



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

UNDER GRADUATION - COURSE OUTCOMES**1st Year****B.COM – Regular – 1st Semester**

Course Code: C1 21 DC 101

Course Name: FINANCIAL ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the concepts, conventions and Terms of Financial Accounting as per the framework of Indian AS and IFRS.
CO 2	Prepare Journal, Ledger and trial balance and rectification of errors as per Indian AS 8 and 10.
CO 3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
CO 4	Apply the format of the presentation of Financial Statement as per Indian AS to the Companies Act, 2013 (revised July 2019).
CO 5	Prepare Cash flow statements as per old and new methods.
CO 6	Evaluate firm's Profitability and Liquidity by using Ratio analysis and Trend Analysis.

Course Code: C1 21 DC 102

Course Name: PRINCIPAL OF MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course outcome
CO 1	Explain the principles of Management and role and skills of a manager.
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	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO 6	Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management.

Course Code: C1 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	Describe the meaning, scope of business economics and role of business economists in the context of Business decisions.
CO 2	Identify the range of approaches to the study of consumer behaviour and relate its implications on Business Decisions.
CO 3	Relate the law of demand and its implications on demand conditions and price elasticity's for developing pricing policies and strategies.
CO 4	Describe the law of supply and its implications on production function and output decision.
CO 5	Examine the type of market structure and relate its implications on Pricing and Output decisions of your chosen organization.
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 its operations.

Course Code: C1 21 OE 101

Course Name: BUSINESS MATHEMATICS AND STATISTICS

On completion of the course the student will be able to

Course Outcome No.	Course outcome
--------------------	----------------

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 analyse the data.
CO 6	Analyse the time series data using moving averages and least square methods.

Course Code: C1 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 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

B.COM – Regular – 2nd Semester

Course Code: C1 21 DC 201

Course Name: CORPORATE ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course outcome
CO 1	Construct the financial statements of company as per the frame work of Ind AS.
CO 2	Devise a plan for Redemption of Preference shares

CO 3	Reconstruct the capital structure of financial statement of Joint stock company ltd. after making necessary in connection with internal reconstruction.
CO 4	Construct the Balance sheet after making necessary in connection with Amalgamation.
CO 5	Construct the Balance sheet after making necessary in connection with Absorption and external re construction.

Course Code: C1 21 DC 202

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	Analyse the factors that determines the consumer behaviour 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

Course Code: C1 21 DC 203

Course Name: BUSINESS LAW

On completion of the course the student will be able to

Course Outcome No.	Course outcome
CO 1	Prepare an assignment on the importance of Bankruptcy law. 2. 34. 5. 6. 7 8. 9.
CO 2	Draft a 'rent agreement' incorporating all the essential features of a valid agreement.
CO 3	Draft an agreement to repay a loan borrowed from a bank on instalment basis.

CO 4	Prepare case laws 'involving points of law of contracts'.
CO 5	Draft a complaint against 'unfair trade practice' adopted by a businessman, to the consumer forum.
CO 6	List out the latest cases of both High Court and Supreme Court on Environmental issues with both facts and judgements [at least 2 cases].
CO 7	Quote examples of violation of Cyber Laws.
CO 8	Make a visit to the nearby Civil court, and present your observations of a case attended to the class.
CO 9	Develop Mock Court scenario in the class to present a latest popular case from the consumer court

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. 2. 3. 4. 5.
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	Analyse the role of alternative systems of Medicine and intervening Programme of Government of India in providing Public health.
CO 5	Analyse 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 Waste disposal rules.

B.COM – Travel and Tourism – 1st Semester

Course Code: C2 21 DC 101

Course Name: FINANCIAL ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the concepts, conventions and terms of Financial Accounting as per the framework of Ind AS and IFRS.
CO 2	Prepare journal, ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
CO 3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
CO 4	Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
CO 5	Prepare Cash flow statements as per old and new methods
CO 6	Evaluate firm's profitability and liquidity by using ratio analysis and trend analysis.

Course Code: C2 21 DC 102

Course Name: PRINCIPLES OF MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the principles of Management and role and skills of a Manager.
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	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO 6	Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management.

Course Code: C2 21 DC 103

Course Name: : FUNDAMENTALS OF THE TOURISM

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the core elements of tourism industry & the historical development and contemporary trends in the tourism industry.
CO 2	Describe the emergence of modern tourism and Impacts of industrialization and Technological Advancements on tourism industry
CO 3	Analyse the growth of tourism industry in India in the light of contemporary tourism policy changes in India
CO 4	Illustrate the Impacts of planning in tourism and unplanned tourism development on a tourist destination.
CO 5	Evaluate tourism and hospitality products are marketed both historically and currently.
CO 6	Pinpoint relevant industry stakeholders and institutional set ups & their roles in driving innovative tourism policy-making and decisionmaking processes strategically forwards.

Course Code: C2 21 OE 101:

Course Name: ECONOMICS OF TOURISM

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Describe the meaning and definition of Tourism Economics and its relationship with Tourism Business.
CO 2	Evaluate the determinants that influence tourism demand and supply and its impact on contemporary tourism products.
CO 3	. Estimate demand of tourism by using qualitative and quantitative techniques of forecasting.
CO 4	. Examine the relationship between tourism cost and revenue in terms of (MC) and (MR) of both long run and short-run behavior.
CO 5	Analyze the applicability and implication of tourism equilibrium pricing and output under each market structure
CO 6	Examine the influence of Fiscal and Monetary policy changes on macro economic variables and Exchange rate under each phase of Business cycle

Course Code: C2 21 SB 101

Course Name: : DIGITAL FLUENCY

On completion of the course the student will be able to

Course Outcome No.	Course Code
Co1	Explain the type of emerging technologies and potential cyber- attacks in the world of digital
Co2	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
Co3	. Justify the building of Essential Skills beyond Technology that goes well with adoption the Technology

B.COM – Travel and Tourism – 2nd Semester

Course Code: C2 21 DC 201

Course Name: : CORPORATE ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Code
C01	Construct the financial statements of company as per the frame work of Ind AS.
Co2	. Devise a plan for Redemption of Preference shares
Co3	Reconstruct the capital structure of financial statement of Joint stock company ltd. after making necessary in connection with internal reconstruction.
Co4	Construct the Balance sheet after making necessary in connection with Amalgamation.
Co5	. Construct the Balance sheet after making necessary in connection with Absorption and external reconstruction.

Course Code: C2 21 DC 202

Course Name: : BUSINESS AND COMPANY LAW

On completion of the course the student will be able to

Course Outcome No.	Course Code
Co1	Explain the scope of Business Law and its implication on various Business transactions and hierarchy of courts in India

Co2	Explain the legal framework of Indian Contract Act and its essentials for making a valid contract
Co3	Illustrate the legal framework of laws of Agency and its essentials for making valid Agency contract
Co4	Examine the provisions Indian Companies Act of 2013 relating to formation of companies, day to day affairs of company and its liquidation
Co5	Examine the provisions of consumer protection Act and its practice relating to consumer protection.
Co6	Examine the provisions of Foreign Exchange Management Act and its practice relating to Foreign exchange transaction between India and rest of world and the provisions of Cyber Laws 1999.

Course Code:C2 21 DC 203

Course Name: GEOGRAPHY AND TRANSPORT PLANNING IN TOURISM

On completion of the course the student will be able to

Course Outcome No.	Course Code
Co1	Identify the interrelationship between geography of tourism and transport sector. Compare and contrast the benefits and challenges of Rail, Road, Water and Air means of Transportation and its indispensable role in tourism industry.
Co2	Explain the different time zones in physical geography and understand the basic steps involved in Planning Itineraries.
Co3	Evaluate the components of Indian geography that creates the major tourist attractions Elucidate the tourist attractions and their geographical features with their transport connectivity.
Co4	Examine the role of department of tourism in Karnataka in promoting Historical places as major tourism destinations with their transport connectivity
Co5	Examine the travel geography in North American and Europe and elucidate the tourist attractions and their geographical features with their transport connectivity
Co6	Examine the travel geography of Asia, Africa and Australia and elucidate the tourist attractions and their geographical features with their transport connectivity and cruise destinations of the world.

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 Code
Co1	Identify the environmental Factors that determine public health and its contribution towards Human Development Indices for public health.
Co2	Describe the change of Agricultural activities, Industrial activities and life style, and influence on climate change and its implication on Public health.

Co3	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.
Co4	Analyze the role of alternative systems of Medicine and intervening Programme of Government of India in providing Public health.
Co5	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.

B.COM – BPM (Industry Integrated) – 1st Semester

Course Code: C3 21 DC 101

Course Name: FINANCIAL ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the concepts, conventions and terms of Financial Accounting as per the framework of Ind AS and IFRS.
CO 2	Prepare journal, ledger and trial balance and rectification of errors as per Ind AS 8 and 10
CO 3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
CO 4	Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
CO 5	Prepare Cash flow statements as per old and new methods.
CO 6	Evaluate firm's profitability and liquidity by using ratio analysis and trend analysis.

Course Code: C3 21 DC 102

Course Name: PRINCIPLES OF MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
--------------------	-------------

CO 1	Explain the principles of Management and role and skills of a Manager.
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	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO 6	Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management.

Course Code: C3 21 DC 103

Course Name: BUSINESS ECONOMICS

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the Meaning, scope of Business economics and role of business economists in the context of Business decisions.
CO 2	Illustrate the range of approaches to the study of consumer behavior and its implications in managerial decision making.
CO 3	Examine the law of demand and its implications on demand conditions and price elasticities for developing demand forecasting methods.
CO 4	Illustrate the behavior of marginal revenue and marginal cost in the short run and long run and their applicability in determining the cost and output of the firm.
CO 5	Illustrate the determination of equilibrium price and output under perfect competition and imperfect competition market structures
CO 6	Relate the changes in the monetary and fiscal policy in the context of changing phases of business cycle.
CO 7	Compare and contrast the balance of trade and balance of payments and its implications on the correction of disequilibrium.

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 analyse 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

B.COM – BPM (Industry Integrated) – 2nd Semester

Course Code: C3 21 DC 201

Course Name: COST ACCOUNTING

On completion of the course the student will be able to

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

CO 2	Prepare a Cost statement/Cost sheet in accordance with 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	Choose method for calculation of 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	Prepare statement showing the reconciliation of cost and financial accounts.

Course Code: C3 21 DC 202

Course Name: BUSINESS AND COMPANY LAW

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the structure of Indian judicial system
CO 2	Relate the scope of business law with appropriate business transaction
CO 3	Create contract for the business transactions as per the framework of Indian contract act 1872
CO 4	Adapt to the law of Agency right from appointment of Agent to termination of the same
CO 5	Use the provisions of Companies Act of 2013 right from formation to Liquidation of companies
CO 6	Solve consumer disputes under the consumer protection Act and scope of consumer protection Act.
CO 7	Compare and contrast provisions and scope of FERA and FEMA
CO 8	Evaluate the provisions pertaining to piracy and related offences under Cyber Laws 1999

Course Code: C3 21 DC 203

Course Name: FINANCE AND ACCOUNTING FOR BPS

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the importance and types of Business Process services.
CO 2	Show the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers.
CO 3	Generate Final Accounts and statutory reports of Business Process services.
CO 4	Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services.
CO 5	Examine the various Control and compliances in BPS industry.
CO 6	Evaluate the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model

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 Code
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.

B.COM – (Professional International Accounting and Finance) – 1st Semester

Course Code: C4 21 DC 101

Course Name: COST ACCOUNTING I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of Cost Accountant in the context of ascertainment of cost, Cost audit and reporting.
CO 2	Prepare a Cost statement/Cost sheet in accordance with changes in output or activity or volume and nature of business organization.
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	. Illustrate the overhead distribution & allocation charged to the cost of goods sold.
CO 6	Prepare a reconciliation statement between costing & financial profits.

Course Code: C4 21 DC 102

Course Name: TAXATION-I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Describe the canon of taxation and legal framework of taxation under Income tax Act for the assessment taxable income of individual Assessee.
CO 2	Show the computation of income from salary after taking into account Sec. 89(1) and Sec.88.
CO 3	Show the computation of income from property under different hypothetical situations after taking into account deductions u/s Sec.24
CO 4	. Assess the profits and gains from Business and Profession after taking into consideration of depreciation U/S 32.
CO 5	Compute short term and long-term capital gain taking into account the exemptions under Section 54

CO 6	. Show the computation of taxable income and liability of an Individual Assessee after taking into consideration of deduction U/S 80.
CO 7	Show the computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58
CO 8	Describe the role and functions of Income tax authorities, officers and commissioner and CTDI in the context of different types of assessment of individual Assessee

Course Code: C4 21 DC 103

Course Name: FINANCIAL ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Illustrate the role of Financial Accountant in reporting results of operations and financial position under the framework of Ind AS and IFRS.
CO 2	Prepare the financial statements of Sole proprietorship as per the Accounting standards
CO 3	Design accounting and reporting for current Assets and Liabilities under the framework of Ind AS and IFRS.
CO 4	Devise a method of Accounting for Depreciation and Fixed Assets and reporting as per Indian AS & IFRS
CO 5	Construct the Financial Statements of Companies as per Schedule III of the Companies Act, 2013 and show the treatment for the special items.

Course Code: C4 21 OE 101

Course Name: PRINCIPLES OF MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Describe the principles of Management and role and skills of a manager.
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 applied into management practices.
CO 5	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO 6	Choose an appropriate effectiveness technique in line with competence framework and personal development.
CO 7	Illustrate the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders.

Course Code: C4 21 SB 101

Course Name: DIGITAL FLUENCY

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	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

B.COM – (Professional International Accounting and Finance) – 2nd Semester

Course Code: C4 21 DC 201

Course Name: COST ACCOUNTING – II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Application of marginal costing techniques in decision making
CO 2	Identify the role of Relevant and irrelevant costing in business decisions
CO 3	Apply budgetary control technique by using different types of budget
CO 4	Apply the standard costing control Technique to report variance for business decisions making.

CO 5	Use of management reports on performance for analysis of divisional performance of Organizations.
CO 6	Apply the concepts of Target costing, lifecycle and environmental accounting in accordance with desirability of case

Course Code: C4 21 DC 202

Course Name: TAXATION II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Explain the legal framework Corporate tax and scope of tax planning and management in the corporate sector.
CO 2	Show the computation of taxable income and Liability of companies after taking into account of section 79 and MAT
CO 3	Justify the structure and functions of dual model under GST act.
CO 4	Examine complementary role of SGST Act of Karnataka state and its implications on the dual model of IGST Act. Compute the tax liability of an assessee under CGST & SGST
CO 5	Illustrate the steps involved in registration and filing of GSTR in the context of GST network.

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
CO1	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

Course Code: C4 21 DC 203

Course Name: BUSINESS LAW

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO1	Explain the scope of Business Law and its implication on various Business transactions.
CO 2	Illustrate the legal framework of Indian Contract Act and its essentials for making a valid contract.
CO 3	Evaluate the legal framework of Sale of Goods Act 1935 and its essentials for effecting a transfer of ownership.
CO 4	Examine the legal framework of Intellectual Property Legislation and its essentials for obtaining Intellectual Property Rights
CO 5	Evaluate the provisions of consumer protection Act and its practice relating to consumer protection.
CO 6	Evaluate the provisions of Cyber Laws 1999 pertaining to piracy and related offences
CO 7	. Evaluate the Global legal system and its implication on formation, constitution and Governance of Business organization at global level.

B.COM – Analytics – 1st Semester

Course Code: C5 21 DC 101

Course Name: FINANCIAL ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
--------------------	----------------

CO 1	Explain the concepts, conventions and terms of Financial Accounting as per the framework of Ind AS and IFRS.
CO 2	Prepare journal, ledger and trial balance and rectification of errors as per Ind AS 8 and 10
CO 3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments
CO 4	Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
CO 5	Prepare Cash flow statements as per old and new methods.
CO 6	Evaluate firm's profitability and liquidity by using ratio analysis and trend analysis.

Course Code: C5 21 DC 102

Course Name: BUSINESS STATISTICS– I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the basic concept of Statistics and scope of its application in business decision making.
CO 2	Choose an appropriate measure of central tendency to analyze the given data for business decision making
CO 3	Justify the application of measures of dispersion to analyze the given data for consistency of diverse phenomenon
CO 4	Show the statistical data, construct and comprehend in diagrammatic and graphic representation.
CO 5	Use the concept of Skewness and Kurtosis to determine the type of distribution and tail of the distribution.

Course Code: C5 21 DC 103

Course Name: PRINCIPLES OF MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the principles of Management and role and skills of a Manager

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	. Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO 6	Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management

Course Code: C5 21 OE 101

Course Name: MATHEMATICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain basic concepts of Matrices, Determinants, Algebra, integral calculus, Differential calculus and differential equations and its application in Economics and Managerial decision making.
CO 2	Construct abstract or physical phenomena of Business and use Matrices and Determinants to solve business problems.
CO 3	Illustrate the abstract or physical phenomena of Business and use Algebraic equation to solve business problems.
CO 4	Design Cost, Revenue and Profit function by using Differential calculus
CO 5	Develop Cost, Revenue and profit functions by using Integral calculus.
CO 6	Identify business problems that merits the application of Differential equations

Course Code: C5 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 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

B.COM – Analytics – 2ndSemester

Course Code: C5 21 DC 201:

Course Name: CORPORATE ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Construct the financial statements of company within the frame work of Ind AS.
CO 2	Devise a plan for Redemption of Preference shares.
CO 3	Evaluate theRestructuringof capital structureofpublic companyltd.
CO 4	Develop the procedure involved in Amalgamation of companies.
CO 5	Develop the procedure involved in Absorption of companies.

Course Code: C5 21 DC 202:

Course Name: BUSINESS STATISTICS – II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the scope of Probability and its application for determination of certainty of possible outcome of event in the context of business transactions
CO 2	Determine the type of probability distribution on the basis of possible outcome of Business event.
CO 3	Use the appropriate test of hypothesis for single mean and two means
CO 4	Justify the application of Chi – Square Test and ANOVA for testing of hypothesis in accordance with merit of the case
CO 5	Examine the applicability and implication of correlation and regression analysis in determining the relationship between two or more variables.

Course Code: C5 21 DC 203

Course Name: BUSINESS ECONOMICS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the Meaning, scope of Business economics and role of business economists in the context of Business decisions.
CO 2	Illustrate the range of approaches to the study of consumer behavior and its implications
CO 3	Examine the law of demand and its implications on demand conditions and price elasticities for forecasting demand of product or service
CO 4	Examine the law of supply and its implications on production function for determination of output.
CO 5	Compare and contrast the type of market structure and its implications on Pricing and Output decisions
CO 6	Relate the change of conditions of Business Cycles and its implications on Monetary and Fiscal policy with business decision making.

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
CO1	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

B.COM – Professional Strategic Finance – 1st Semester

Course Code: C3 21 DC 101

Course Name: FINANCIAL ACCOUNTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain the concepts, conventions and terms of Financial Accounting as per the framework of Ind AS and IFRS.
CO 2	Prepare journal, ledger and trial balance and rectification of errors as per Ind AS 8 and 10
CO 3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
CO 4	Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
CO 5	Prepare Cash flow statements as per old and new methods.
CO 6	Evaluate firm's profitability and liquidity by using ratio analysis and trend analysis.

Course Code: C3 21 DC 102

Course Name: PRINCIPLES OF MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the principles of Management and role and skills of a Manager.
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	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO 6	Describe the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders and identify the recent trends in the application of technology in Management.

Course Code: C6 21 DC 103

Course Name: FINANCIAL PLANNING AND PERFORMANCE

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Illustrate the steps involved in strategic planning process in the context of long term finance decisions.
CO 2	Apply an appropriate Budgeting methodology in accordance with the demand of case.
CO 3	Use Regression Equation as a technique of forecasting in accordance with the demand of case
CO 4	Justify the implication of standard costing in controlling the performance function in the context of cost and variance Measures
CO 5	Compare and contrast the role of Responsibility centres as reporting organizational segments.
CO 6	Integrate the essential elements of Product, Business and customer profitability analysis as key performance indicators in the context of measurement of financial performance of firm

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 analyse 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

B.COM – Professional Strategic Finance – 2nd Semester

Course Code: C6 21 DC 201

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 as per the frame work of Ind AS.
CO 2	Devise a plan for Redemption of Preference shares
CO 3	Reconstruct the capital structure of financial statement of Joint stock company ltd. after making necessary in connection with internal reconstruction.

CO 4	Construct the Balance sheet after making necessary in connection with Amalgamation
CO 5	Construct the Balance sheet after making necessary in connection with Absorption and external reconstruction.

Course Code: C6 21 DC 202

Course Name: FINANCIAL ANALYTICS AND CONTROL

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Devise a plan for Information systems and Data governance that facilitate finance – related decisions.
CO 2	Create a model of data analytics in the context of technology – Enabled finance transformation.
CO 3	Apply an appropriate Cost measurement technique in accordance with the merit of case
CO 4	Evaluate each component of supply chain management and its implications towards continuous Business Process improvement.
CO 5	Justify the implication of Governance, Risk and Compliance in devising an internal control structure as per the management philosophy
CO 6	Integrate the essential elements of general accounting system controls, Application and Transaction controls, Network and Back up controls for designing System controls and security measures.

Course Code: C3 21 DC 103

Course Name: BUSINESS ECONOMICS

On completion of the course the student will be able to

Course Outcome No.	Course Code
CO 1	Explain the Meaning, scope of Business economics and role of business economists in the context of Business decisions.
CO 2	Illustrate the range of approaches to the study of consumer behavior and its implications in managerial decision making.
CO 3	Examine the law of demand and its implications on demand conditions and price elasticities for developing demand forecasting methods.

CO 4	Illustrate the behavior of marginal revenue and marginal cost in the short run and long run and their applicability in determining the cost and output of the firm.
CO 5	Illustrate the determination of equilibrium price and output under perfect competition and imperfect competition market structures
CO 6	Relate the changes in the monetary and fiscal policy in the context of changing phases of business cycle.
CO 7	Compare and contrast the balance of trade and balance of payments and its implications on the correction of disequilibrium.

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 Code
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.

OPEN ELECTIVES FOR ALL B.COM 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

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.

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
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 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.
------	---

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
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.

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 frame work 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 of an 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 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 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

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 assessing 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 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.

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 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: 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,
------	--

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 Outcome No.	Course Outcome
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
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.

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
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 S-Corporations 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.