards leadership in the context of organizational behaviour.

CO 5	Examine implications of the organization climate and culture on organizational Behaviour and its effectiveness.
CO 6	Illustrate the role of stress and conflict on organizational change and culture that affects working relationships within organizations.

Course Code: M1 21 DC 103

Course Name: MANAGERIAL ECONOMICS

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Describe the role of Managerial Economics in Business decisions making
CO 2	Evaluate the laws relating to consumer behaviour and law of demand in the context of using the appropriate demand forecasting technique.
CO 3	Examine the factors influencing pricing decision in order to arrive at appropriate pricing
CO 4	Compare and contrast the implication of law of production and short run and long run curves on average cost and marginal cost
CO 5	Determine the equilibrium pricing and output under perfect and imperfect market competitions
CO 6	. Relate dynamics of Business cycles, changes in monetary and fiscal policies and other macro-economic variables with the corresponding impact on managerial decisions and operations.

Course Code: C3 21 OE 101

Course Name: BUSINESS MATHEMATICS AND STATISTICS

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Justify the suitability and applicability of the basic concepts such as theory of equations, ratios, proportions, profit and loss, and their applications in managerial decision making.
CO 2	Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows.
CO 3	Illustrate the significance of statistics in analysing business problems
CO 4	Use the concept of measures of central tendency and dispersion for decision

	making
CO 5	Apply the concept of Correlation and Regression to analyze the data
CO 6	Analyse the time series data using moving averages and least square methods.

Course Code: C3 21 SB 101

Course Name: DIGITAL FLUENCY

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the type of emerging technologies and potential cyber- attacks in the world of digital
CO 2	Evaluate the relevance and applicability of Artificial Intelligence, Big Data Analytics, Internet of Things and Cloud Computing on specific operations citing a example for the same
CO 3	Justify the building of Essential Skills beyond Technology that goes well with adoption the Technology

BBA – Regular – 2nd Semester

Course Code: M1 21 DC 201

Course Name: FUNDAMENTALS OF ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Illustrate the objectives of Financial Accounting and Reporting from the perceptive of the Stakeholders
CO 2	Describe the concepts, assumptions and conventions of Accounting.
CO 3	Show the necessary Subsidiary books.
CO 4	Construct the financial statements of a Sole proprietor.
CO 5	Develop Financial Statements by using Tally.

Course Code: C3 15MC302

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the role of marketing manager in the present state of affairs.
CO 2	Examine segmentation with target marketing and positioning strategy of the firm
CO 3	Analyze the factors that determines the consumer behavior in buying decision
CO 4	Develop the product mix and pricing strategies for hypothetical business plan.
CO 5	Design a channel of distribution and promotion mix for hypothetical business plan
CO 6	Apply ethical practices in marketing in the context of recent trends in marketing

Course Code: M1 21 DC 203

Course Name: BUSINESS ENVIRONMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Conduct the Environmental analysis that influences Business decisions.
CO 2	Examine the implications of Economic variables in selective business decision making.
CO 3	Evaluate the implication of Global Environment variables in the context of Indian Economy.
CO 4	Illustrate the factors of the political environment that influence Business decision making.
CO 5	Examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.
CO 6	Outline the Legal framework regulating to Competition, Information and Cyber Offences

Course Code: UG FC 21 201

Course Name: ENVIRONMENTAL STUDIES

On completion of the course the student will be able to

Course Outcome	Course Code
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No.	
CO 1	Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health
CO 2	Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
CO 3	Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
CO 4	Analyze the role of alternative systems of Medicine and intervening Programme of Government of India in providing Public health.
CO 5	Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and Ewaste disposal rules.

BBA – (Professional- Finance and Accounting) – 1st Semester

Course Code: M2 21 DC 101

Course Name: FUNDAMENTALS OF MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role and responsibilities of management accountant of companies as per the framework of CIMA.
CO 2	Compare and contrast the type of cost and its implications in estimating the costs for range of activity levels.
CO 3	Justify the appropriate level of cost absorption while the apportioning of Overheads for computation cost per unit or center.
CO 4	Distinguish between Absorption costing and marginal costing and its implications on CVP analysis.
CO 5	Evaluate actuals with standard set and analyze variance as measure of cost control and cost determination.
CO 6	Plan for Budgetary control system that integrates planning and control in a variety of context within the organization as measure of control.

Course Code: M2 21 DC 102

Course Name: PERSPECTIVES IN MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the forms of organisation and evolution of management thought.
CO 2	Integrate the planning, forecasting with decision making process of a given organization.
CO 3	Relate the function of organizing with staffing in consideration of their effort on individual actions.
CO 4	Identify the range of leadership theories, Directing and controlling tools available in the management.
CO 5	Compare and contrast the range of motivation theories and methods of coordination available for the management practices.
CO 6	Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.

Course Code: M2 21 DC 103

Course Name: BUSINESS ECONOMICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Appreciate the impact of changing economic growth rates & prices on businesses and be able to explain the factors affecting the trade of a country with the rest of the world and its impact on organisations.
CO 2	Explain the concept of globalisation and the consequences for businesses and national economies and understand the influences on economic development of countries.
CO 3	To demonstrate the determination of prices by market forces and the impact of price changes on revenue from sales and to explain the influence of economic and social considerations on the structure of the organisation and the regulation of markets.

CO 4	To acquire techniques and skills to convert business data as meaningful information for reporting to business stakeholders and to demonstrate the uses of big data and analytics for leveraging business' competence.
CO 5	To apply financial mathematics in decision making problems and to understand the impact of interest rate and foreign exchange changes on business performance.

Course Code: M2 21 SB 101

Course Name: DIGITAL FLUENCY

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the type of emerging technologies and potential cyberattacks in the world of digital.
CO 2	Evaluate the relevance and applicability of Artificial Intelligence, Big Data Analytics, Internet of Things and Cloud Computing on specific operations citing a example for the same.
CO 3	Justify the building of Essential Skills beyond Technology that goes well with adoption the Technology.

BBA – (Professional- Finance and Accounting) – 2nd Semester

Course Code: M2 21 DC 201

Course Name: FUNDAMENTALS OF FINANCIAL ACCOUNTING

Course Outcome No.	Course Outcome
CO 1	Relate the conceptual framework of Financial Accounting with its influence of legislation and accounting standards on published accounting information.
CO 2	Devise an Accounting system under Double entry system in incorporating necessary journal, ledger and trial balance.
CO 3	Illustrate the treatment for the items of IAS 2, IAS 16, IAS 23, IAS 36 and IAS 38 as per the Financial Reporting Standards
CO 4	Show the treatment for the Accounting of special transactions.
CO 5	Construct financial statements after taking into account treatment for the given

	adjustments.
CO 6	Compare and contrast the types of devising of control of accounting systems in terms of internal and external audits.

Course Code: M2 21 DC 202

Course Name: COST AND MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Compare and contrast the role of Marginal Costing and Absorption Costing in the treatment of cost absorption, profit determination and its impact on pricing strategies.
CO 2	Analyze the effect and relationship of Cost, Volume & Profit and its implications on determination of cost and profit of joint products, By product and Digital Products.
CO 3	Apply the Activity Based Costing for the ascertainment of full cost of production per unit.
CO 4	Plan for Budgetary control system that integrates planning and control in a variety of contexts within the organization as a measure of forecasting, analyzing and controlling by using digital Technologies.
CO 5	Justify the application and implication of Relevant costing on tactical decision making in the context of costing and pricing.
CO 6	Relate the applicability and implications of capital budgeting and Decision Tree techniques under Risk and Uncertainty situations.

Course Code: M2 21 DC 203

Course Name: FUNDAMENTALS OF ETHICS, CORPORATE GOVERNANCE & BUSINESS LAW

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Evaluate the consequences of ethical and unethical practices of a Professional Accountant in the context of CIMA code of ethics and law.
CO 2	Examine the role of the board in establishing corporate governance standards in the context (Rules and principles-based approaches to governance) of BRSR, OCED and CIMA code of corporate governance.
CO 3	Relate CSR activities with ESG reporting in order to satisfy the needs of all the

	stakeholders.
CO 4	Evaluate the factors of law of contract that make a valid corporate contract.
CO 5	Justify the guiding principles of law of Employment that make a valid Employment contract.
CO 6	Compare and contrast the pros and cons of each form of business organization and the procedure involved in bringing into existence of these forms of Business Organization.

Course Code: UG FC 21 201

Course Name: ENVIRONMENTAL STUDIES

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
CO 2	Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
CO 3	Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
CO 4	Analyze the role of alternative systems of Medicine and intervening Programme of Government of India in providing Public health.
CO 5	Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

BBA – Entrepreneurship – 1st Semester

Course Code: M3 21 DC 101

Course Name: PERSPECTIVES IN MANAGEMENT

On completion of the course the student will be able to

Course	Course Outcome
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Outcome No.	
CO 1	Describe the forms of organization and evolution of management thought
CO 2	Integrate the planning, forecasting with decision making process of a given organization
CO 3	Relate the function of organizing with staffing in consideration of their effort on individual actions
CO 4	Identify the range of leadership theories, Directing and controlling tools available in the management
CO 5	Compare and contrast the range of motivation theories and methods of coordination available for the management practices.
CO 6	Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders

Course Code: M3 21 DC 102

Course Name: ORGANIZATIONAL BEHAVIOUR

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Relate the implications of organizational behavior study and its application in Management.
CO 2	Examine the influence of organizational behavior by individual's personality, values, perceptions, and motivations in the workplace
CO 3	Evaluate the implications of attitude formation and learning process of individual on organizational behavior
CO 4	Relate the implications of Group behavior towards leadership in the context of organizational behavior.
CO 5	Examine implications of the organization climate and culture on organizational Behavior and its effectiveness
CO 6	Illustrate the role of stress and conflict on organizational change and culture that affects working relationships within organizations.

Course Code: M3 21 DC 103

Course Name: FUNDAMENTALS OF ENTREPRENEURSHIP

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the changing role of Entrepreneurs and evolution of entrepreneurship as a career and its contribution towards economy and society.
CO 2	Evaluate the role and Advantages of MSMEs in the context of the Govt. assistance and the Environment of Entrepreneur both in rural and urban
CO 3	Compare and contrast the applicability and implications on each type of ownership structure and corresponding sources of finance
CO 4	Evaluate the role of institutions, Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs in the context of entrepreneurship Development
CO 5	Illustrate the legal compliance process right from registration of entrepreneurship to functional stage including TRIPS and TRIMS.
CO 6	Develop design thinking and translate thinking into sustainable practices in the context of innovative entrepreneurial development program.

Course Code: M3 21 OE 01

Course Name: BUSINESS MATHEMATICS AND STATISTICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Use the basic principles of arithmetic and theories of equation in business decision making
CO 2	Apply the concept of interests, annuities and time value of money in financial decisions
CO 3	Describe statistical data, construct and comprehend diagrammatic and graphic representation of data
CO 4	Choose and interpret measures of central tendencies and dispersion.
CO 5	Analyze the underlying trend of time series data and predict future.
CO 6	Examine the relationship between two variables by using Correlation and Regression Analysis.

Course Code: M3 21 SB 101

Course Name: DIGITAL FLUENCY

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the type of emerging technologies and potential cyberattacks in the world of digital
CO 2	Evaluate the relevance and applicability of Artificial Intelligence, Big Data Analytics, Internet of Things and Cloud Computing on specific operations citing a example for the same
CO 3	Justify the building of Essential Skills beyond Technology that goes well with adoption the Technology

BBA – Entrepreneurship – 2nd Semester

Course Code: M3 21 DC 201

Course Name: FINANCIAL ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the objectives of Financial Reporting from the perceptive of the Stakeholders.
CO 2	Define the Concepts, Assumptions and Conventions of Accounting.
CO 3	Prepare necessary subsidiary books
CO 4	Construct the Financial Statements of a Sole proprietor
CO 5	Construct financial statements of a company as per division 1 of schedule III of the Companies Act 2013
CO 6	Differentiate between Accounting Standards of Ind AS and IFRS

Course Code: M3 21 DC 202

Course Name: BUSINESS ENVIRONMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Identify the micro and macro environmental factors of Global business environment and the natural environment in which the business operates.
CO 2	Analyze the economic issues regarding monetary and fiscal policies in the wake

	of globalization, liberalization and privatization
CO 3	Interpret the impact of globalization on International business under the frame work of International regulatory bodies for International Trade.
CO 4	Evaluate the relationship between business and government, Responsibilities of business towards government, Responsibilities of government towards business.
CO 5	Examine critically the factors of various types of business environment and interactions with Business: Political, Economic, Socio-cultural, Legal, Technological and Global and Natural environment
CO 6	Evaluate the implication of Competition Act 2000, Information Act 2000 and Cyber regulation in the context of business operations.

Course Code: M3 21 DC 203

Course Name: MANAGERIAL ECONOMICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the impact of micro and macro-economics in economic growth
CO 2	Evaluate the laws relating to consumer behavior in the context of law & demand and select the effective demand forecasting techniques.
CO 3	Compare and contrast law of production and assess the different types of costs and the relationship of short run and long run curves
CO 4	Select effective pricing method
CO 5	Show the price and output determination under perfect and imperfect competitions
CO 6	Evaluate Business cycles, monetary and fiscal policies and other macro-economic indicators for effective managerial operations.

Course Code: UG FC 21 201

Course Name: ENVIRONMENTAL STUDIES

On completion of the course the student will be able to

Course Outcome No.	Course Outcome

CO 1	Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
CO 2	Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
CO 3	Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
CO 4	Analyze the role of alternative systems of Medicine and intervening Program of Government of India in providing Public health.
CO 5	Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E waste disposal rules.

BBA – Twinning Program – 1st Semester

Course Code: M1 15 MC 101

Course Name: PERSPECTIVES IN MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the forms of organization and evolution of management thought
CO 2	Integrate the planning, forecasting with decision making process of a given organization.
CO 3	Relate the function of organizing with staffing in consideration of their effort on individual actions.
CO 4	identify the range of leadership theories, Directing and controlling tools available in the management.
CO 5	Compare and contrast the range of motivation theories and methods of coordination available for the management practices
CO 6	Illustrate the recent trends in management and factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders

Course Code: M1 15 MC 102

Course Name: ORGANIZATIONAL BEHAVIOUR

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Relate the implications of organizational behavior study p and its application in Management .
CO2	Examine the influence of organizational behavior by individual's personality, values, perceptions, and motivations in the workplace.
CO3	Evaluate the implications of attitude formation and learning process of individual on organizational behavior.
CO4	Relate the implications of Group behavior towards leadership in the context of organizational behaviour.
CO5	Examine implications of the organization climate and culture on organizational Behaviour and its effectiveness.
CO6	Illustrate the role of stress and conflict on organizational change and culture that affects working relationships within organizations.

Course Code: M1 15 AR 103

Course Name: MICRO ECONOMICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Describe the impact of micro and macroeconomics in economic growth
CO2	Evaluate the laws relating to consumer behavior in the context of Law of demand and production.
CO3	Select demand forecasting technique and Pricing Option
CO4	Compare and contrast Law of Variable Proportions and Law of Returns of Scale
CO5	Assess the different types of costs and the relationship between short curves and long curves.
CO6	Show the Pricing under Perfect and imperfect competitions.

Course Code: M1 15 AR 104

Course Name: BUSINESS MATHEMATICS & STATISTICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Use the basic principles of arithmetic and theories of equation in business decision making
CO2	Apply the concept of interests, annuities and time value of money in financial decisions
CO3	Describe statistical data, construct and comprehend diagrammatic and graphic representation of data
CO4	. Choose and interpret measures of central tendencies and dispersion.
CO5	Analyze the underlying trend of time series data and predict future
CO6	Examine the relationship between two variables by using Correlation and Regression Analysis.

BBA – Twinning Program – 2nd Semester

Course Code: M1 15 MC 201

Course Name: BUSINESS ENVIRONMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Conduct the Environmental analysis that influence Business decisions.
CO2	Examine the implications of Economic variables in selective business decision making.

CO3	Evaluate the implication of Global Environment variables in the context of Indian Economy
CO4	Illustrate the factors of the political environment that influence Business decision making.
CO5	Examine the impact of Technological, Socio-cultural and Natural environmental factors affecting Business decision making.
CO6	Outline the Legal framework regulating to Competition, Information and Cyber Offences.

Course Code: M1 15 MC 202

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Describe the Role of Marketing manager in devising Marketing Mix in the present state of affairs.
CO2	Analyse Consumer behavior that leads to appropriate market targeting Strategy.
CO3	Show Product and Pricing Strategy in accordance with the demand of the situation.
CO4	Devise an appropriate Promotional Mix.
CO5	Design the appropriate Channel of Distribution Strategy
CO6	Illustrate the Recent Trends in marketing

Course Code: M1 17 MC 203

Course Name: FUNDAMENTALS OF ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Illustrate the objectives of Financial Accounting and Reporting from the perceptive of the Stakeholders.
CO2	Describe the concepts, assumptions and conventions of Accounting.
CO3	Show the necessary Subsidiary books.

CO4	Construct the financial statements of a Sole proprietor
CO5	Develop Financial Statements by using Tally
CO6	Compare and contrast the Accounting Standard of IFRS and Ind AS

Course Code: M1 15 AR 204

Course Name: MACRO ECONOMICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Explain the types of social and economic systems and its implication on developing economy
CO2	Illustrate the phases of Business cycles, Inflation and its impact on Economy and Business in particular
CO3	Evaluate the role of Monetary and Fiscal policy in controlling inflation and Deflation.
CO4	Relate dynamics of Foreign Exchange rate with FDI and FII's flows
CO5	Compare and contrast the various methods of computing National Income and its difficulties.
CO6	Analyze the impact of population, unemployment, capital formation and savings and investment with Human Development Index

Course Code: FSD 15 202

Course Name: INDIAN CONSTITUTION

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Describe the role of constitution in a democratic society to establish Human rights and Duties
CO2	Examine the necessity of special rights of Dalits, Back ward Castes, Women and Children and other types of minorities.
CO3	Illustrate the powers and functions of union Executives and Legislature
CO4	List the powers and functions of State Government, State Legislature and Centre and State relations

CO5	Evaluate the structure of Judicial system in India and its function of enforcing rights
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2nd Year**B.COM – Regular – 3rd Semester**

Course Code: C1 15MC301

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course outcome
CO 1	Describe both theoretical and practical role of financial manager in business corporations.
CO 2	Compute the cost of capital of specific sources of capital and the overall cost of capital.
CO 3	Design an optimum capital structure for a hypothetical firm.
CO 4	Explain the various types of policies in dividend.

CO 5	Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation
CO 6	Estimate the required return on projects of differing risk and evaluate the same with different investment techniques.

Course Code: C1 20MC303

Course Name: FINANCIAL REPORTING

On completion of the course the student will be able to

Course Outcome No.	Course outcome
CO 1	State the objectives and uses of Accounting Standard, Formation of ASB and the role of conceptual framework of financial reporting as per the Accounting Standard in India and IFRS.
CO 2	Enumerate the Accounting for tangible non-current assets and its accounting standards as per IndAS.
CO 3	Explain the Accounting for intangible assets, impairment of intangible assets and its accounting standards as per IndAS.
CO 4	Describe the Accounting for provisions, contingent liabilities and assets and its accounting standards as per IndAS
CO 5	Illustrate the Accounting for Govt. Grants and Disclosure of government assistance and its accounting standards as per IndAS.
CO 6	Describe the Accounting for Income Taxes and its accounting standards as per Ind AS.

Course Code: C1 15MC302

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course outcome
CO 1	Describe the concept of marketing in theory and practice.
CO 2	Examine segmentation and learn different ways of selecting the appropriate target and positioning the product in the market.
CO 3	Analyze the factors that determines the consumer behavior in buying decision.
CO 4	Prepare business plans by understanding the process and principle of new product development, product-mix, branding, pricing strategies and packaging

CO 5	Interpret the factors affecting channel distribution decisions and decision affecting the promotion.
CO 6	Apply ethical practices in marketing and explain the recent trends in marketing

B.COM – Regular – 4th Semester

Course Code: C1 15MC401

Course Name: COST ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the Concepts, Methods and Techniques of Cost accounting.
CO 2	Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).
CO 3	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
CO 4	Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merrick's differential piece rate system as tool of Labour control.
CO 5	Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.
CO 6	Compute statement showing the reconciliation of cost and financial accounts.

Course Code: C1 21 MC402

Course Name: : HUMAN RESOURCES MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager.
CO 2	Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization
CO 3	Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.

CO 4	Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.
CO 5	Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report.
CO 6	Design an innovative business model or process integrated with emerging trends in HRM.

Course Code: C1 15AR 303

Course Name: : THEORY AND PRACTICE OF BANKING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the nature and functions of commercial banks and disclosure of information about customers.
CO 2	Illustrate the structure and system of banking in India
CO 3	Use negotiable instruments and cheques in accordance with the merit of the case.
CO 4	Examine the role of a paying and collecting banker on different situations.
CO 5	Apply risk management techniques in accordance with the type of the lending.
CO 6	Examine the implications of recent trends in banking.

B.COM – Travel and Tourism –3rd Semester

Course Code: C2 15 MC 301

Course Name: : FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
Co1	Describe both theoretical and practical role of financial management in business corporations
Co2	Compute the cost of capital of specific sources of capital
Co3	Compute the problems in capital structure
Co4	Estimate the required return on projects of differing risk and evaluate different investment decision
Co5	Explain the various types of policies in dividend
Co6	Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.

Course Code: C2 21 MC 302

Course Name: : TOURISM MARKETING

On completion of the course the student will be able to

Course Outcome No.	Course Code
Co1	Describe the role of marketing manager and marketing in Tourism industry
Co2	Illustrate the steps involved in marketing research process in evaluating the behavioral profile of tourists.
Co3	Plan for the steps involved in market segmentation, targeting and positioning for a hypothetical tourism product in the context of packaged tour.
Co4	Relate the tourism product, pricing & distribution strategies for a hypothetical tour plan in the capacity of Tour operator.
Co5	. Examine the recent trends and process of the integrated Marketing communication in tourism and its effectiveness in tourism marketing
Co6	Evaluate the applicability of recent trends and digital technologies and its implications in Travel & Tourism Industry.

Course Code: C2 20 AR 303

Course Name: : TRAVEL AGENCY & TOUR OPERATIONS

On completion of the course the student will be able to

Course Outcome No.	Course Code
Co1	Illustrate the role and functions of travel agencies within the framework of respective Regulatory Bodies and tour operators in accordance with respective type of Package tour.
Co2	Compare and contrast non commission system and commission system of travel agents and its recent trends.
Co3	Examine the applicability and implications of rules and regulations applicable to Travel Agencies Travel documents and tour operators.
Co4	Select a minimum of two major tourism destinations for each country and highlight the importance of the same.
Co5	Design the role of tour manager with respect to tour itinerary plan taking all essential components of tour itinerary and execution of the same.
Co6	Prepare a cost of tour and cost of promotion of the same for a group of varying size, individual and customized itinerary taking all the components of package tour.

B.COM – Travel and Tourism –4th Semester

Course Code: C2 15 MC 401

Course Name: COST ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Prepare a Cost statement/Cost sheet in accordance with cost behaviour (changes in output or activity or volume).
CO 2	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
CO 3	Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
CO 4	Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.
CO 5	Apply operating costing in the context of computation of transport costing
CO 6	Compute statement showing the reconciliation of cost and financial accounts

Course Code: C2 21 MC 402

Course Name: HUMAN RESOURCE MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager.
CO 2	Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
CO 3	Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.
CO 4	Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.
CO 5	Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report of a hypothetical organization
CO 6	Design an innovative business model or process integrated with emerging

	trends in HRM
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Course Code: C2 20 AR 403

Course Name: TRANSPORT MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Students should be able to Compare and contrast the benefits and challenges of Rail, Road, Water and Air means of Transportation and its indispensable role in tourism industry
CO 2	Illustrate all type of services rendered in connection with Airport transportation right from handling to check in counters to Baggage services.
CO 3	Relate the key components of the air transport Industry such as types of Aircraft, processes governing bodies, International Air transport regulations, Ancillary services, types of cruise, cruise products, selling tools and terms and conditions and the procedure of availing the same.
CO 4	Evaluate the key components of the Land and Railway transport Industry such as types of Car, Camper, Van, Buses and Coaches, Railway products, European time table, Special trains for tourist passengers and its rentals and the procedure of availing the same.
CO 5	Devise a plan for rendering a comprehensive professional service to customers by travel professional.
CO 6	Illustrate the procedures in compliance with all Visa Regulations formalities of selected countries.

B.COM – BPM (Industry Integrated) – 3rd Semester

Course Code: C3 15MC301

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Describe the role of financial manager in the present state of affairs.
CO 2	Compute the cost of capital of specific sources of capital and the overall cost of capital.
CO 3	Design an optimum capital structure for a hypothetical firm.

CO 4	Evaluate capital expenditure decision by using capital budgeting technique.
CO 5	Illustrate the implications of dividend policies on dividend decisions.
CO 6	Evaluate the role of estimation of working capital and its implications in value creation of a firm.

Course Code: C3 15MC302

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the role of marketing manager in the present state of affairs.
CO 2	Examine segmentation with target marketing and positioning strategy of the firm
CO 3	Analyze the factors that determines the consumer behavior in buying decision
CO 4	Develop the product mix and pricing strategies for hypothetical business plan.
CO 5	Design a channel of distribution and promotion mix for hypothetical business plan
CO 6	Apply ethical practices in marketing in the context of recent trends in marketing

Course Code: C3 20AR303

Course Name: INSURANCE FOR BPS

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Illustrate the process of making valid contract under general insurance and life assurance and its applicability governing principles of insurance.
CO 2	Compare and contrast the implications of each type of life insurance policy.
CO 3	Compare and contrast the implications of each type of nonlife insurance policy
CO 4	Examine the role of health care insurance in promoting the interest of individual and health care industry
CO 5	Justify the defined benefits and defined contributions of retirement planning of

	an individual investor in USA and third party.
CO 6	. Justify the implications and applicability of digital technologies in sphere of BPS in Insurance.

Course Code: C3 15MC401

Course Name: MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Illustrate the role of a Management Accountant in the present scenario.
CO 2	Evaluate the financial statement analysis by using comparative, common size statements and trend analysis.
CO 3	Examine the solvency, turnover/performance and Liquidity of a business by using live data.
CO 4	Evaluate the magnitude and pattern of sources and Application of fund under different head of account
CO 5	Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework.
CO 6	Develop a management reporting in response to the demand of situation.

B.COM – BPM (Industry Integrated) –4th Semester

Course Code: C3 15MC401

Course Name: MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of a Management Accountant in the present scenario.
CO 2	Evaluate the financial statement analysis by using comparative, common size statements and trend analysis.
CO 3	Examine the solvency, turnover/performance and Liquidity of a business by using live data.
CO 4	Evaluate the magnitude and pattern of sources and Application of fund under different head of account

CO 5	. Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework.
CO 6	Develop a management reporting in response to the demand of situation.

Course Code: C3 20MC402

Course Name: RETAIL, CPG AND MARKET RESEARCH

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Select an appropriate type of marketing research in accordance with the demand of a specific product of CPG industry in the context of 4Ps of Marketing
CO 2	Integrate retailing research in every aspect of retailing.
CO 3	Devise a plan for consumer research and consumer marketing research for designing a product mix and new product development.
CO 4	Generate media research report in the context of Advertisement Intelligence and Digital Advertisements.
CO 5	Use metrics to evaluate Service Level Agreement of Marketing research

Course Code: C3 20AR403

Course Name: BANKING FOR BUSINESS PROCESS SERVICES

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the function and the type of product and services offered by banks in the context of business process services.
CO 2	Evaluate the functions and services offered by commercial banks in the context of retail banking.
CO 3	Relate the role of credit, debit and ATM cards with retail banking business in the context of business process services.
CO 4	. Compare and contrast the process of lending mode of consumer loans and mortgages in the context of business process services.
CO 5	Examine the implications of the cash management services and KYC in the context of business process services.

CO 6	Evaluate implications of each mode of trade financing option and its process in the context of BPS
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B.COM – (Professional International Accounting and Finance) – 3rd Semester

Course Code: C4 15MC301

Course Name: FINANCIAL REPORTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Explain the role and implications of conceptual and regulatory frame work in the context of financial reporting as per the Accounting Standard in India and IFRS
CO 2	Compare and contrast the Accounting treatment for tangible noncurrent assets and intangible assets and its accounting standards as per Ind AS and IFRS.
CO 3	Interpret financial statements with live financials of Public sector entities and Not-for-profit
CO 4	Construct financial statements and consolidated financial statements of single entity as per IAS and Ind AS.

Course Code: C4 15MC302

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Explain both the theoretical and practical role of financial management in business corporations.
CO 2	Analyze the role and implications of financial Markets and institutions in the context of financial management functions.
CO 3	Examine the dynamics of each component of working capital in estimating the working capital needs and funding strategies.
CO 4	Evaluate the investment alternatives by using Capital budgeting technique under uncertainties and Risks.
CO 5	Design an optimum capital structure of small and medium sized business

	entities
CO 6	Examine the applicability and implications each method of valuation of Debt and Shares in the context of Business valuation
CO 7	Apply appropriate hedging strategies to manage risks in the context of currency risks and interest rate risk

Course Code: C4 15AR303

Course Name: AUDIT AND ASSURANCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Describe the role of an Auditor with professional ethics and code of conduct of ACCA as per the framework of auditing and regulation
CO 2	Design an audit planning and assessment of audit risk arises out of professional liabilities for the Auditors
CO 3	Examine implications of internal control systems devised by the auditors and its relevance of purpose
CO 4	Devise a plan for Audit procedure and audit evidence in the context of computer assisted Audit technique
CO 5	Develop a format of Audits reviews and audit reports

B.COM – (Professional International Accounting and Finance) – 4th Semester

Course Code: C4 15MC401

Course Name: ADVANCED FINANCIAL REPORTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the implications of professional and ethical duties and unethical practices of the accountant in the context corporate reporting.
CO 2	Evaluate the principles and practice of financial reporting framework critically.
CO 3	Generate report on the financial performance of entities in the context of non - current assets, employee benefits and provisions

CO 4	Construct the financial statement of groups of entities showing the treatments of changes in group structure and cash flow statement as per relevant accounting standards
CO 5	Examine the implications of changes in accounting regulations on financial reporting.
CO 6	Design the accounting policies for the appraisal of financial performance and position of entities
CO 7	Examine the implications of current issues in the context of social, environmental, national and international corporate financial reporting

Course Code: C4 15MC402

Course Name: : GOVERNANCE, RISK AND ETHICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain Corporate Governance and its implications and function in the effective management and control of organizations and of the resources for which they are accountable.
CO 2	Justify the role of professional accountant in the design of internal control, Audit and compliance in accordance with Corporate governance
CO 3	Illustrate the steps involved in the identification, assessment and measurement of risk in the context of Risk management process.
CO 4	Evaluate the role of the accountant in controlling and mitigating risk from the perspectives of governance
CO 5	Examine the applicability and implications of ethical theories and code of conduct in resolving Professional, Social and Environmental issues from the perspectives of Corporate governance ethics.

Course Code: C4 15AR403

Course Name: STRATEGIC MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Assess the factors of external and internal environmental affecting the strategic position of an organization.

CO 2	Evaluate the strategic choices available to an organization
CO 3	Examine the implications of Business change and process change as part of strategic implementation
CO 4	Evaluate the applicability and implications information technology in the context of E business, supply chain management and Customer Relationship Management
CO 5	Illustrate the stages involved in the Project Management process.
CO 6	Justify the financial implications of strategic choices and of implementation of strategic actions.
CO 7	Integrate the role of people in strategic management

B.COM – Analytics – 3rd Semester

Course Code: C5 18 MC 301

Course Name: PROGRAMMING FOR ANALYTICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the utility of Data base Management system and applicability of data models.
CO 2	Illustrate the usage of each type of data and its manipulation.
CO 3	Use SAS for specific functions in accordance with the type of data
CO 4	Calculate descriptive statistics for analysis and interpretation by using Python.
CO 5	Calculate descriptive statistics for analysis and interpretation by using R Programming.

Course Code: C5 18 MC 302

Course Name: : FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe both theoretical and practical role of financial manager in business corporations

CO 2	Compute the cost of capital of specific sources of capital and the overall cost of capital
CO 3	Design an optimum capital structure for an hypothetical firm
CO 4	Evaluate investment decisions by using capital budgeting techniques.
CO 5	Analyze the implication of dividend policy of a listed company with live financials
CO 6	Evaluate the role of working capital management in meeting firm's strategic objectives and its value creation.

Course Code: C5 18 MC 303

Course Name: : MARKETING MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the concept of marketing in theory and practice
CO 2	Examine segmentation and learn different ways of selecting the appropriate target and positioning the product in the market.
CO 3	Analyze the factors that determines the consumer behavior in buying decision.
CO 4	. Prepare business plans by understanding the process and principle of new product development, product-mix, branding, pricing strategies and packaging
CO 5	Interpret the factors affecting channel distribution decisions and decision affecting the promotion
CO 6	. Apply ethical practices in marketing and explain the recent trends in marketing

B.COM – Analytics – 4th Semester

Course Code: C5 18 MC 401

Course Name: BUSINESS STATISTICS WITH R PROGRAMMING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Use R Programme for specific apply functions.
CO 2	Calculate descriptive statistics for analysis and interpretation

CO 3	Compare and contrast characteristics of each probability distribution for the selection of appropriate tool(s) for further analysis.
CO 4	Choose an appropriate Test for testing of hypothesis
CO 5	Interpret the result of Correlation and regression analysis.

Course Code: C5 21 MC 401

Course Name: HUMAN RESOURCES MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager
CO 2	Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization
CO 3	Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme
CO 4	Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.
CO 5	. Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report.
CO 6	Design an innovative business model or process integrated with emerging trends in HRM

Course Code: C5 18AR 403

Course Name: THEORY AND PRACTICE OF BANKING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the nature and functions of commercial banks and disclosure of information about customers
CO 2	Illustrate the structure and system of banking in India.
CO 3	Use negotiable instruments and cheques in accordance with the merit of the case.

CO 4	Examine the role of a paying and collecting banker on different situations
CO 5	Apply risk management techniques in accordance with the type of the lending.
CO 6	Examine the implications of recent trends in banking

B.COM – Professional Strategic Finance – 3rd Semester

Course Code: C6 20 MC 301

Course Name: INTERNATIONAL FINANCIAL REPORTING

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Understand the concepts of the four basic financial statements and apply the learning to Integrated reporting (IR), Integrated Thinking and the Integrated Report. Identify and describe the major differences between US GAAP and IFRS.
CO 2	Understand the 5-Steps approach to revenue recognition, per USGAAP.
CO 3	Understand the valuation and accounting for Cash & Cash Equivalents, Accounts Receivable, Notes Receivable, Transfers & Servicing of Financial Assets, Accounts Payable, Employee-related Expenses Payable, Cost of Goods Sold and Inventory.
CO 4	Learn the different depreciation methods, amortization and impairment of intangible assets.
CO 5	Distinguish between finance and operating leases and learn about the presentation of these items on the financial statements.
CO6	Learn about transactions affecting the equity including paid-in-capital, retained earnings and the effect on shareholder's equity upon issuance of stock dividends and stock splits

Course Code: C6 20 MC 302

Course Name: STRATEGIC FINANCIAL MANAGEMENT – I

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Develop an in-depth understanding of financial statement analysis and knowledge of corporate finance.
CO 2	Be able to complete financial statement analysis through financial ratio

	calculations, profitability analyses while taking note of special issues like the impact of foreign operations, effects of changing prices and inflation, off balance sheet financing, etc. SJCC/B.Com - (Professional – Strategic Finance)/3 & 4 Sem/2021-22/P-17
CO 3	. Learn about long-term financial management using calculations of risk and return, term structure of interest rates, types of financial instruments, cost of capital and valuation of financial instruments.
CO 4	Identify and evaluate different methods of raising capital by gaining an understanding of financial markets and regulation and market efficiency.
CO 5	Understand working capital management and learn the concepts related to marketable securities management, accounts receivable management, inventory management and short-term credit management.
CO 6	. Develop an understanding of corporate restructuring, like mergers and acquisitions, bankruptcy as well as international finance.

Course Code: C3 15MC302

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the role of marketing manager in the present state of affairs.
CO 2	Examine segmentation with target marketing and positioning strategy of the firm
CO 3	Analyze the factors that determines the consumer behavior in buying decision
CO 4	Develop the product mix and pricing strategies for hypothetical business plan.
CO 5	Design a channel of distribution and promotion mix for hypothetical business plan
CO 6	Apply ethical practices in marketing in the context of recent trends in marketing

B.COM – Professional Strategic Finance – 4th Sem Semester

Course Code: C6 21 MC 401

Course Name: HUMAN RESOURCES MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager. SJCC/B.Com - (Professional – Strategic Finance)/3 & 4 Sem/2021-22/P-23
CO 2	Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
CO 3	Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme..
CO 4	Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.business model or process integrated with emerging trends in HRM
CO 5	Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report.
CO 6	. Design an innovative business model or process integrated with emerging trends in HRM.

Course Code: C6 20 MC 402:

Course Name:STRATEGIC FINANCIAL MANAGEMENT – II

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Develop an understanding of the calculations related to decision making like cost/volume/profit analysis and marginal analyses.
CO 2	Comprehend concepts of sunk costs, opportunity costs, marginal costs and marginal revenue.
CO 3	Understand various pricing methodologies, target costing, elasticity of demand and market structure considerations.
CO 4	Identify and evaluate the types of risk, risk mitigation strategies and managing risk.
CO 5	Develop an understanding of investment decisions through the use of capital budgeting process, discounted cash flow analysis, payback and discounted payback and risk analysis in capital investment.
CO 6	Gain an in-depth understanding of the ethical considerations for management accounting and financial management professionals as well as ethical considerations for the organization

Course Code: C6 20AR 403

Course Name: THEORY AND PRACTICE OF BANKING

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the nature and functions of commercial banks and disclosure of information about customers.
CO 2	Explain the nature and functions of commercial banks and disclosure of information about customers.
CO 3	Illustrate the structure and system of banking in India.
CO 4	Use negotiable instruments and cheques in accordance with the merit of the case.
CO 5	Examine the role of a paying and collecting banker on different situations.
CO 6	Apply risk management techniques in accordance with the type of the lending. 6. Examine the implications of recent trends in banking.

BBA – Regular – 3rd Semester

Course Code: M1 20 MC 301

Course Name: CORPORATE ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Construct the financial statements of company within the frame work of IndAS
CO 2	Design the procedure involved in Amalgamation of companies as per IndAS
CO 3	Construct the Balance sheet in observing the procedure involved in External reconstruction of Companies
CO 4	Reconstruct the capital structure of an organization in observing procedure involved in Internal Reconstruction of companies
CO 5	Prepare Liquidator Final Statement of Accounts as per the procedure of Liquidation of companies

Course Code: C3 15MC301

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Describe the role of financial manager in the present state of affairs.
CO 2	Compute the cost of capital of specific sources of capital and the overall cost of capital.
CO 3	Design an optimum capital structure for a hypothetical firm.
CO 4	Evaluate capital expenditure decision by using capital budgeting technique.
CO 5	Illustrate the implications of dividend policies on dividend decisions.
CO 6	Evaluate the role of estimation of working capital and its implications in value creation of a firm.

Course Code: M121MC303

Course Name: : HUMAN RESOURCE MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the role of Human Resource Manager with special reference to attrition.
CO 2	Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization.
CO 3	Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme.
CO 4	Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning.
CO 5	. Justify the Design of Compensation and rewards in alignment with Job Evaluation.
CO 6	Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.

Course Code: M1 15 MC 304

Course Name: : PRODUCTION AND OPERATIONS MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
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CO 1	Describe the different types of Production and responsibilities of production manager.
CO 2	Evaluate the principles and techniques of plant location and lay out and its implications.
CO 3	Select appropriate technique of material control, method of purchase and selection of supplier
CO 4	Apply the process of production planning and control and statistical process control in the organization.
CO 5	Use the concept of standard time and the technique of motion study.
CO 6	Illustrate the types of maintenance and importance of waste management.

Course Code: M1 15 AR 305

Course Name: : FUNDAMENTALS AND APPLICATIONS OF E-COMMERCE

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Describe the functionality of e-commerce and its benefits to the society
CO 2	Design e commerce system for service industries
CO 3	Evaluate the e tailing environment and its impact on retailing business.
CO 4	Evaluate recent trends of E-commerce in the context of customization of Services.
CO 5	Assess the role of supply chain management in E commerce industry
CO 6	Adopt Electronic Data Interchange for

BBA – Regular – 4th Semester

Course Code: M1 15 MC 401

Course Name: COST ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the concepts, Methods and techniques of Cost accounting.
CO 2	Prepare a Cost statement/Cost sheet on the basis of cost behavior

CO 3	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
CO 4	Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
CO 5	Compute statement showing Allocation and Apportionment of over heads
CO 6	Compute statement showing the reconciliation of cost and financial accounts

Course Code: M1 15 MC 402

Course Name: BUSINESS LAW

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the different legislations pertaining to the Company, Business and Individual
CO 2	Design a Contract in Compliance with the Indian Contract Act 1872.
CO 3	Use the provisions of Consumer Protection Act of 1986 for Redressal of Consumer disputes
CO 4	Illustrate the procedure in applying for Copy Rights /Patent Rights under Intellectual Property Legislation
CO 5	Compare and contrast the Provisions of Partnership Firm from Limited Liability Partnership
CO 6	Apply the Provisions relating to commencement of business, conduct of meetings and winding up of company under the Company's Act 2013.

Course Code: M1 20 MC 403

Course Name: ENTREPRENEURSHIP DEVELOPMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the evolution of the concept of entrepreneur and entrepreneurship and competencies of a successful Entrepreneur
CO 2	Evaluate the Changing Role of the Entrepreneur in the context of New Business Opportunities and guidelines of start up.

CO 3	Plan for the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture
CO 4	Compare and contrast the applicability and implications on each type of ownership structure and corresponding legal issues
CO 5	Develop a viable Business Plan incorporating Finance, Marketing, HR, Legal, Social and Technical Aspects of new business venture
CO 6	Evaluate the Financial and Non- Financial Assistance by State and Central Government available for Entrepreneurs and global Business opportunities

Course Code: M1 15 MC 404

Course Name: PROJECT MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the nature and content of Project Management in order to choose an appropriate Project Management Structure
CO 2	Justify the use of project feasibility studies and its implications in the selection of best available project.
CO 3	Examine the projects of both Commercial and National profitability by using appropriate capital budgeting Technique both under certainty and uncertainty situations.
CO 4	. Design a project Plan and schedule by using Project Networking technique
CO 5	Choose a Project financing option of Venture Capital and/ or Private Equity and Investment Banking on considering associated risks
CO 6	Explain the desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stake holders.

Course Code: M1 15 AR 405

Course Name: RESEARCH METHODOLOGY

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the scope and stages involved in research process
CO 2	Select appropriate Sampling Technique for a proposed title of research

CO 3	Use appropriate method of collecting primary data and sources of secondary data
CO 4	Arrange data for analysis by editing, coding, classifying and tabulating both primary and secondary data
CO 5	Choose the appropriate Test of Hypothesis and Tool of Analysis in accordance with the merit of the case by using SPSS and Excel
CO 6	Draft a format of Report writing of a research article

BBA – (Professional- Finance and Accounting) – 3rd Semester

Course Code: M421MC301

Course Name: ADVANCED MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of management accountant in adopting the contemporary concepts in the context of costing and strategy formulation.
CO 2	Evaluate investment decisions by using capital budgeting and its implications on pricing strategy.
CO 3	Compare and contrast each method of transfer pricing with other and its implication on decision making.
CO 4	Assess the performance of Organization by using performance indicators and Bench marking analysis and implications of theories of capital structure.
CO 5	Evaluating the performance of responsibility centres by using data analytics and its implications on the management of performance of responsibility centers.
CO 6	Devise a plan for appropriate risk management strategy that addresses the specific type of risk.

Course Code: M4 20 MC 302

Course Name: FINANCIAL REPORTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of conceptual framework financial reporting as per Ind AS and IFRS.
CO 2	Show the recognition, measurement, presentation and disclosure of revenue from contracts with customers as per IFRS 15.

CO 3	Prepare accounting for Leases as per IFRS 16.
CO 4	Plan for accounting treatment for Provisions, Contingent Liabilities and Contingent Assets, Income Taxes as per IAS.
CO 5	Construct financial statements of single entity as per IAS.
CO 6	Compare and contrast the principles of direct and indirect taxes, corporate and personal taxes and its implication on financial reporting.

Course Code: M1 21 MC 303

Course Name: HUMAN RESOURCE MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the role of Human Resource Manager with special reference to attrition.
CO 2	Illustrate the process of Human Resource planning, Recruitment, selection and Induction of a hypothetical organization.
CO 3	Compare and contrast the Training methods and techniques adopted by any two organizations and evaluation of training programme .
CO 4	Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning.
CO 5	Justify the Design of Compensation and rewards in alignment with Job Evaluation.
CO 6	Develop a process of Human Resource Audit and generate Audit Report of a hypothetical organization.

Course Code: M4 20 MC 304

Course Name: ORGANIZATIONAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of functional management of Corporate Organizations in value creation of all stakeholders.
CO 2	Develop the Finance Function that promote sustainable delivery of the organization's strategies.
CO 3	Design Information system in organization that adds values into information system of organization with sustainable practices by using digital technologies.

CO 4	Justify the needs of Data and Information in digital world in designing a Business Intelligence (BI) system that promotes value for consumers.
CO 5	Examine the contributions of operations management to efficient production and delivery of goods and services and its implications on Supply chain management.
CO 6	Illustrate the implications of Business Process Re-engineering on sustainable practices in the context of process, product and services development.

Course Code: M4 17 AR 305

Course Name: FUNDAMENTALS AND APPLICATIONS OF E-COMMERCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the foundation of e-commerce and its benefits to society.
CO 2	Examine the impact of e-commerce in service industries.
CO 3	Evaluate the e-tailing environment and its impact on business.
CO 4	Prepare data consolidation, validation using excel and adapt the recent trend in e-commerce.
CO 5	Assess the role of supply chain management in the E-commerce industry.
CO 6	Adopt Electronic Data Interchange for trading.

BBA – (Professional- Finance and Accounting) – 4th Semester

Course Code: M4 20 MC 402

Course Name: ADVANCED FINANCIAL REPORTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Construct Consolidated Financial Statements as per IFRS 10 - Associates -IAS 28
CO 2	Examine the changes in cash flows of Consolidated Financial Statements as per IFRS 11 - Associates -IAS 28.
CO 3	Show the Acquisition and disposal of shareholding in the consolidated Financial Statements in the context of investment/Association.
CO 4	Assess the financial performance in the context of profitability, liquidity and Efficiency by using Gartner Data Analytics maturity model.

CO 5	Design financial instruments reporting and its disclosures as per the Financial Instruments Reporting Standards IFRS 9, IAS 32, IFRS 7, IAS 24, and IAS – 33.
CO 6	Evaluate the applicability and implications of International Integrated Reporting on the Measurement and disclosure issues relating to the six capitals.

Course Code: M4 21 MC 401

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the Role of Marketing manager in devising Marketing Mix of a hypothetical business organization in the present state of affairs.
CO 2	Apply appropriate market segmentation, Targeting and positioning strategy in the context of Branding.
CO 3	Select appropriate Product, Pricing, Promotion and distribution Strategy in accordance with the demand of the situation.
CO 4	Evaluate the buying behavior of consumer in the context of different forms of Marketing
CO 5	Examine the applicability and implications of emerging technologies and media in marketing

Course Code: M421MC403

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of financial manager of a corporate in the context of shareholders' wealth maximization.
CO 2	Compute the cost of capital of specific sources of capital and the overall cost of capital with live financials.
CO 3	Design an optimum capital structure for a hypothetical firm.

CO 4	Justify the applicability of capital expenditure decision under Financial Risk and Uncertainty by using Capital budgeting technique
CO 5	Estimate the working capital requirement of a hypothetical form and its implications on firm's strategic objectives and value creation.
CO 6	Compare and contrast the determinants of dividend policy and its implications on the value of the firm.

Course Code: M4 20 MC 404

Course Name: PROJECT AND RELATIONSHIP MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Assess the global environment to develop a holistic, integrated approach to managing organizations from internal and external perspectives.
CO 2	Apply the human resources approaches in managing project team members of the organization.
CO 3	Examine the relationship between the finance functions and other parts of the organization in project environment in the context of shared service centers contractual relationship Service Level Agreements (SLAs) and professional advisor.
CO 4	Illustrate the change management process through projects and their impact on project achievement.
CO 5	Design a disruptive & resilient business models and digital operating models Business models and its impact on value Creation.
CO 6	Integrate the Information Technology with Project management by way PIMS for the sake of communication and documentation.

Course Code: M4 20 AR 405

Course Name: BUSINESS ETHICS AND CORPORATE GOVERNANCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
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CO 1	Explain the role of code of conduct and ethical behavior of Managers at personal, Professional, Business and corporate governance level.
CO 2	Design a Rules-based Ethical Framework for Business in alignment with 'Professional Oversight Boards for Accountancy', 'Auditing Practices Boards' and IFAC.
CO 3	Justify the Ethical Decision Making process and its implications on ethical decisions making in all areas of management
CO 4	Propose a resolving mechanism for Ethical Conflict in Business
CO 5	. Design a Framework for Corporate Governance in alignment with guidelines, rules and principles based approaches of World Bank and OCED.
CO 6	Examine the relationship between CSR and Corporate Sustainability, Business Ethics and Corporate Governance and its implications on the practices of CSR as per Indian Companies Act of 2013.

BBA – Entrepreneurship – 3rd Semester

Course Code: M3 17 MC 301

Course Name: FINANCIAL ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the objectives of Financial Reporting from the perceptive of the Stakeholders.
CO 2	Define the Concepts, Assumptions and Conventions of Accounting.
CO 3	Prepare necessary subsidiary books.
CO 4	Construct the Financial Statements of a Sole proprietor.
CO 5	Construct financial statements of a company as per division 1 of schedule III of the Companies Act 2013
CO 6	Differentiate between Accounting Standards of Ind AS and IFRS

Course Code: M3 17 MC 302

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain both the theoretical and practical role of financial management in business corporations.
CO 2	Analyze the importance of cost of capital in financial decision making.
CO 3	Analyze the importance of capital structure in financial decision.
CO 4	Enumerate the significance of capital budgeting and process of capital budgeting
CO 5	Examine the implications of various factors influencing Dividend policies
CO 6	Examine various factors that determine the working capital and operating cycles.

Course Code: M3 17 MC 303

Course Name: HUMAN RESOURCE MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the role of Human Resource Manager with special reference to attrition.
CO 2	illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization.
CO 3	Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.
CO 4	Distinguish between Traditional and modern method of Performance appraisal system in the context of Career Planning and Development and succession planning.
CO 5	Justify the Design of Compensation and rewards in alignment with Job Evaluation.
CO 6	Develop a process of HR Audit and generate Audit Report of a hypothetical organization

Course Code: M3 17 MC 304

Course Name: PRODUCTION AND OPERATIONS MANAGEMENT

On completion of the course the student will be able to

Course Outcome	Course Outcome
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No.	
CO 1	Describe the different types of production and responsibilities of production manager.
CO 2	Evaluate the principles and techniques of plant location and lay out and its implications.
CO 3	Choose appropriate technique of material control, method of purchase and selection of supplier.
CO 4	Calibrate the process of production planning and control and statistical process control in the organization.
CO 5	Use the concept of standard time and the technique of motion study.
CO 6	Illustrate the types of maintenance and importance of waste management.

Course Code: M3 17 AR 305

Course Name: BUSINESS MODELING AND PLANNING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Distinguish between entrepreneurship ventures and social entrepreneurship.
CO 2	Design a business model for a hypothetical business proposition.
CO 3	Apply Iterating technique to refine the Minimum Viable Product (MVP)
CO 4	Evaluate the implication and applicability of digital technologies in the context of venture and customer development.
CO 5	Outline the key activities required to be performed to give a concrete shape to the chosen business model.
CO 6	Determine the cost , revenue & pricing of feasible business plan on the lines of lean business financing

BBA – Entrepreneurship – 4th Semester

Course Code: M3 17 MC 401

Course Name: COST ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the concepts, Methods and techniques of Cost accounting.
CO 2	Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).
CO 3	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
CO 4	Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
CO 5	Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.
CO 6	Compute statement showing the reconciliation of cost and financial accounts

Course Code: M3 17 MC 402

Course Name: QUANTITATIVE TECHNIQUES

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the nature and scope of OR models and its applications for Business decision making.
CO 2	Develop linear programming models by using graphs for maximization and minimization objectives and interpret such solutions.
CO 3	Solve linear programming problems for business decision making and interpret such solutions.
CO 4	Solve Transportation problems for business decision making and interpret such solutions
CO 5	Solve assignment problems for business decision making and interpret such solutions
CO 6	Differentiate between PERT and CPM network analysis of a Project for optimum solutions

Course Code: M3 17 MC 403

Course Name: BUSINESS LAW

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the Indian judicial system and the scope of Business Law and its implication on various Business transactions
CO 2	Develop a valid contract within the legal framework of Indian Contract Act 1872.
CO 3	Relate the provisions of consumer protection Act and its practice with respect to consumer protection.
CO 4	Develop the procedure for obtaining Patent rights, Copyrights and Trade Mark within the legal framework of Intellectual property Legislation.
CO 5	Elucidate the pros and cons of Partnership and Limited liability Partnership and procedure of converting into Private limited company
CO 6	List the provisions Indian Companies Act of 2013 relating to formation of companies, day to day affairs of company and its liquidation

Course Code: M1 15 MC 404

Course Name: PROJECT MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the nature and content of Project Management in order to choose an appropriate Project Management Structure.
CO 2	Describe the use of project feasibility studies and its implications in the selection of best available project.
CO 3	Evaluate the projects of both Commercial and National profitability by using appropriate capital budgeting Technique both under certainty and uncertainty situations.
CO 4	Develop a project Plan and schedule by using Project Networking technique
CO 5	Select a Project financing option of Venture Capital or and / Private equity and Investment Banking on considering associated risks.
CO 6	Describe desirable characteristics of effective project managers and issues pertaining to managing and leading a Project and its team and stakeholders

Course Code: M3 17 AR 405

Course Name: VENTURE ESTABLISHMENT I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Analyse the political, economic and social environmental factors that determines the establishment of a venture
CO 2	Examine the implications of legal and regulatory aspects that need to be observed while starting up a new venture.
CO 3	Evaluate business plan and its relevance by using market & industry analysis
CO 4	Generate financing options for start-up in alignment with prospective investor's objectives.
CO 5	Plan for launching the product or service into the market by using operation, KPI & financial matrix.
CO 6	Convert customer needs into a specific product and service in line with proposed financial plan , marketing plan and operational plan

OPEN ELECTIVES FOR ALL BBA PROGRAMS

Course Code: UG 17 AO 001

Course Name: ACCOUNTING AND FINANCE FOR NON PROFIT ORGANISATIONS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe pros and cons of Non-Profit Organisation and commercial entities and their objectives of accounting of the same.
CO 2	Illustrate the procedure involved in establishment of Non-Profit Organisation and raising fund for NPO.
CO 3	Evaluate the statutory and legal compliances of Non-Profit Organisation under Income tax act 1961 and FCRA 2010.
CO 4	Plan for books of accounts within the accounting framework and accounting standards of NPOs.
CO 5	Construct the financial statements for Non – governmental NPOs as per the guidelines of ICAI.

CO 6	Explain the objectives of Government accounting and its methods of maintenance of books of accounts under Government accounting framework
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Course Code: UG 15AO 002

Course Name: CORPORATE GOVERNANCE AND ETHICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the role of code of conduct and ethical behavior of Managers at personal, Professional, Business and corporate governance level.
CO 2	Evaluate the role of ethical theories in decision making in the context of corporate governance ethics.
CO 3	Select the ethical model(s) that forms the basis of ethical corporate governance.
CO 4	Examine the contributions of major religions to ethical theory and practice of the ethics and CSR in different functional areas of a corporate.
CO 5	Describe the evolution and benefits of corporate Governance in India and guidelines of World Bank on corporate Governance ethics
CO 6	Illustrate the risk management process in the context of corporate Governance ethics

Course Code: UG 15AO 003

Course Name: ESSENTIALS OF PUBLIC RELATIONS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Compare and contrast between the concepts and practices of: publicity, public relations, advertising, salesmanship and propaganda.
CO 2	Illustrate the role of Public relations in governmental and nongovernmental, commercial and non-commercial organizations in the context of changing Indian Environment.
CO 3	Elucidate the role and responsibilities of public relations officer during pre-

	departmental approach era.
CO 4	4Examine the challenges and growth of Public relations in various specializations.
CO 5	Design Public relation planning from the perspectives different stakeholders' relations and the use of various tools in PR planning.
CO 6	Illustrate the role of PR and multimedia in developing countries and its recent trends.

Course Code: UG 15AO 004

Course Name: EVENT MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the key elements involved in event management and event marketing.
CO 2	Evaluate the application of marketing mix while designing the Event management activities of event of diverse nature.
CO 3	Plan for the procedure in getting certifications and other related government regulations to be observed for a hypothetical event management process.
CO 4	Identify the event management pre, during and post event activities on the basis of nature of event
CO 5	Formulate the strategic market planning to plan, assess, analyse, implement, control and evaluate the activities of different events
CO 6	Illustrate the role of Event Manager in managing successful events in the wake of recent trends in event management industry.

Course Code: UG 15AO 005

Course Name: FINANCIAL MARKETS AND SERVICES

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the evolution, structure and components of Indian financial system.
CO 2	Illustrate the concepts and various stages in venture capital financing as a financial service.
CO 3	Examine the pros and cons of discounting, forfaiting and factoring financial service.

CO 4	Evaluate the role of mutual funds as financial institution and service.
CO 5	Examine the credit rating process and services offered by agencies at national and international level.
CO 6	Use leasing as a financing option of a given organization.

Course Code: UG 15AO 006

Course Name: GENDER AND LEADERSHIP

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the leadership in the context of gender, race and cultural dynamics of in an organizational set up.
CO 2	Relate the gender in leadership with gender theories, gender identity and related behavior in the historical and contemporary context.
CO 3	Illustrate the challenges and new initiatives for empowering the discriminated genders for leadership.
CO 4	Work for the ways and means of navigating the challenges and limitations of gender identity in business, corporate and politics
CO 5	Design the strategies to establish work life balance and obliterate gender differences.
CO 6	Develop the strategies adopted by women to advance herself to leadership position.

Course Code: UG 17AO 007

Course Name: INTERNATIONAL FINANCIAL REPORTING STANDARDS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Justify the need for definition of concepts under IFRS framework and its relevance for presentation of all sorts of financial statements.
CO 2	Differentiate the recognition and measurement of Assets and Liabilities between IAS and Ind AS standard and to cover the same.
CO 3	Differentiate the recognition and measurement of Revenue, Leases and financial instruments between IAS and Ind AS standard and to cover the same.

CO 4	Differentiate the Accounting policies, estimates & error, effect of changes after B/S dates and foreign exchange rate between IAS and Ind AS standard and to cover the same.
CO 5	Construct all sort of financial statements, taking into account all standards mentioned in the above modules.

Course Code: UG 15AO 008

Course Name: MERGERS, ACQUISITIONS AND RESTRUCTURING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Choose the particular form of business Alliances on the basis available strategic choices.
CO 2	Compare and contrast the types of mergers and hypothesis behind each type of merger.
CO 3	Illustrate various stages involved in mergers and acquisition process.
CO 4	Design strategic plan for pricing and financing of merger.
CO 5	Solve the issues arising during and post the implementation of merger.
CO 6	Plan for corporate restructuring considering one or more strategic options.

Course Code: UG 15AO 009

Course Name: OPERATIONS RESEARCH

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the nature and scope of OR models and its applications for Business decision making.
CO 2	Develop linear programming models by using graphs for maximization and minimization objectives and interpret such solutions
CO 3	Solve linear programming problems for business decision making and interpret such solutions
CO 4	Solve Transportation problems for business decision making and interpret such solutions.
CO 5	Solve assignment problems for business decision making and interpret such

	solutions
CO 6	Differentiate between PERT and CPM network analysis of a Project for optimum solutions.

Course Code: UG 15AO 010

Course Name: PERSPECTIVES OF MICRO FINANCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe micro finance as a tool of State and central Government in poverty alleviation.
CO 2	Examine the role of RBI and NABARD in Financial inclusion and recent trends.
CO 3	Examine the role and developments of Micro finance Institutions in India in the context of micro finance institutions across the globe.
CO 4	Compare and contrast the types of MFI and SHG, models and delivery systems of MFI.
CO 5	Explain the code of conduct of MFI in India within the framework of Micro finance institutions (Regulation and Development) Bill, 2012 and self -regulated bodies.
CO 6	Elucidate the types of risks for MFIs and managing credit risk of MFIs.

Course Code: UG 15AO 011

Course Name: PRODUCTION AND OPERATIONS MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the different types of production system and responsibilities of production manager.
CO 2	Evaluate the principles and techniques of plant location and lay out and its implications.
CO 3	Choose appropriate technique of material control, method of purchase and selection of supplier.
CO 4	Calibrate the process of production planning and control and statistical process control in the organization.
CO 5	Use the concept of standard time and the technique of motion study

CO 6	Illustrate the types of maintenance and importance of waste management.
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Course Code: UG 15AO 012:

Course Name: REAL ESTATE MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Define the meaning and scope of Real Estate Management.
CO 2	Practice professional ethics and code of conduct in Brokerage services and documentation procedure in Real estate Management.
CO 3	List out the compliance under real estate laws and acts and RBI guidelines for property investment.
CO 4	Raise real estate finance in observing procedure and documentation laid down by the concerned financial institution and Bank.
CO 5	Develop a planning, Zoning, sub division of Land and construction practices in accordance with norms of Housing and construction Industries
CO 6	Plan for marketing of Real Estate properties incorporating 7 Ps approach.

Course Code: UG 15AO 013

Course Name: RESEARCH METHODOLOGY

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the scope and stages involved in research process.
CO 2	Choose appropriate sampling technique for a proposed title of research.
CO 3	Use appropriate method of collecting primary data and sources of secondary data.
CO 4	Arrange data for analysis by editing, coding, classifying and tabulating both primary and secondary data.
CO 5	Choose the appropriate test of hypothesis in accordance with case by using SPSS and Excel.
CO 6	Write a report writing of research article on the lines of standard format.

Course Code: UG 15AO 014

Course Name: SERVICE MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Compare and contrast between goods and services and its implication on classification of Service industry.
CO 2	Apply the concept of marketing mix while designing marketing activities of Service Industry.
CO 3	Analyze the consumer behavior in accordance with Segmentation, targeting and positioning in service industry that focus on competitive advantage.
CO 4	Evaluate the customer relationship and loyalty and its relevance with measurement of productivity of service
CO 5	Illustrate the application of the marketing mix on components of hotel management system of the hospitality industry.
CO 6	Evaluate the demand and supply of service in the wake of recent changes of environment, tourism and fitness industry.

Course Code: UG 15AO 015

Course Name: STRATEGIC BRAND MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Define branding concepts and process involved in brand management.
CO 2	Explain the key issues and steps involved in brand management, including how to establish brand identity and build brand equity.
CO 3	Identify the brand elements that help build brand equity.
CO 4	Develop a Technique to measure brand equity and a range of performance related outcomes.
CO 5	Design and implement brand strategies that consider brand naming, brand extension, brand stretching, brand architecture and so forth.
CO 6	Identify the challenges of managing a global luxury brand over time and geographical boundaries in the international Luxury Markets.

Course Code: UG 15AO 016

Course Name: TRAVEL AGENCY AND TOUR OPERATIONS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role and functions of travel agencies and tour operators.
CO 2	Compare and contrast non commission system and commission system of travel agents and its recent trends.
CO 3	Describe the terminologies connected with Travel and rules and regulations applicable to Travel Agencies and tour operators.
CO 4	Choose a minimum of two major tourism destinations for each country studied.
CO 5	Develop a tour itinerary plan taking all essential components of tour itinerary
CO 6	Estimate cost of tour itinerary taking all the components of package tour.

Course Code: UG 17 AO 018

Course Name: MONEY BANKING AND PUBLIC FINANCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the functions and determinants of money and its classification as per Keynesian Approach.
CO 2	Illustrate the functions of commercial Bank in Indian the context of credit creation, Deposit and Term structure of Interest rates.
CO 3	Illustrate the functions of Central Bank of India and its role in formulating Monetary Policy and instruments used in controlling monetary affairs.
CO 4	Examine the effect of Tax and Non Tax revenue in Production, Consumption and Distribution aspect of economy of a country.
CO 5	Describe the role of Fiscal policy and Budget in the context of Fiscal federalism of our country

Course Code: UG 17AO 019

Course Name: HUMAN RIGHTS AND SOCIAL JUSTICE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
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CO 1	After completion of the course the students will be able to
CO 2	Explain the importance of human rights, life - based education and social justice.
CO 3	Illustrate holistic understanding of need based growth and development in various communities of rural/tribal/urban population in India.
CO 4	List the challenges to human rights and social justice from LPG perspective.
CO 5	Evaluate the government schemes and policies for the upliftment of rural people and tribes that build a more socially just, equitable multicultural society and to establish human rights.
CO 6	Examine the roles, functions and responsibilities of various bodies of the governing systems and directive principles of state policy in promoting human rights and social justice both in rural and urban

Course Code: UG 17AO 020

Course Name: INNOVATION IN MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Define the concept of Innovation, Process view of Innovation and its type
CO 2	Examine the differences from one Model of Innovation to another Model of Innovation and develop firm specific competencies and Network.
CO 3	Develop an Innovative organization considering essential components of Innovative organization.
CO 4	Design an Innovative business plan and estimation of adoption of innovation considering the resource, collaborating strategy, risk and uncertainty.
CO 5	Create an additional value for the existing Product /service through Innovation in order to take advantage of social and economic benefits of Innovation.

Course Code: UG19AO23

Course Name: HUMANITARIAN ASSISTANCE AND DISASTER MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the need for and objectives of disaster management process and humanitarian assistance.

CO 2	Justify the inevitability of disaster and coping up with threat of disaster and the disaster.
CO 3	Plan for risk management of disaster and national development after the disaster.
CO 4	Develop the leadership of disaster and facilitate international disaster assistance
CO 5	Examine the long term measures in facing the managing disaster and preparedness for the same.
CO 6	Illustrate the role and need for national disaster management policy and guidelines, NGO and civil society.

Course Code: UG19AO24

Course Name: INTRODUCTION TO PSYCHOLOGY

On completion of the course the student will be able to

Course Outcome No.	Course outcome
Co1	Illustrate the role of psychology in understanding, predicting and controlling behavior of an individual and group
Co2	Examine the relevance and implications of theories of Emotion, motivation and personality in understanding ones personality
Co3	Compare and contrast the contributions of each theory of personality Analyze the Anxiety and Stress related issues that affect mental health or create illness
Co4	Relate the psychological aspects of well-being that leads to Health and wellness with different forms of therapies.

Course Code: UG19AO025

Course Name: International Tax and Technology – I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role Accounting Professionals in the context of

	US Legal and Tax systems and tax life cycle.
CO 2	Show the usual sources of Income of Individual Assessee for the computation of Gross Income and Taxable income permissible under the US Tax laws
CO 3	Show the adjustments to Income, deductions and credits with respect to an Individual Assessee for the computation of Taxable income and Net tax Payable permissible under the US Tax laws
CO 4	Devise tax treatments for Foreign Nationals, Expats and Inpats.
CO 5	Use digital tools for filing Individual returns with Power Business Intelligence

Course Code: UG19AO026

Course Name: International Tax and Technology – II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Compute Taxable income of Partnership within the framework of US Partnership Tax Act
CO 2	Plan for filing Tax return of individual partner after incorporating the requisite information shown in K-1.
CO 3	Use the digital tools for filing partnership returns with Power Business Intelligence
CO 4	Design the procedure for filing requirements of Controlled foreign corporations and US Shareholders within the

	framework of US Tax System.
CO 5	Calculate a corporation's taxable income and tax liability taking into account all necessary/ required adjustments.
CO 6	Use the digital tools for filing corporate returns with Power Business Intelligence

Course Code: UG20AO29

Course Name: MEDIA, TECHNOLOGY AND SOCIETY

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Evaluate the experience of various media and its impact on our understanding of society and the self.
CO 2	Examine the business model at work behind the emergence of modern advertising and its impact on our everyday life.
CO 3	Interrogate on the nature and impact of 'AI', automation and machine SJCC/B.Com - Regular/3 & 4 Sem/2020-2021/P-91 learning on the society in the context of capability of altering human thinking
CO 4	Justify our engagement with the online spaces and its impact on our identity and self-expression.
CO 5	Examine the implications of data surveillance and its possible impact on freedom of expression.
CO 6	Examine the changing ways in which we access knowledge and the way in which the difference between producer and consumer of knowledge is slowly getting erased.

Course Code: UG20AO30

Course Name: CRICKET AND MEDIA

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Examines the cultural changes instigated due to the recent developments in cricket, specifically in Indian cricket especially in the context of the general overview of the bond between sport and media
CO 2	Analyze the current developments in the society in the wake of the causal relationship between sport– predominantly cricket, and media.
CO 3	Evaluates the impact of advertisement industry in the evolution of the game and on the cricket addicted Indian psyche and in meeting the challenges offered by the consumer driven world which transforms everything into a commodity.
CO 4	Evaluate the way the game is represented in cinema and the way this portrayal has impacted the popularity of the game.
CO 5	Investigate into the role of sports and media in the breaking and making of new cultures in the backdrop of equal blending of cricket, glamour, and media the present version of cricket a commodity to be produced and consumed.
CO 6	Examine the confluence of cricket, Bollywood and media in the context of the politics of existing and emerging culture/ multidisciplinary perspective towards social discourses.

Course Code: UG21AO033

Course Name: INTRODUCTION TO BEHAVIORAL ECONOMICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Examine critically the evolution of Behavioural Economics and its implications on from Neuro economics, Cognitive and emotional biases and Mental Accounting.
CO 2	Examine the implications of Bounded rationality, Certainty/possibility effects, Dunning-Kruger effect, and Dual-system theory to mental accounting in the context of behavioural Economics.
CO 3	Evaluate the role of Heuristics, emotion, beliefs and institution in investment decision making.
CO 4	Compare and contrast role of the Intertemporal Choice models and its relationship with alternative intertemporal choice available for decision making in future.
CO 5	Illustrate the role of Behavioral Game Theory, Nudge vs. boost that shape the

	Consumer decision making in the context of Strategic interaction.
CO 6	Relate the implications of standard economic model on factors affecting fairness and social preferences in the context of decision making

Course Code: UG 21 AO 034

Course Name: WORLD HISTORY & POLITICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Evaluate the source of historical facts and facets of historical developments in the context of value judgement
CO 2	Examine the facets of political developments in the context of Law, political obligation and resistance, basic political value and rights
CO 3	Illustrate the facets of political developments behind rise and fall of empires right from Persian empire, Ancient Greece, Roman Empire China to Expansion of Europe
CO 4	Analyse the social causes that led to revolutions and decolonization right from the American war of Independence, French Revolution to Decolonization.
CO 5	Examine critically the evolution of Modern western political thought and philosophy right from Aristotle to Marx on Dialectical Materialism
CO 6	Evaluate critically the evolution of Indian Political thought right from Manu to Nehru

Course Code: UG 21AO 035

Course Name: WEB DESIGNING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Define the principles of Web page design
CO 2	Examine the determinants of web site in the context of its utility
CO 3	Apply HTML for developing websites
CO 4	Design style sheets of CSS technology by using HTML.

CO 5	Develop the website for publishing on line content and updating the same on periodically
CO 6	Use website to promote digital marketing by embedding necessary features and functions

Course Code: UG 21 AO 036

Course Name: DANCE COURSE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Examine the relationship between human anatomy and its implications on movements
CO 2	Relates the idea of overall physical development and the impact it has on their personality development.
CO 3	Explain the basic philosophy of Yoga and its contribution to the human mind and body.
CO 4	Display patterns and combinations of the fundamentals of Bharatanatyam and its implications on harmony of Body, Mind and intellect
CO 5	Adapt techniques of contemporary dance at a basic level.
CO 6	Display patterns and combinations of the Brazilian martial art form Capoeira at a basic level.
CO 7	Combines application of basic choreographic concepts.

Course Code: UG 21 AO 037

Course Name: RURAL MARKETING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of Rural marketing manager in the backdrop of distinct characteristics of rural market and challenges of the rural marketing
CO 2	Use appropriate the segmentation, targeting and positioning of a hypothetical rural product/ service in alignment with the factors that influence rural consumers buying behaviour.
CO 3	Design Pricing Strategy that suits characteristics of Rural Product and its phase in the product life cycle.

CO 4	Relate the appropriateness of Communication Strategy with chosen Rural Distribution channel of rural product and Pricing strategy
CO 5	Examine the opportunities of Agri Business in rural and its viability in the context of corporate form of FMCG, Financial services Fertilizers and handicraft and artisan sector.
CO 6	Identify the recent trends in Rural marketing space in the wake of digital technology explosion

Course Code: UG 21 AO 038

Course Name: SUSTAINABLE MARKETING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of sustainable marketing manager in the backdrop of sustainability challenges and opportunities of global context of sustainable marketing.
CO 2	Plan for sustainable marketing strategy with special reference to segmentation, targeting and positioning of a hypothetical sustainable product/ service in alignment with consumers buying behaviour of sustainable consumption.
CO 3	Design sustainable Pricing Strategy that takes into account sustainable branding, eco cost, environmental Pricing characteristics of sustainable Product and its phase in the product life cycle.
CO 4	Examine the factors relating to sustainable channel network, logistic, chain that determine a viable Sustainable Logistics and supply chain in the context of sustainable retailing
CO 5	Relate the appropriateness of sustainable promotion Strategy in the context of digital marketing sustainable age.
CO 6	Develop a sustainable marketing plan in line with principle of triple bottom line for a sustainable future

SEMESTER IV FSD 15 401: ENVIRONMENT AND PUBLIC HEALTH

Course Code: FSD 15 401

Course Name: ENVIRONMENT AND PUBLIC HEALTH

On completion of the course the student will be able to

Course Outcome	Course Outcome
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No.	
CO 1	Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
CO 2	Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.
CO 3	Identify the Factors that determine Good health and type of diseases that affect health due to lack of management of hygiene in public places and Sanitation, Poverty and change of Life style.
CO 4	Analyze the role of alternative systems of Medicine and intervening Programme of Government of India in providing Public health.
CO 5	Analyze the role of local bodies and its policies, practices with respect to solid waste management as per Environmental Protection Act, Forest Conservation Act, Wild Life Protection Act, Water and Air Act and Industrial, Bio Medical and E-waste disposal rules.

3rd Year**B.COM – Regular – 5th Semester**

Course Code: C1 15MC 501

Course Name: INCOME TAX – I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
CO 2	Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
CO 3	Compare and contrast the receipts, Expenditure and Losses of Revenue and Capital nature.
CO 4	Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only
CO 5	Show the computation of income from salary of an Individual
CO 6	Assessee after taking into consideration of U/S 89(1) and 88.
CO 7	Show the computation of income from House property an Individual assessee after taking into consideration of deduction U/S 24.

Course Code: C1 15 MC 502

Course Name: ADVANCED COST ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Show the Process costing taking into account of treatment of normal and abnormal loss, gain and Joint and by product.

CO 2	Compare and contrast the ascertainment of profit and Income determination between Marginal costing and Absorption costing
CO 3	Compute Marginal cost statement to decide on Make or Buy,
CO 4	Product mix and pricing of a firm.
CO 5	Apply relevant costing for the case in accordance with the merit of the case
CO 6	Prepare all types functional and flexible budgets to exercise budgetary control over functions of firm.
CO 7	Use standard costing system to analysis the causes of labour, material, overhead and sales margin variances between Standard and Actual cost.

Course Code: C1 19 MC 503

Course Name: PRINCIPLES & PRACTICE OF AUDITING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the meaning, objectives, types of Audit, EDP Audit, XBRL and practices as per the Auditing and Assurance Standard Board prescribed by ICAI
CO 2	Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing
CO 3	Examine the existing Internal Control system and communication of internal control weaknesses.
CO 4	Illustrate the roles and responsibilities of a Company Auditor in accordance with Companies Act 2013.
CO 5	Develop an Audit Report that is in conformity with SA 700 – 799.
CO 6	Analyze Forensic Auditing, the role of Audit committees and its investigation in the context of Corporate Governance.

B.COM – Regular – 6th Semester

Course Code: C1 15 601

Course Name: INCOME TAX – II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
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CO 1	Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
CO 2	Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession
CO 3	Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58
CO 4	Compute gross total income of an Individual assessee after taking into account deduction u/s 80
CO 5	Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession
CO 6	Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Course Code: C1 15 MC 602

Course Name: MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of a Management Accountant in the present scenario
CO 2	Evaluate the financial statement analysis for strategic decision making of firm
CO 3	Examine the solvency, turnover/performance and Liquidity of a business by using live data.
CO 4	Evaluate the magnitude and pattern of sources and Application of fund under different head of account
CO 5	Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework.
CO 6	Justify the usage of contemporary concepts in Costing as particular type of situation/case warrants in the present state of affairs.

Course Code: C1 15 MC 603

Course Name: ENTREPRENEURSHIP DEVELOPMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.
CO 2	Identify the requisite competency for Entrepreneurship to be successful in competitive market.
CO 3	Develop a viable Business model in terms of Financial, Marketing, HR, Legal, Social and Technical Aspects of new business venture
CO 4	Design an entrepreneurial plan considering of all Legal issues that integrates Financial, Marketing and Organizational Plan.
CO 5	Utilize financial and Non-financial assistance by institutions both at state and central level, Subsidies and incentives and concessions by Government for starting new venture from time to time.
CO 6	Develop a business Model of international in nature in the context of changing international environment and global trends.

Course Code: C1 15 MC 604

Course Name: COMPANY LAW AND SECRETARIAL PRACTICE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the company's act of 2013.
CO 2	Plan for formation of company right from promotion to commencement of business stage.
CO 3	Illustrate the procedure involved in raising capital by way of issue of Shares and Debentures.
CO 4	Conduct company meetings as per the compliance to manage the internal and external affairs of company.
CO 5	Illustrate the duties and responsibilities of director as per compliances under company's act of 2013.
CO 6	Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation.

B.COM – Travel and Tourism – 5th Semester

Course Code: C2 15MC 501

Course Name: INCOME TAX- I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
CO 2	Define the terms right from year to Non Agricultural income connected with assessment of income tax of an individual assessee.
CO 3	Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature
CO 4	Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
CO 5	Show the computation of income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88
CO 6	Show the computation of income from House property an Individual assessee after taking into consideration of deduction U/S 24.

Course Code: C2 15 MC 502

Course Name: MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of a Management Accountant in the present scenario
CO 2	Evaluate the financial statement analysis for strategic decision making of firm
CO 3	Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark ratios.
CO 4	Evaluate the magnitude and pattern of sources and Application of fund under different head of account
CO 5	Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework.
CO 6	Justify the usage of contemporary concepts in Costing as particular type of situation/case warrants in the present state of affairs.

Course Code: C2 21 MC 503

Course Name: AIRFARE AND TICKETING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Use knowledge of world geography to sell destinations and plan efficient customer itineraries
CO 2	Compute Fare keeping in view of Understanding the parts of Journey– Transfer, Stopover, No Stopover - OW Journey Calculation– EMA, EMS, HIP – Round/Circle Trip - Special Fares
CO 3	Interpret the reading E-Ticket and EMD (Specified and unspecified) – Consolidator Fares – Billing and Settlement Plan Procedures.
CO 4	. Use the Computer Reservation System Galileo/Amadeus Sign in/ Sign off- Decoding and Encoding to interpret the Booking File/PNR creation-Cancel an Itinerary and reading of E ticket

B.COM – Travel and Tourism – 6th Semester

Course Code: C2 15 MC 601

Course Name: INCOME TAX- II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee
CO 2	Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession
CO 3	Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
CO 4	Compute gross total income of an Individual assessee after taking into account deduction u/s 80.
CO 5	Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession.

CO 6	Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.
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Course Code: C2 15 MC 602

Course Name: OPERATIONS RESEARCH

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the nature and scope of OR models and its applications on Business decision making
CO 2	Develop linear programming models by using graphs for maximization and minimization objectives and interpret such solutions.
CO 3	Solve Transportation problems for business decision making and interpret such solutions.
CO 4	Solve assignment problems for business decision making and interpret such solutions.
CO 5	Compare and contrast different Queuing models and its applicability on arriving at business solutions
CO 6	Solve business problems by using Monte –Carlo technique

Course Code: C2 21 MC 603

Course Name: AIR CARGO MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the role of National Aviation Authorities and national level and International level regulatory and self- regulatory bodies associated with Air Cargo Industry
CO 2	Illustrate the role of Air Cargo Agency within the purview of the regulatory framework of International Federation of Freight Forwarders Associations and IATA Cargo Agent.
CO 3	Relate the Aircraft structure and its compatibility with Airport cargo handling facility
CO 4	Examine basics of Air Cargo rating system to justify the rates of Air way Bill in relation with Tariff, Weight Volume and Value.
CO 5	Illustrate the steps involved in documentation and booking Procedure in

	connection with transport of goods of special nature by Air
CO 6	Justify the use and applicability of air cargo automation with well - integrated elements of air cargo automation

Course Code: C2 15 MC 604

Course Name: BANKING AND INSURANCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describes the role and functions of RBI and Commercial Banks in the banking structure of India
CO 2	Compare and contrast pros and cons of each negotiable instruments
CO 3	Illustrate the role and functions of a banker from the perspectives of customer and other banks
CO 4	Examine the implications of digital innovations in banking in the context of Electronic Fund Transfer(EFT)
CO 5	Compare and contrast the pros and cons of the insurance products offered under non-life policies
CO 6	Illustrate the role actuary in insurance in the context of risk management and control

B.COM – BPM (Industry Integrated) – 5th Semester

Course Code: C3 15MC 501

Course Name: INCOME TAX – 1

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTD and types of assessment of individual assessee.

CO 2	Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
CO 3	Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature
CO 4	Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
CO 5	Show the computation of income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
CO 6	Show the computation of income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.

Course Code: C3 15MC 502

Course Name: MANAGING BUSINESS PROCESSES – I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the components of process management that enhances the satisfaction of internal customers and end users.
CO 2	Justify the role of BPO industry in process management
CO 3	Describe the utility of process mapping Techniques and tools
CO 4	Relate the quality management function with that of quality assurance
CO 5	Devise a plan for each component of Delivery Management that enhances customer satisfaction.

Course Code: C3 21 MC 503

Course Name: CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the functioning of capital market in India and its requirements of BPS.
CO 2	Select a set of capital market instruments on the basis of merit of case and its requirements of BPS.

CO 3	Design a hedging strategy for managing risk of stocks of capital market by using derivatives
CO 4	Illustrate the stages of trade cycle and process involved in mutual funds and its requirements of BPS.
CO 5	Relate the stages of Trade Cycle and process involved in Investment Banking and its requirements of BPS.
CO 6	Justify the application of emerging disruptive technologies in capital markets that enhances the efficiency of Business process services.

B.COM – BPM (Industry Integrated) – 6th Semester

Course Code: C3 15MC 601

Course Name: **Income Tax 2**

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	. Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
CO 2	. Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession.
CO 3	Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
CO 4	Compute gross total income of an Individual assessee after taking into account deduction u/s 80.
CO 5	Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession.
CO 6	Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession

Course Code: C3 15MC 602

Course Name: - MANAGING BUSINESS PROCESSES – II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the process solving steps by using 5 whys technique

CO 2	Compare and contrast the utility of each of the 7 Quality control tools with other.
CO 3	Justify the adoption of Six sigma project methodology as quality control.
CO 4	Evaluate the applicability and implication of Lean tools in pull and push system for process improvements.
CO 5	Devise a plan for risk management of Business process and
CO 6	Business continuity plan.

Course Code: C3 21 MC 603

Course Name: SUPPLY CHAIN MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	. Compare and contrast the forms of business organization, types of Outsourcing and its consistency with the Supply Chain and Lean Supply Chain in BPS.
CO 2	Evaluate the role of each component of Supply Chain Management, Life Cycle and Technology in Supply Chain and Contract Management.
CO 3	Relate the impact of Sales order management & its operational nature on after sales market services.
CO 4	Develop a Master Data Management in consistent with Technology and its Operational Nature.
CO 5	Select the type of Logistics, Fleet and Warehouse Management in alignment with SCM objectives on par with recent Technology.
CO 6	Justify the application and implication of appropriate method of Inventory Management in the context of SAP SCM

Course Code: C3 15MC 604

Course Name: COSTING FOR BUSINESS DECISION

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Relate the planning and controlling process of management by using functional and flexible budgets and budgetary control as tool to control over functions of firm.

CO 2	Integrate the relationship between Cost, Volume and Profit by using Marginal costing and determine each of the variable on the basis of other two.
CO 3	Compute Marginal cost statement to decide on Make or Buy,
CO 4	. Product mix and pricing of a firm
CO 5	Use standard costing system to analysis the causes of labour, material, overhead and sales margin variances between Standard and Actual cost in order to control over cost of production of the firm.
CO 6	Apply Relevant Costing in accordance with the merit of the case that demands this approach
CO 7	. Apply the Activity Based Costing, Product Life Cycle Life cycle costing, Target Costing Kaizen Costing and Balance Score Card on the basis of merit of the case.

B.COM – (Professional International Accounting and Finance) – 5th Semester

Course Code: C4 15 MC 501

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the concept of marketing in theory and practice
CO 2	Examine segmentation and learn different ways of selecting the appropriate target and positioning the product in the market
CO 3	Analyze the factors determining consumer behavior
CO 4	Prepare business plans by understanding the process and principle of new product development, product-mix, branding, pricing strategies and packaging
CO 5	Interpret the factors affecting channel distribution, management of channels and current trends in wholesaling
CO 6	Apply ethical behaviour in marketing and recent trends in Marketing.

Course Code: C4 15 MC 502

Course Name: BUSINESS STATISTICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Determine the type of distribution on studying the characteristic of data.
CO 2	Interpret the result of Correlation analysis to establish the relationship between two variables.
CO 3	Interpret the result of Regression analysis to establish the relationship between two variables in the context of chosen Business problem.
CO 4	Apply the appropriate method of solving trend analysis by using Time series analysis in the context of chosen Business problem.
CO 5	Use Decision tree technique on different type decision making situations for solving Business problems.
CO 6	Apply the Monte – Carlo Simulation Technique for solving Business problems.

Course Code: C4 15 MC 503

Course Name: THEORY AND PRACTICE OF BANKING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Elucidate the nature and functions of commercial banks and disclosure of information about customers.
CO 2	Identify the different types of banking system and understand its purpose
CO 3	Prepare and use the negotiable instruments in accordance with the changing environment.
CO 4	Design the role of a paying and collecting banker on different situations.
CO 5	Apply the principles on sound lending and acquires the necessary skills on managing the risk.
CO 6	Develop the skills necessary for a career in banking

B.COM – (Professional International Accounting and Finance) – 6th Semester

Course Code: C4 15 MC 601

Course Name: OPERATIONS RESEARCH

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the nature and scope of OR models and its applications for Business decision making
CO 2	Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.
CO 3	Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.
CO 4	Solve a Transportation problem for business decision making using various methods.
CO 5	Solve an assignment problem for business decision making by using Hungarian method
CO 6	Develop a project network diagram and analysis by Pert or CPM method for project management

Course Code: C4 21 MC 602

Course Name: : HUMAN RESOURCE MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role and functions of Human Resource Manager in the capacity of practicing manager.
CO 2	Illustrate the process of HR planning, Recruitment, selection and Induction of a hypothetical organization
CO 3	Compare and contrast the Training methods and techniques adopted by any two organization and evaluation of training programme.
CO 4	Relate the implications of Performance appraisal system, Career Planning and Development and succession planning on Employees Engagement and attrition.

CO 5	Justify the Design of Compensation and rewards in alignment with Job Evaluation. Develop a process of HR Audit and generate Audit Report
CO 6	Design an innovative business model or process integrated with emerging trends in HRM.

Course Code: C4 15 MC 603

Course Name: ENTREPRENEURSHIP DEVELOPMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Identify the requisite competency for Entrepreneurship to be successful in competitive market.
CO 2	Illustrate the procedure involved in entrepreneurial process right from identification of opportunities to development of new venture.
CO 3	Develop a viable Business model in terms of Financial, Marketing, HR, Legal, Social and Technical Aspects of new business venture.
CO 4	Design an entrepreneurial plan considering of all Legal issues that integrates Financial, Marketing and Organizational Plan
CO 5	Utilize financial and non-financial assistance by institutions both at state and central level, Subsidies and incentives and concessions by Government for starting new venture from time to time
CO 6	Develop a business Model of international in nature in the context of changing international environment and global trends.

Course Code: C4 15 MC 604

Course Name: : COMPANY LAW AND SECRETARIAL PRACTICE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the companies' act of 2013.
CO 2	Plan for formation of company right from promotion to commencement of business stage.

CO 3	Illustrate the procedure involved in raising capital by way of issue of Shares and Debentures.
CO 4	Conduct company meetings as per the compliance to manage the internal and external affairs of company.
CO 5	Illustrate the duties and responsibilities of director as per compliances under companies' act of 2013.
CO 6	Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation.

B.COM – Analytics – 5th Semester

Course Code: C5 18 MC 501

Course Name: INCOME TAX – I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee
CO 2	Define the terms connected with assessment year , previous year, exempted income from agricultural income and total income.
CO 3	Compare and contrast the receipts, Expenditure and Losses of revenue and Capital nature
CO 4	Identify the residential status and incidence of tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
CO 5	Show the computation of income from salary of an Individual assessee after taking into consideration of U/S 89(1) and 88
CO 6	Show the computation of income from House property an Individual assessee after taking into consideration of deduction U/S 24

Course Code: C5 18MC 502

Course Name: COST ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the Concepts, Methods and Techniques of Cost accounting

CO 2	Prepare a Cost statement/Cost sheet in accordance with cost behavior (changes in output or activity or volume).
CO 3	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control
CO 4	. Compute cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as tool of Labour control.
CO 5	Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods.
CO 6	Compute statement showing the reconciliation of cost and financial accounts.

Course Code: C5 18MC 503

Course Name: PRINCIPLES & PRACTICE OF AUDITING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the meaning, objectives, types of Audit, EDP Audit, XBRL and practices as per the Auditing and Assurance Standard Board prescribed by ICAI
CO 2	Devise an Audit plan to carry out process of Auditing for an organization as per the Standards of Auditing
CO 3	Examine the existing Internal Control system and communication of internal control weaknesses
CO 4	Illustrate the roles and responsibilities of a Company Auditor in accordance with Companies Act 2013
CO 5	Develop an Audit Report that is in conformity with SA 700 – 799.
CO 6	Analyze Forensic Auditing, the role of Audit committees and its investigation in the context of Corporate Governance

B.COM – Analytics – 6th Semester

Course Code: C5 18MC 601

Course Name: INCOME TAX – II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the concepts and features of assessment of profits and gains of individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
CO 2	Compute short term and long term capital gains of an Individual assessee who is involved in Business and Profession
CO 3	Compute taxable income from other sources of an Individual assessee after taking into account deduction u/s57 and amounts disallowed u/s58
CO 4	Compute gross total income of an Individual assessee after taking into account deduction u/s80
CO 5	Illustrate the mechanism of carry forward and set off of an Individual assessee who is involved in Business and Profession.
CO 6	Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession

Course Code: C5 18 MC 602

Course Name: MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of a Management Accountant in the present scenario.
CO 2	Evaluate the financial statement analysis for strategic decision making of firm
CO 3	Examine the solvency, turnover/performance and Liquidity of a business by using live data.
CO 4	Evaluate the magnitude and pattern of sources and Application of fund under different head of account.
CO 5	Evaluate the magnitude and pattern of inflow and outflow of cash within the IFRS framework.
CO 6	Justify the usage of contemporary concepts in Costing as particular type of situation/case warrants in the present state of affairs.

Course Code: C5 18MC 603

Course Name: OPERATIONS RESEARCH

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the nature and scope of OR models and its applications for Business decision making
CO 2	Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.
CO 3	Solve a Linear Programming problem by using simplex or Big-M method for business decision making.
CO 4	Solve a Transportation problem for business decision making using various methods.
CO 5	Solve an assignment problem for business decision making by using Hungarian method.
CO 6	Develop a project network diagram and analysis by Pert or CPM method for project management

Course Code: C5 18 MC 604:

Course Name: COMPANY LAW AND SECRETARIAL PRACTICE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of Company secretary as per secretarial standard 1 and 2 under the Companies' Act of 2013.
CO 2	Plan for formation of company right from promotion to commencement of business stage
CO 3	Conduct company meetings as per the compliance to manage the internal and external affairs of company
CO 4	illustrate the duties and responsibilities of director as per compliances under companies' act of 2013
CO 5	Elucidate the role of official Liquidator and the procedure involved in different modes of liquidation
CO 6	Illustrate the procedure involved in raising capital by way of issue of Shares and Debentures.

BBA – Regular – 5th Semester

Course Code: M1 15 MC 501

Course Name: COSTING FOR BUSINESS DECISIONS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Employ the process of budgetary control by using Cash and Flexible Budgets
CO 2	Generate decisions on Cost, Volume and Profit by using Marginal Costing Technique
CO 3	Utilize the tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions
CO 4	Use the Standard costing technique to analyze and control variance.
CO 5	Apply Relevant costing in accordance with the merit of the Case
CO 6	Justify usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.

Course Code: M1 15 MC 502

Course Name: INCOME TAX – I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the functions of Income tax authorities, officers and commissioner and CTD and types of assessment of individual assessee.
CO 2	Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
CO 3	Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature.
CO 4	Identify the Residential Status and Incidence of Tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only
CO 5	Show the computation of Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
CO 6	Show the computation of Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.

Course Code: M1 15 MC 503

Course Name: QUANTITATIVE TECHNIQUES

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the nature and scope of Operation Research Models and its applications for Business Decision Making
CO 2	Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.
CO 3	Solve a Linear Programming problem by using simplex method
CO 4	Solve a Transportation problem for business decision making using various methods
CO 5	Solve an assignment problem for business decision making by using Hungarian method
CO 6	Develop a project network diagram and analysis by Pert or CPM method for project management.

BBA – Regular – 6th Semester

Course Code: M1 15 MC 601

Course Name: MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the role of a Management Accountant in the present scenario
CO 2	Evaluate the Financial Statement Analysis for strategic decision making of a firm

	with live financials
CO 3	Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark Ratios
CO 4	Application of fund under different head of account.
CO 5	Analyze the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7
CO 6	Compare and contrast the different types of management reporting that arises on the respective situations

Course Code: M1 15 MC 602

Course Name: INCOME TAX – II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the concepts and features of assessment of profits and gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee
CO 2	Compute Short term and Long term capital gains of an Individual assessee who is involved in Business and Profession
CO 3	Compute Taxable Income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58
CO 4	Compute Gross Total Income of an Individual assessee after taking into account deduction u/s 80
CO 5	Illustrate the mechanism of carry forward and set off of losses of an Individual assessee who is involved in Business and Profession
CO 6	Compute total taxable income and tax liability of an Individual assessee who is involved

	in Business and Profession
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Course Code: M1 15 MC 603

Course Name: BUSINESS ETHICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of code of conduct and consequences on ethical Business and corporate governance level
CO 2	Enumerate the role of ethical theories in building Business ethics
CO 3	Illustrate the ethical decision making models and its application in the functional areas of business.
CO 4	Identify the Contributions of major literary and cinematic work in analyzing the ethical and unethical practices in public and personal lives
CO 5	Evaluate the evolution and benefits of corporate Social responsibilities in India and its compliances as per provisions of Indian companies Act.
CO 6	Examine the Corporate Governance practices in India and its influence as per guidelines of World Bank on corporate Governance ethics.

Course Code: M1 15 MC 604

Course Name: STRATEGIC MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate a design of a policy that operationalize the Vision and performance

CO 2	Conduct and draw conclusions from external and internal analyzes of an organization's environment and assess their significance for strategic planning
CO 3	Choose an appropriate corporate level and Business level strategy that takes into account all the environmental factors of Business firm
CO 4	Generate the Strategic analysis and strategic choices after the conducting strategic Gap Analysis
CO 5	Develop implementation of strategic plans in setting Performance standards and using Evaluation techniques for strategic control to execute those strategies
CO 6	Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perceptive.

BBA – (Professional- Finance and Accounting) – 5th Semester

Course Code: M4 17 MC 501

Course Name: STRATEGIC FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of financial manager in the context of Strategic financial management.
CO 2	Use of appropriate tool for assessi.ng the financial performance of a Company
CO 3	Choose appropriate capital budgeting techniques for evaluation of Investment decisions
CO 4	Examine Capital budgeting decisions in the context of Leasing and replacement of Asset.
CO 5	Evaluate Capital Budgeting Technique under Uncertainty and Risk conditions

Course Code: M4 17 MC 503

Course Name: BUSINESS LAW

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the Indian judicial system and the scope of Business Law and its implication on various Business transactions
CO 2	Develop a valid contract within the legal framework of Indian Contract Act 1872
CO 3	Relate the provisions of consumer protection Act and its practice with respect to consumer protection.
CO 4	Develop the procedure for obtaining Patent rights, Copyrights and Trade Mark within the legal framework of Intellectual property Legislation.
CO 5	Elucidate the pros and cons of Partnership and Limited liability Partnership and procedure of converting into Private limited company.
CO 6	List the provisions Indian Companies Act of 2013 relating to formation of companies, day to day affairs of company and its liquidation

Course Code: M4 17 MC 502

Course Name: INCOME TAX-1

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of assessment of individual assessee.
CO 2	Define the terms connected with assessment year , previous year, exempted income from agricultural income and total income
CO 3	Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature
CO 4	Identify the Residential Status and Incidence of Tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only.
CO 5	Show the computation of Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88.
CO 6	Show the computation of Income from House Property of an Individual assessee after taking into consideration deduction U/S 24.

BBA – (Professional- Finance and Accounting) – 6th Semester

Course Code: M4 20 MC 601

Course Name: PRODUCTION AND OPERATIONS MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the different types of production and responsibilities of production manager.
CO 2	Evaluate the principles and techniques of plant location and lay out and its implications.
CO 3	Choose appropriate technique of material control, method of purchase and selection of supplier.
CO 4	Calibrate the process of production planning and control and statistical process control in the organization.
CO 5	Use the concept of standard time and the technique of motion study.
CO 6	Illustrate the types of maintenance and importance of waste management.

Course Code: M4 17 MC 602

Course Name: INCOME TAX – II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee.
CO 2	Compute Short term and Long term capital gains of an Individual assessee who is involved in Business and Profession.
CO 3	Compute Taxable Income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58.
CO 4	Compute Gross Total Income of an Individual assessee after taking into account deduction u/s 80.
CO 5	Illustrate the mechanism of carry forward and set off of losses of an Individual assessee who is involved in Business and Profession.
CO 6	Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession.

Course Code: M4 17 MC 603

Course Name: STRATEGIC MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate a design of a policy that operationalize the Vision and Mission statement of Organization and Apply the Strategic Management process to analyze and improve organizational performance.
CO 2	Conduct and draw conclusions from external and internal analyzes of an organization's environment and assess their significance for strategic planning.
CO 3	Choose an appropriate corporate level and Business level strategy that takes into account all the environmental factors of Business firm.
CO 4	Generate the Strategic analysis and strategic choices after the conducting strategic Gap Analysis
CO 5	Develop implementation of strategic plans in setting Performance standards and using Evaluation techniques for strategic control to execute those strategies.
CO 6	Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in Triple bottom Line perceptive.

Course Code: M4 17 MC 604

Course Name: QUANTITATIVE TECHNIQUES

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the nature and scope of OR Models and its applications for Business decision making.
CO 2	Develop a Linear Programming model and maximization or minimization of objective function by using graphical method.
CO 3	Solve a Linear Programming problem by using simplex or Big-M method for business decision making.
CO 4	Solve a Transportation problem for business decision making using various

	methods
CO 5	Solve an assignment problem for business decision making by using Hungarian method
CO 6	Develop a project network diagram and analysis by Pert or CPM method for project management.

BBA – Entrepreneurship – 5th Semester

Course Code: M3 17 MC 501

Course Name: COSTING FOR BUSINESS DECISIONS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the process of budgetary control by using Cash and Flexible Budgets.
CO 2	Compute Cost, Volume and Profit by using Marginal Costing Technique
CO 3	Use tactical decision making parameters in the context of Make or Buy, Utilizing spare capacity, Product mix, Adding or Dropping a product and Plant shut down decisions
CO 4	Use the Standard costing technique to analyze and control Variance.
CO 5	Apply Relevant costing in accordance with the merit of the Case
CO 6	Examine usage of appropriate costing for decision making such as Activity based costing, Life Cycle costing, Target costing, Kaizen costing and Balance Score card in the present context.

Course Code: M3 17 MC 502

Course Name: INCOME TAX – I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Understand the canon of taxation, powers and functions of Income tax authorities, officers and commissioner and CTDT and types of

	assessment of individual assessee
CO 2	Define the terms connected with assessment year, previous year, exempted income from agricultural income and total income.
CO 3	Compare and contrast the Receipts, Expenditure and Losses of Revenue and Capital nature.
CO 4	Identify the Residential Status and Incidence of Tax for the computation taxable income from the perspective of Individual, HUF and Company of residential status only
CO 5	Show the computation of Income from Salary of an Individual assessee after taking into consideration of U/S 89(1) and 88
CO 6	Show the computation of Income from House Property of an Individual assessee after taking into consideration deduction U/S 24

Course Code: M321AR503

Course Name: BUSINESS GROWTH AND SUSTAINABILITY

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the factors affecting growth, opportunities and approaches associated with sustainable Entrepreneurial Growth.
CO 2	Evaluate the pros and cons of each sustainable expansion mode and Process Building of business.
CO 3	Develop growth capabilities required for sustainable Business especially in the context of Leadership and finance
CO 4	Relate sustainable Entrepreneurship and its implication on the practices and principle of triple bottom line of Business
CO 5	Relate sustainable Business and its implication on the practices and principle of Environmental Entrepreneurship
CO 6	Examine the factors that integrate Corporate Social Responsibility and Ethical Aspects in Business into the framework of Sustainability

	Reporting,
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BBA – Entrepreneurship – 6th Semester

Course Code: M3 17 MC 601

Course Name: MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the role of a Management Accountant in the present scenario.
CO 2	Evaluate the Financial Statement Analysis for strategic decision making of a firm with live financials.
CO 3	Examine the solvency, turnover/performance and Liquidity of a business by using Benchmark Ratios
CO 4	Analyze the magnitude and pattern of Sources and Application of fund under different head of account
CO 5	Analyze the magnitude and pattern of Inflow and Outflow of cash within the IND AS 7
CO 6	Compare and contrast the different types of management reporting that arises on the respective situations

Course Code: M3 17 MC 602

Course Name: INCOME TAX – II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the concepts and features of assessment of profits and gains of Individual proprietorship, Doctor, Advocate and Chartered Accountant as individual assessee
CO 2	Compute Short term and Long term capital gains of an Individual assessee who is involved in Business and Profession.
CO 3	Compute Taxable Income from other sources of an Individual assessee after taking into account deduction u/s 57 and amounts disallowed u/s 58

CO 4	Compute Gross Total Income of an Individual assessee after taking into account deduction u/s 80.
CO 5	Illustrate the mechanism of carry forward and set off of losses of an Individual assessee who is involved in Business and Profession
CO 6	Compute total taxable income and tax liability of an Individual assessee who is involved in Business and Profession

Course Code: M321MC603

Course Name: BUSINESS STRATEGY& COMPETITIVE ADVANTAGE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Formulate a policy and strategy in alignment with the Vision and Mission statement of Organization of hypothetical organisation of a client
CO 2	Justify the Strategic Intent that matches with drawn conclusions of Environmental Appraisal
CO 3	Design a Strategy for building Competitive Advantage that commensurate with corporate level and Business level Strategy
CO 4	Conduct strategic Analysis to generate strategic choices that fulfills the requirements of strategic Gap Analysis
CO 5	Develop implementation strategic plans by setting Performance Standards and using appropriate Evaluation techniques for strategic control to execute those strategies.
CO 6	Relate Strategic evaluation of plan with control function such as operational control, overview of management control and Corporate Social responsibilities in line with the principle of Triple bottom Line.

Course Code: M3 17 AR 604

Course Name: GLOBAL ENTREPRENEURSHIP

On completion of the course the student will be able to

Course	Course Outcome
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Outcome No.	
CO 1	Identify the factors that drive domestic entrepreneurship and international entrepreneurship
CO 2	Examine the implications and applicability of each market expansion strategy in the context of globalization
CO 3	Compare and contrast the benefits and implications of each modality of market entry strategy
CO 4	Evaluate the pros and cons of sustainable strategy, scalable pricing and cost reduction strategy in the context of profit maximisation and scalability
CO 5	Evaluate implications of business renewal strategy of a business entity in real life situations.
CO 6	Suggest an ethical practise to address the ethical issue in the wake of recent global trends and opportunities of global entrepreneurship

MAJOR ELECTIVES FOR ALL B.COM & BBA PROGRAMS:**ELECTIVE I- ACCOUNTS****PAPER 1**

Course Code: EL 15 AC 504

Course Name: ADVANCED CORPORATE REPORTING I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the process of consolidation of group accounting such as Subsidiaries, Associates, Joint operations and Joint ventures within the framework of financial reporting of IFRS.
CO 2	Show the Computation of the valuation of goodwill and minority interest by using Proportion Method and Fair value method for consolidating the group accounting

	as per IFRS.
CO 3	Show the treatment of Intra group transactions such as purchases and sales, transfer of non-current assets, bills receivable and payable, Dividend declaration and payment and Loans and interest as per IFRS.
CO 4	Construct consolidated Balance Sheet for simple group consisting of one/two subsidiary/Associates as per IFRS framework.
CO 5	Construct consolidated Statement of Profit or Loss for simple group consisting of one/two subsidiary/Associates as per IFRS framework
CO 6	Construct consolidated changes in equity for simple group consisting of one/two subsidiary/Associates as per IFRS framework.

PAPER 2

Course Code: EL 15 AC 505

Course Name: ADVANCED CORPORATE REPORTING II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the concepts and treatment for special transactions such as financial instruments, leases, employee benefits and share based payments in the context of financial reporting as per IFRS.
CO 2	Show the accounting treatment for Lease under IAS, Ind AS and IFRS framework.
CO 3	Show the accounting treatment for financial instruments under IAS, Ind AS and IFRS framework.
CO 4	Show the treatment for recognition and measurement of planned assets and (Employee Benefits) benefit obligation in Balance Sheet and Profit or loss account under IFRS and Ind AS framework.
CO 5	Show the accounting treatment for Share based payments under IAS, Ind AS and IFRS framework.
CO 6	Show the accounting treatment for Revenue recognition in the context of contract and sale of goods and services under IAS, Ind AS and IFRS framework.

PAPER 3

Course Code: EL 15 AC 605

Course Name: AUDIT AND ASSURANCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the provisions, legislations and regulatory bodies that govern audit practices in India
CO 2	Illustrate the statutory audit and internal audit process within the frame work of professional standards.
CO 3	Design a quality control of audit keeping in view of audit quality standards and monitoring control procedures
CO 4	Generate an audit report incorporating key matters in accordance with the nature of purpose.
CO 5	Develop a computerized audit programme for an organization in accordance with internal control under CIS reality
CO 6	Illustrate the purpose and process of different types of special audit assignments under different statutes including income tax and indirect tax laws.

PAPER 4

Course Code: EL 15 AC 606

Course Name: CONTEMPORARY ACCOUNTING AND REPORTING DEVELOPMENTS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Construct financial statements as per Ind AS compliance for the first adopted entities.
CO 2	Evaluate the harmonization efforts between IASB and FASB and emerging developments of IFRS.
CO 3	Construct financial statements as per the initiatives adopted in comprehensive integrated reporting at global level.
CO 4	Adopt new financial reporting practices incorporating different aspects of Business including Environmental accounting, HR accounting and EVA.
CO 5	Justify an appropriate conclusion to an ethical dilemma in practicing the global code of ethical adopted by Professional accounting bodies.

PAPER 5 - SKILLED BASED PAPER (ELECTIVE)

Course Code: SB 15 AC 506

Course Name: ACCOUNTING INFORMATION SYSTEM

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
CO 2	Distinguish between information audit and System audit in internal environment
CO 3	Identify the role of EFT – EDI in the context of E - commerce frame work
CO 4	Identify the role of SET in the context of security and control issues in Information system
CO 5	Use Tally software to carry out right from journal to financial statements of financial information system

ELECTIVE II- FINANCE

PAPER 1

Course Code: EL 15 FN 504

Course Name: ADVANCED FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the role of financial manager and time value of money in maximization of shareholders' wealth.
CO 2	Develop an optimum capital structure by using EBIT – EPS analysis and implications of theories of capital structure
CO 3	Select an investment option by using capital budgeting techniques.
CO 4	Select an investment option under risk and uncertainty by using right from probability approach to Decision tree approach
CO 5	Examine the range of dividend theories and models and their implications on dividend decisions of a firm.
CO 6	Describe the concept of working capital and financing options in the short run and its tradeoff between profitability and liquidity

PAPER 2

Course Code: EL 15 FN 505

Course Name: FINANCIAL INSTITUTIONS AND MARKET

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the evolution, function and sub system of Indian financial System as influenced by regulatory regimes and degrees of international openness.
CO 2	Outline the structure of financial institutions system, RBI and SEBI and its functions in the wake of globalized economic era.
CO 3	Illustrate the structure of financial Markets system in India and its functions and integration with global financial system
CO 4	Examine the operational Mechanism of Primary Market and its methods of issue as warranted by differing needs of issuing companies, regulatory regimes and degrees of international openness.
CO 5	Evaluate the operational Mechanism of Secondary Market as influenced by regulatory regimes and degrees of international openness.
CO 6	Evaluate the operational Mechanism of Money Market and the type of instruments as warranted by differing needs of issuing companies and investing public, regulatory regimes and degrees of international openness.

PAPER 3

Course Code: EL 15 FN 605

Course Name: INTERNATIONAL FINANCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the mechanism of Foreign exchange flow and its implications on current account deficit.
CO 2	Evaluate the characteristics of International money market instruments and International Bond Market instruments.
CO 3	Analyze characteristics of different avenues of foreign equity finance and Foreign Trade finance.
CO 4	Design a strategy in currency derivatives to minimize foreign exchange risk.

CO 5	Evaluate the different types of risk and its strategies to minimize the risks.
CO 6	Evaluate the profitability of International investment and cost of capital of optimum international capital structure especially cross border acquisitions.

PAPER 4

Course Code: EL 15 FN 606

Course Name: SECURITY ANALYSIS& PORTFOLIO MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the meaning of Investment and steps involved in investment management process.
CO 2	Evaluate the characteristics of various avenues of investment
CO 3	Decide whether to buy or sell or hold by using Fundamental Analysis.
CO 4	Predict price movement of individual stock and market by using appropriate tool of Technical Analysis.
CO 5	Construct optimum portfolio by using Markowitz's and Sharpe Model.
CO 6	Evaluate the portfolios by using Sharpe's, treynor's and Jensen performance indices.

PAPER 5 - SKILLED BASED PAPER (ELECTIVE)

Course Code: SB 21 FN 506

Course Name: FINANCIAL MODELING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the basic and advanced features of excel in the context of financial modeling applications
CO 2	Use Advanced Excel functions to present behaviour of sensitivities to projected financial metrics of a firm
CO 3	Illustrate the techniques, elements and approaches of forecasting financial statements
CO 4	Construct models in different areas of finance including investments, corporate finance, Project finance and derivatives in Identifying the Revenue Drivers and Cost Drivers

CO 5	Construct simple financial models by using subroutines and Functions
CO 6	Justify what makes a good model and a bad one and adopt a logical, structured and disciplined approach towards Advanced Financial Model building

ELECTIVE III- HUMAN RESOURCE MANAGEMENT

PAPER 1

Course Code: EL 15 HR 504

Course Name: EMPLOYEE RELATION LAWS IN INDIA

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the concept of social welfare, Labour welfare and social security and implications of Indian constitution on labour welfare and social security
CO 2	Illustrate the implications of major laws in India ranging from Trade union Act 1926 to Whistleblowers Protection Acton 2014 on labour welfare activities.
CO 3	Examine trends of industrial disputes and trade unions and ways of settling disputes.
CO 4	Describe the participative management from the perspectives of personal, sociological, classical, human resources and human relations and ways of empowerment
CO 5	Adopt the procedure to maintain the Safety and Health of employees prescribed by Government of India and management strategies and corrective actions in the context of Accidents and occupational diseases
CO 6	Describe the meaning of counselling, types of problems for counselling and the role of manager as counselor.

PAPER 2

Course Code: EL 15 HR 505

Course Name: HUMAN RESOURCE DEVELOPMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
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CO 1	Describe the role and competencies of HRD in the context of changing view of global HRD and internet usage
CO 2	Develop HRD process and activities for the management development and ethical practice of employees of chosen organization.
CO 3	Compare and contrast the techniques of OD at individual level and group level in accordance with attitude formation and change of mindset of consumers.
CO 4	Integrate the productivity with combined effect of Team development, quality circle and Quality of work life balance among the employees of an organization
CO 5	Illustrate the managerial practice of transaction analysis as a tool for HRD.
CO 6	Identify the challenges of HR and Application of recent trends ranging from Competency mapping to HR Audit.

PAPER 3

Course Code: EL 15 HR 605

Course Name: PERFORMANCE AND COMPENSATION MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the concepts and objectives of performance management and appraisal in achieving the superior performance of Human Resource.
CO 2	Develop the performance Management process of a given Organization.
CO 3	Relate E – Performance management system and Reward system in ethical perspectives.
CO 4	Relate the different methods of job evaluation in the light of compensation policy and its relationship with compensation and competency.
CO 5	Develop incentive plans for production employees and for other professionals taking into account performance and all sorts of benefits.
CO 6	Evaluate the essential components of wage system in India including company policy, regulations of State and central that determines wages.

PAPER 4

Course Code: EL 15 HR 606

Course Name: INTERNATIONAL HUMAN RESOURCE MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the nature of Human Resource Management and International Human Resource Management and its approaches to them.
CO 2	Develop a plan for Human Resource requirements of organizations of International in Nature.
CO 3	Develop the performance Management process in adopting suitable approach to International compensation and reward strategies
CO 4	Examine the key issues and strategic choices in building labour relations as a part of development and management of HRM of International nature.
CO 5	Illustrate the concepts of International Human Resource Management of MNEs and its influence on pattern of behavior and labour relations.
CO 6	Evaluate the role of institutional theory and concepts of culture in the development and management of HRM of International nature.

PAPER 5 - SKILLED BASED PAPER (ELECTIVE)

Course Code: SB 15 HR 506

Course Name: SAP (HCM)

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate how the functionality of ERP and SAP work and assigning a code to company and personnel area to the company code.
CO 2	Show how to define employee group, employee sub group and payroll area to create personnel structure in ERP – SAP.
CO 3	Show how to maintain number ranges in organizational management in creating organizational unit in ERP – SAP
CO 4	Illustrate how to maintain number ranges of personal numbers and personal actions under ERP- SAP personnel administration.
CO 5	Show how to run a recruitment process through ERP – SAP recruitment structure
CO 6	Show how to integrate with work schedule by defining daily work schedule and rules in ERP – SAP time management structure

ELECTIVE IV- MARKETING MANAGEMENT

PAPER 1

Course Code: EL 15 MK 504

Course Name: CONSUMER BEHAVIOUR

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the need for study of consumer behavior by big data analysis and its application in marketing.
CO 2	Identify the external factors that influence consumer behavior.
CO 3	Justify study of the theories of consumer behavior in predicting the behavior of consumer.
CO 4	Describe the components and process of consumer learning, its implication attitude formation and change of consumer behavior.
CO 5	Illustrate the stages in consumer decision making process and post purchase behavior of consumer.
CO 6	Describe how to enhance consumer satisfaction and implication of consumer protection act in the enhancement of consumer satisfaction.

PAPER 2

Course Code: EL 15 MK 505

Course Name: RETAIL AND LOGISTICS MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the Retail management decision process and functions of retailer in satisfying customer needs in a rapidly changing and competitive environment.
CO 2	Illustrate the theories of retailing and its relevance in analyzing the retailing environment.
CO 3	Design retail location strategy and store loyalty strategy in accordance with type of customers and profiling.
CO 4	Differentiate the role and responsibilities of merchandiser from that of Buyer in the context of merchandise management.
CO 5	Develop a category management process for a retail store of your choice.
CO 6	Justify the indispensable role of logistics management and supply chain

	management in retail management.
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PAPER 3

Course Code: EL 15 MK 605

Course Name: INTEGRATED MARKETING COMMUNICATION & MEDIA MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the pros and cons of various components of promotional mix that form a part of Integrated Marketing communication.
CO 2	Design the role of Advertising tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process
CO 3	Devise the role of Media tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process. SJCC/B.Com - Regular/5 & 6 Sem/2021-2022/P-112
CO 4	Develop the role of promotional tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process
CO 5	Devise the role of Public relations and publicity tools and its effectiveness in realizing the full potentiality of Integrated Marketing communication process
CO 6	Evaluate the effectiveness of Integrated Marketing communication programme within the dimensions all aspects of ethical practices.

PAPER 4

Course Code: EL 15 MK 606

Course Name: DIGITAL MARKETING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Compare and contrast the different Digital marketing channels, media options and marketing process of Digital Marketing and Traditional Marketing. Use a Digital marketing Research to evaluate the buying behavior of consumers online.
CO 2	Plan for search engines optimization techniques in digital marketing SJCC/B.Com - Regular/5 & 6 Sem/2021-2022/P-115 for a wide accessibility of

	vast consumers.
CO 3	Utilize a set tools of Digital Media Advertising for digital marketing of different platforms of both online and offline Business.
CO 4	Use the different types of electronic platforms to build relationship with stakeholders of hypothetical organization online.
CO 5	Adopt the practices of digital marketing within the code of practices prescribed by regulatory

PAPER 5 - SKILLED BASED PAPER (ELECTIVE)

Course Code: SB 15 MK 506

Course Name: CUSTOMER RELATIONSHIP MANAGEMENT (SAP)

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate how the functionality of ERP and SAP CRM architecture works and customization of screens and managing partnering relationships with customers and suppliers.
CO 2	Show how to maintain organizational management right from business partner to claim management in ERP – SAP CRM
CO 3	Describe the key capabilities or processes and scenarios of SAP CRM Sales and service.
CO 4	Show how to integrate the internet customer self- service for B2B and B2C channels.
CO 5	Show how to run CRM analytics through embedded competitors' analysis in opportunity management.

ELECTIVE V- INTERNATIONAL BUSINESS

PAPER 1

Course Code: EL 15 IB 504

Course Name: FUNDAMENTALS IN INTERNATIONAL RELATIONS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the evolution of international relations from Westphalian sovereignty to recent changes in international monetary and economic environment and its

	influence of Government and non-government players (International economic institutions).
CO 2	Illustrate the cultural and social pattern of ancient India and its transition to the present state of affairs in the context of globalization.
CO 3	Relate the implications of theories of international relations on India and its global relations.
CO 4	Integrate the evolution of India's foreign policy into development of institutional framework of Exports and Imports since 1947.
CO 5	Identify the implications of dynamics of world trade and international negotiations on Eco politics, Migration and Refuge, Technology transfer and India's stand at UN/WTO on climate change and Agriculture.
CO 6	Examine the EXIM policy and India's export performances in the context of key drivers and challenges in the past 5 years.

PAPER 2

Course Code: EL 15 IB 505

Course Name: INTERNATIONAL BUSINESS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the concept of International Business and steps involved in going international from the perspectives of global manufacturing concept and international demand and supply trade scenario.
CO 2	Describe the development and implementation of partnership in the supply chain and manage the supply chain at Global level.
CO 3	Describe the logistics task, logistics planning and integrating all means of transportation in the Logistics management at global level.
CO 4	Adopt the procedure of Export and Import and documentation of the same.
CO 5	Relate the implication of changes in E banking and payments mode of international in nature of ERP and related technologies, information system Audit methodology in International Business perspectives
CO 6	Illustrate the recruitment, selection and issues in staff selection of expatriates in the process of international human resource development.

PAPER 3

Course Code: EL 15 IB 605

Course Name: GLOBAL FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the various theories and components of International trade and Monetary system
CO 2	Evaluate the characteristics of the various avenues of International investment and Methods of International financing in the context of Global economic crisis
CO 3	Differentiate the procedure involved in Export and Import in the context of various treaties and its implication on frame work of global taxation. Illustrate the issues and challenges of options of cross border Mergers and Acquisitions.
CO 4	Describe the needs and benefits of IFRS as global accounting standard for MNCs. SJCC/B.Com - Regular/5 & 6 Sem/2021-2022/P-118
CO 5	Justify the implications of International court of Justice and International Law including the SEBI code 2011 for takeover.

PAPER 4

Course Code: EL 15 IB 606

Course Name: INTERNATIONAL MARKETING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Distinguish between International marketing and Domestic marketing and their driving and restraining forces.
CO 2	Examine various consumer decision making models and issues in international marketing Research in order to draft an International marketing research plan.
CO 3	Design a plan for market entry strategy to support an organization's international business decision-making.
CO 4	Devise an international product and pricing strategy of hypothetical / real MNCs.
CO 5	Develop an International promotion mix and distribution channel of hypothetical / real MNCs.
CO 6	Describe the process of risk management in International marketing including ethical issues in E commerce.

PAPER 5 - SKILLED BASED PAPER (ELECTIVE)

Course Code: SB 15 IB 506

Course Name: FRENCH

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Understanding, Speaking and Writing French and to gain the knowledge to work with the language

PAPER 5 - SKILLED BASED PAPER (ELECTIVE)

Course Code: SB 15 IB 507

Course Name: SPANISH

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	To have a basic understanding of the Spanish language and to be able to speak it

ELECTIVE VI- BANKING AND INSURANCE

PAPER 1

Course Code: EL 15 BK 504

Course Name: BANK MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the functions commercial Bank and central Bank of India and core banking concept of DRAT and DRT.
CO 2	Illustrate the types of borrower and loans and Advances and Principles of lending
CO 3	Describe the bank credit policy, types of loans and advances and Fee based and non - fee based services offered by commercial banks.
CO 4	Develop a process of credit appraisal proposal and documentation at the time of renewal and death of borrower.
CO 5	Design a follow up of loan at branch regional, head office and RBI level, recovery process and implications of Loan recovery tribunal and revenue recovery act.
CO 6	Identify the recovery of Non-performing assets strategies and its recovery process as per guidelines of RBI.

PAPER 2

Course Code: EL 15 BK 505

Course Name: PRINCIPLES AND PRACTICE OF INSURANCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the role, design and development of insurance contracts/products in the wake of advancement of information technology
CO 2	Illustrate the nature, design and development of life insurance contracts/products and health insurance policies.
CO 3	Show design and development of traditional and non-traditional policies, non - life insurance contracts/products ranging from marine, Fire to Agriculture insurance policies.
CO 4	Outline the prospects of insurance company business in the wake of privatization, innovation in insurance, long term care insurance, reinsurance and international scene.
CO 5	Summarize the implications of insurance act in India from the Insurance act 1938 to IRDA act 1999 on growth and development of private and public insurance companies.
CO 6	Describe the appointment, functions, duties, remuneration and Liabilities of Insurance Agent and Actuary in India.

PAPER 3

Course Code: EL 15 BK 605

Course Name: RISK MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Compare and contrast the types of risk in the context of Risk management, Opportunity management and uncertainty management of Insurance and Banking.
CO 2	Evaluate critically Bank risk from the perceptive of shareholder, regulators and Debt providers in the wake of Subprime crisis and other recent risk management failures.
CO 3	Compare and contrast the credit risk management process in the context of Basel 1, Basel 2 and Basel 3.

CO 4	Select a Method and an Approach for the mitigation of Interest rate Risk by using derivatives and Liquidity Risk.
CO 5	Use active Bank investment portfolio strategies in minimization of Interest rate Risk and Credit Risks.
CO 6	Develop a model of Risk management process in order to overcome personal risk and Risk financing.

PAPER 4

Course Code: EL 20 BK 606

Course Name: BANK TECHNOLOGY MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the Technological impact, opportunities, challenges and implementation of Technology in banking operations
CO 2	Evaluate the pros and cons of different Delivery Channels in Banking Operations and Use the various modes of Inter Bank Payment System.
CO 3	Examine the various components of Bank Back Office Management in the context of Treasury management, Risk management, Lending and trade management, MIS and CRM.
CO 4	Examine the areas of IT Infrastructure and its Management focuses on the IT governance.
CO 5	Evaluate the confluence of emerging technologies and its innovations in overcoming issues in Banking Techniques
CO 6	Justify the implications and applicability of digital technologies in the sphere of banking. Module - 1: Branch Operations and CO

PAPER 5 - SKILLED BASED PAPER (ELECTIVE)

Course Code: SB 15 BK 506

Course Name: BANK BRANCH MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the role, functions and services offered by Banking, financial services and NBFC in India
CO 2	Construct and interpret the financial statements and financial performances of a Bank.

CO 3	List the products and services offered by SBI, Non – SBI, private and public sector Banks in India in the context of retail Banking.
CO 4	Examine the process of conversion of unscheduled bank into scheduled bank and guidelines of RBI for licensing new banks
CO 5	Examine the audit of Bank, preparation of LFAR, NPA classification as per the guidelines of RBI
CO 6	Identify the professional and behavioural skill sets to sell and provide bank products and customer services respectively.

ELECTIVE VII - BUSINESS ANALYTICS

PAPER 1

Course Code: EL 20 BA 504

Course Name: FUNDAMENTALS OF BUSINESS ANALYTICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe best practices for organizing data in excel to make the best use of data sets. Use these tips to organize given data set in excel.
CO 2	Prepare an interactive pivot table with the given data of revenue and costs of the past five years of a company that can be used for financial analysis.
CO 3	Select car sales data of a company to compare sales to men and women, using different chart types given in excel.
CO 4	From a given raw data of multiple product sales of a company, determine <ol style="list-style-type: none"> 1. which product has the maximum sales 2. How many sales agents were there and which agent sold the maximum number of volumes 3. Which agent is more profitable to the company as per sales value
CO 5	For a given data of car sales, add conditional formatting to the sales volume and sales value fields by using colour scale for value and data bars for volume

PAPER 2

Course Code: EL 20 BA 505

Course Name: ESSENTIAL STATISTICS FOR BUSINESS ANALYTICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Apply the statistical concepts required for Business analytics by using MS Excel.
CO 2	Perform descriptive statistical analytics by using MS Excel.
CO 3	Create simple graphs and analyse the distribution of data by using MS Excel.
CO 4	Select an appropriate probability distribution in accordance with demand of a given set of data.
CO 5	Choose an appropriate sampling technique in accordance with demand of a given study.
CO 6	Use an appropriate hypothesis testing in accordance with demand of the case.

PAPER 3

Course Code: EL 20 BA 605

Course Name: APPLICATION OF BUSINESS ANALYTICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Perform data analytics in MS Excel using tools such as power query and power pivot
CO 2	Use the key data analysis functions in MS Excel.
CO 3	Connect and combine data sources for data analytics using Power Query in MS Excel.
CO 4	Arrange the data for data analytics using Power Query in MS Excel.
CO 5	Perform descriptive statistics in R and basic data analytics.
CO 6	Use the data visualization through two variable plots, histograms and hypothesis testing in R.

PAPER 4

Course Code: EL 20 BA 606

Course Name: BUSINESS TRANSFORMATION USING AI AND ANALYTICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
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CO 1	Evaluate how Artificial Intelligence (AI) and Analytics are transforming SJCC/B.Com - Regular/5 & 6 Sem/2021-2022/P-138 businesses.
CO 2	Evaluate how AI and Analytics are being adopted by various business functions including marketing, finance, HR and IT.
CO 3	Examine the applicability and implications of AI and Analytics in the field of Financial services, banking and insurance as a transforming and disrupting technology
CO 4	Justify the applicability and implications of AI and Analytics in the field of health care and life sciences as a transforming and disrupting technology
CO 5	Relate the applicability and implications of AI and Analytics in the field of retail and consumer packaged goods as a transforming and disrupting technology
CO 6	Compare and contrast the applicability and implications of AI and Analytics in the contemporary exponential technologies landscape RPA, drones, autonomous vehicles, cyber-security, crypto currency and IoT

PAPER 5 - SKILLED BASED PAPER (ELECTIVE)

Course Code: SB 20 BA 506

Course Name: BUSINESS INTELLIGENCE AND DATA VISUALIZATION

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Use the Excel based tools for visualising data for storytelling with data
CO 2	Construct the text-based and tables-based dashboards and reports in the context of data visualization
CO 3	Create miniature charts and tables, and sparklines in MS Excel for the sake of data visualization
CO 4	Create interactive charts, graphs, maps, and other visuals using Power View in MS Excel
CO 5	Arrange data into actionable insights using the Tableau data visualization tool
CO 6	Create smart dashboards for advanced visual analytics using Tableau

ELECTIVE VIII - INTERNATIONAL PUBLIC ACCOUNTING

PAPER 1

Course Code: EL 20 IPA 504

Course Name: ADVANCED FINANCIAL REPORTING I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the conceptual framework defining rules and principles of financial reporting as per US GAAP and IFRS.
CO 2	Construct the financial statements of private as well as public companies as per US GAAP and IFRS.
CO 3	Design a financial accounting treatment for current assets and current liabilities as per US GAAP and IFRS.
CO 4	Plan for financial accounting and reporting for investments in equity and debt securities as well as derivatives and hedging arrangements as per US GAAP and IFRS
CO 5	Design a financial accounting treatment and reporting for tangible fixed assets, and their depreciation and impairment as per US GAAP and IFRS.
CO 6	Devise a financial accounting treatment and reporting for intangible assets, and their amortization and impairment as per USGAAP and IFRS.

PAPER 2

Course Code: EL 20 IPA 505

Course Name: INTERNATIONAL TAX AND REGULATION

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the federal income tax provisions applicable to individuals including gross income, deductions, tax calculations, alternative minimum tax, other taxes and tax credits.
CO 2	Evaluate capital gains & losses, gains & losses from sale of long- term business property, and depreciation and amortization methods as per federal income tax provisions.
CO 3	Examine the federal income tax provisions applicable to C- Corporations including income, deductions, earnings & distributions, liquidation and reorganizations.
CO 4	Relate the federal income tax provisions with applicability to SCorporations including eligibility criteria, income tax return, shareholder basis, earnings &

	distribution and termination of election.
CO 5	Justify the applicability of federal income tax provisions relating to partnerships, estates & trusts, and tax-exempt organizations.
CO 6	Illustrate the provisions of key federal security regulations including Securities Act of 1933 and Securities Exchange Act of 1934, and accountant's professional responsibilities.

PAPER 3

Course Code: EL 20 IPA 605

Course Name: ADVANCED FINANCIAL REPORTING- II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Relate the revenue recognition principles and its application as per US GAAP and IFRS
CO 2	Justify financial accounting and reporting for bonds as well as debt restructuring as per US GAAP and IFRS.
CO 3	Combine the financial accounting and reporting for pensions and postretirement benefits as per US GAAP and IFRS.
CO 4	Develop the financial accounting and reporting with respect to deferred taxes as per US GAAP and IFRS
CO 5	Integrate financial accounting and reporting for stockholders' equity as per US GAAP and IFRS
CO 6	Illustrate the financial accounting and reporting requirements for notfor-profit entities as per US GAAP.

PAPER 4

Course Code: EL 20 IPA 606

Course Name: ACCOUNTING FOR SPECIAL TRANSACTIONS AND GOVERNMENTAL ENTITIES

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate financial accounting and reporting for accounting changes and error corrections as per US GAAP and IFRS.
CO 2	Develop the financial accounting and reporting for derivatives and hedging arrangements as per US GAAP and IFRS.

CO 3	Design the financial accounting and reporting for operating and finance leases as per US GAAP and IFRS
CO 4	Determine the requirements for reporting consolidated financial statements as per US GAAP and IFRS.
CO 5	Integrate financial accounting and reporting for fair value measurements, contingencies, non-monetary exchanges and foreign currency as per US GAAP and IFRS.
CO 6	Illustrate the financial accounting and reporting requirements for state and local governmental entities as per US GAAP

PAPER 5 - SKILLED BASED PAPER (ELECTIVE)

Course Code: SB 20 IPA 506

Course Name: INTERNATIONAL AUDITING AND ATTESTATION

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Apply Generally Accepted Auditing Standards (US GAAS), International Standards of Auditing (ISA) and Public Company Accounting Oversight Board Auditing Standards (PCAOB) when performing audits of issuer and non-issuer entities.
CO 2	Develop an audit plan as an overall audit strategy that commensurate with all type of audit risks.
CO 3	Relate the Internal Control Integrated framework of an entity and its environment (including its internal controls), and assess the risks of material misstatement when performing an audit engagement
CO 4	Arrange the sufficient appropriate audit evidence by performing audit procedures to afford a reasonable basis for an opinion regarding the financial statements under audit.
CO 5	Design an Audit report on financial statements in line with formed audit opinion.
CO 6	Apply the Statements on Standards for Accounting & Review Services (SSARS) and (SSAE) when performing compilation engagements, review engagements, attestation engagements and governmental Auditing.

