



## St. Joseph's College of Commerce (Autonomous)

Affiliated to Bengaluru City University

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

College with Potential for Excellence (CPE)

Ranked 93<sup>rd</sup> in NIRF 2022 by the Ministry of Education, Government of India

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

## AQAR: 2021-2022

### 2.6.1 Programme Outcomes and Course Outcomes

## Bachelor Of Commerce Course Outcomes

### BCOM Regular

Bachelor Of Commerce Regular 1<sup>st</sup> and 2<sup>nd</sup> Semesters

#### 1<sup>st</sup> Semester

Course Name: FINANCIAL ACCOUNTING

Course Code: C1 21 DC 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Describe the concepts, conventions and Terms of Financial Accounting as per the framework of Ind AS and IFRS.
CO2	Prepare Journal, Ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
CO3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
CO4	Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
CO5	Prepare Cash flow statements as per old and new methods.
CO6	Evaluate firm's Profitability and Liquidity by using Ratio and Trend Analysis.

Course Name: PRINCIPLES OF MANAGEMENT

Course Code: C1 21 DC 102

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the principles of Management and role and skills of a manager.
CO2	Integrate the planning, forecasting with decision making process of a given organization.
CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.
CO4	Identify the range of leadership theories, Directing and controlling tools available in the management.
CO5	Illustrate the range of motivation theories and methods of coordination available for the management practices.

CO6	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.
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Course Name: BUSINESS ECONOMICS

Course Code: C1 21 DC 103

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Describe the meaning, scope of business economics and role of business economists in the context of Business decisions.
CO2	Identify the range of approaches to the study of consumer behavior and relate its implications on Business Decisions.
CO3	Relate the law of demand and its implications on demand conditions and price elasticities for developing pricing policies and strategies.
CO4	Describe the law of supply and its implications on production function and output decision.
CO5	Examine the type of market structure and relate its implications on Pricing and Output decisions of your chosen organization.
CO6	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 Name: BUSINESS MATHEMATICS AND STATISTICS

Course Code: C1 21 OE 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	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.
CO2	Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows.
CO3	Illustrate the significance of statistics in analysing business problems.
CO4	Use the concept of measures of central tendency and dispersion for decision making.
CO5	Apply the concept of Correlation and Regression to analyse the data.

CO6	Analyse the time series data using moving averages and least square methods
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Course Name: DIGITAL FLUENCY

Course Code: C1 21 SB 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	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.

## 2<sup>nd</sup> Semester

Course Name: CORPORATE ACCOUNTING

Course Code: C1 21 DC 201

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	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
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Course Name: MARKETING MANAGEMENT

Course Code: C1 21 DC 202

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Describe the concept of marketing in theory and practice.
CO2	Examine segmentation and learn different ways of selecting the appropriate target and positioning the product in the market.
CO3	Analyze the factors that determines the consumer behavior in buying decision.
CO4	Prepare business plans by understanding the process and principle of new product development, product-mix, branding, pricing strategies and packaging.
CO5	Interpret the factors affecting channel distribution decisions and decision affecting the promotion.
CO6	Apply ethical practices in marketing and explain the recent trends in marketing.

Course Name: BUSINESS LAW

Course Code: C1 21 DC 203

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Identify the different legislations pertaining to the company, business and individual.
CO2	Define the legal framework of Indian Contract Act and identify loopholes in the system
CO3	Apply the provisions of sale of goods Act 1935 for effecting sale of goods transaction.
CO4	Explain the procedure in getting copy /Patent rights under Intellectual Property Legislation.
CO5	Explain the procedure to seek redressal against disputes under consumer protection Act
CO6	Explain the provisions to be observed in FEMA Act. Objective of Cyber Laws in compliance with Foreign Exchange Management Act 1999 and Cyber Laws 1999

Course Name: ENVIRONMENTAL STUDIES

Course Code: UG 21 FC 201

After completion of the course the students 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.
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

### **BCOM – Regular – 3<sup>rd</sup> Semester**

Course Code: C1 15MC301

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe both theoretical and practical role of financial manager in business corporations.
CO 2	Compute the cost of capital of specific sources of capital and the overall cost of capital.
CO 3	Design an optimum capital structure for a hypothetical firm.
CO 4	Estimate the required return on projects of differing risk and evaluate the same with different investment techniques.

CO 5	Explain the various types of policies in dividend.
CO 6	Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.

BCOM – Regular – 3<sup>rd</sup> Semester

Course Code: C1 15MC302

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

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

BCOM – Regular – 3<sup>rd</sup> Semester

Course Code: C1 20 MC 303

Course Name: FINANCIAL REPORTING

On completion of the course the student will be able to

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

## BCOM – Regular – 4<sup>th</sup> Semester

Course Code: C1 15MC401

Course Name: COST ACCOUNTING

On completion of the course the student will be able to

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

## BCOM – Regular – 4<sup>th</sup> Semester

Course Code: C1 21 MC402

Course Name: HUMAN RESOURCES MANAGEMENT

On completion of the course the student will be able to

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



	trends in HRM.
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BCOM – Regular – 4<sup>th</sup> Semester

Course Code: C1 15AR 403

Course Name: THEORY AND PRACTICE OF BANKING

On completion of the course the student will be able to

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

**BCom regular - 5th semester**

**Course Code:** C1 15MC 501

**Course Name:** INCOME TAX – I

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
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 of taxable income from the perspective of Individual, HUF and Company of residential status only.
CO 5	Show the computation of income from the salary of an Individual Assesse 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 of deduction U/S 24.

**BCom regular - 5th semester**

**Course Code:** C1 15 MC 502

**Course Name:** ADVANCED COST ACCOUNTING

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
CO 1	Show the Process costing taking into account the 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 of functional and flexible budgets to exercise budgetary control over functions of the firm
CO 7	Use standard costing system to analyse the causes of labour, material, overhead and sales margin variances between Standard and Actual cost

**BCom regular - 5th semester**

**Course Code:** C1 19 MC 503

**Course Name:** PRINCIPLES & PRACTICE OF AUDITING

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
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 the 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 the Companies Act
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

**BCom regular - 6th semester**

**Course Code:** C1 15 601

**Course Name:** INCOME TAX – II

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
CO 1	Illustrate the concepts and features of assessment of profits and gains of an 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.

**BCom regular - 6th semester**

**Course Code:** C1 15 MC 602

**Course Name:** MANAGEMENT ACCOUNTING

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
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 the 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 a particular type of situation/case warrants in the present state of affairs

**BCom regular - 6th semester**

**Course Code:** C1 15 MC 603

**Course Name:** ENTREPRENEURSHIP DEVELOPMENT

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
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 the 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 environments and global trends.

**BCom regular - 6th semester**

**Course Code:** C1 15 MC 604

**Course Name:** COMPANY LAW AND SECRETARIAL PRACTICE

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOMES</b>
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 the formation of the company right from promotion to commencement of

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

## **BCOM Travel and Tourism**

Bachelor Of Commerce Travel and Tourism

**1<sup>st</sup> Semester**

Course Name: FINANCIAL ACCOUNTING

Course Code: C2 21 DC 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Describe the concepts, conventions and Terms of Financial Accounting as per the framework of Ind AS and IFRS.
CO2	Prepare Journal, Ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
CO3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
CO4	Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
CO5	Prepare Cash flow statements as per old and new methods.
CO6	Evaluate firm's Profitability and Liquidity by using Ratio and Trend Analysis.

Course Name: PRINCIPLES OF MANAGEMENT

Course Code: C2 21 DC 102

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the principles of Management and role and skills of a manager.
CO2	Integrate the planning, forecasting with decision making process of a given organization.
CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.
CO4	Identify the range of leadership theories, Directing and controlling tools available in the management.
CO5	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO6	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 Name: FUNDAMENTALS OF TOURISM

Course Code: C2 21 DC 103

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the core elements of tourism industry & the historical development and contemporary trends in the tourism industry.
CO2	Describe the emergence of modern tourism and Impacts of industrialization and Technological Advancements on tourism industry
CO3	Analyse the growth of tourism industry in India in the light of contemporary tourism policy changes in India
CO4	Illustrate the Impacts of planning in tourism and unplanned tourism development on a tourist destination.
CO5	Evaluate tourism and hospitality products are marketed both historically and currently.
CO6	Pinpoint relevant industry stakeholders and institutional set ups & their roles in driving innovative tourism policy-making and decision-making processes strategically forwards.

Course Name: ECONOMICS OF TOURISM

Course Code: C2 21 OE 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Describe the meaning and definition of Tourism Economics and its relationship with Tourism Business.
CO2	Evaluate the determinants that influence tourism demand and supply and its impact on contemporary tourism products.
CO3	Estimate demand of tourism by using qualitative and quantitative techniques of forecasting.
CO4	Examine the relationship between tourism cost and revenue in terms of (MC) and (MR) of both long run and short-run behavior.
CO5	Analyze the applicability and implication of tourism equilibrium pricing and output under each market structure.
CO6	Examine the influence of Fiscal and Monetary policy changes on macro economic variables and Exchange rate under each phase of Business cycle



Course Name: DIGITAL FLUENCY

Course Code: C2 21 SB 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the type of emerging technologies and potential cyberattacks 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

## 2<sup>nd</sup> Semester

Course Name: CORPORATE ACCOUNTING

Course Code: C2 21 DC 201

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	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 Name: BUSINESS AND COMPANY LAW

Course Code: C2 21 DC 202

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
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 Name: GEOGRAPHY AND TRANSPORT IN TRAVEL PLANNING

Course Code: C2 21 DC 203

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
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 Name: ENVIRONMENTAL STUDIES

Course Code: C2 21 FC 201

After completion of the course the students 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.
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

### **BCOM – Travel & Tourism – 3<sup>rd</sup> Semester**

Course Code: C2 15 MC 301

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe both theoretical and practical role of financial management in business corporations.
CO 2	Compute the cost of capital of specific sources of capital.
CO 3	Compute the problems in capital structure.
CO 4	Estimate the required return on projects of differing risk and evaluate different investment decision.
CO 5	Explain the various types of policies in dividend.
CO 6	Evaluate the importance of working capital management and its role in meeting firm's strategic objectives and its impact in value creation.

BCOM – Travel & Tourism – 3<sup>rd</sup> Semester

Course Code: C2 21 MC 302

Course Name: TOURISM MARKETING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the role of marketing manager and marketing in Tourism industry.
CO 2	Illustrate the steps involved in marketing research process in evaluating the behavioral profile of tourists.
CO 3	Plan for the steps involved in market segmentation, targeting and positioning for a hypothetical tourism product in the context of packaged tour.
CO 4	Relate the tourism product, pricing & distribution strategies for a hypothetical tour plan in the capacity of Tour operator.
CO 5	Examine the recent trends and process of the integrated Marketing communication in tourism and its effectiveness in tourism marketing.
CO 6	Evaluate the applicability of recent trends and digital technologies and its implications in Travel & Tourism Industry.

BCOM – Travel & Tourism – 3<sup>rd</sup> Semester

Course Code: C2 20 AR 303

Course Name: TRAVEL AGENCY & TOUR OPERATIONS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role and functions of travel agencies within the framework of respective Regulatory Bodies and tour operators in accordance with respective type of Package tour.
CO 2	Compare and contrast non commission system and commission system of travel agents and its recent trends.
CO 3	Examine the applicability and implications of rules and regulations applicable to Travel Agencies Travel documents and tour operators.
CO 4	Select a minimum of two major tourism destinations for each country and highlight the importance of the same.
CO 5	Design the role of tour manager with respect to tour itinerary plan taking all essential components of tour itinerary and execution of the same.
CO 6	Prepare a cost of tour and cost of promotion of the same for a group of varying size, individual and customized itinerary taking all the components of package tour.

## BCOM – Travel & Tourism – 4<sup>th</sup> Semester

Course Code: C2 15 MC 401

Course Name: COST ACCOUNTING

On completion of the course the student will be able to

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

## BCOM – Travel & Tourism – 4<sup>th</sup> Semester

Course Code: C2 21 MC 402

Course Name: HUMAN RESOURCE MANAGEMENT

On completion of the course the student will be able to

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

BCOM – Travel & Tourism – 4<sup>th</sup> Semester

Course Code: C2 20 AR 403

Course Name: TRANSPORT MANAGEMENT

On completion of the course the student will be able to

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

## **BCOM BPM – Industry Integrated**

BACHELOR' S OF COMMERCE BPM (Industry Integrated)

**1<sup>st</sup> Semester**

Course Name: FINANCIAL ACCOUNTING

Course Code: C3 21 DC 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Describe the concepts, conventions and Terms of Financial Accounting as per the framework of Ind AS and IFRS.
CO2	Prepare Journal, Ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
CO3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
CO4	Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
CO5	Prepare Cash flow statements as per old and new methods.
CO6	Evaluate firm's Profitability and Liquidity by using Ratio and Trend Analysis.

Course Name: PRINCIPLES OF MANAGEMENT

Course Code: C3 21 DC 102

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the principles of Management and role and skills of a manager.
CO2	Integrate the planning, forecasting with decision making process of a given organization.
CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.
CO4	Identify the range of leadership theories, Directing and controlling tools available in the management.
CO5	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO6	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 Name: BUSINESS ECONOMICS

Course Code: C3 21 DC 103

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the Meaning, scope of Business economics and role of business economists in the context of Business decisions. SJCC/B.Com (BPM - Industry Integrated)/
CO2	Illustrate the range of approaches to the study of consumer behavior and its implications in managerial decision making.
CO3	Examine the law of demand and its implications on demand conditions and price elasticities for developing demand forecasting methods.
CO4	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.
CO5	Illustrate the determination of equilibrium price and output under perfect competition and imperfect competition market structures.
CO6	Relate the changes in the monetary and fiscal policy in the context of changing phases of business cycle.
CO7	Compare and contrast the balance of trade and balance of payments and its implications on the correction of disequilibrium

Course Name: BUSINESS MATHEMATICS AND STATISTICS

Course Code: C1 21 OE 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	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.
CO2	Apply the concept of Interest and Annuity for computing the present and future value of single and series of cash outflows and inflows.
CO3	Illustrate the significance of statistics in analysing business problems.
CO4	Use the concept of measures of central tendency and dispersion for decision making.
CO5	Apply the concept of Correlation and Regression to analyse the data.
CO6	Analyse the time series data using moving averages and least square methods



Course Name: DIGITAL FLUENCY

Course Code: C2 21 SB 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the type of emerging technologies and potential cyberattacks 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

## 2<sup>nd</sup> Semester

Course Name: COST ACCOUNTING

Course Code: C3 21 DC 201

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the Concepts, Methods and Techniques of Cost accounting.
CO2	Prepare a Cost statement/Cost sheet in accordance with changes in output or activity or volume. 3. Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
CO3	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. SJCC/B.Com (BPM - Industry Integrated)/1 & 2 Sem/2021-22/P-38
CO4	Compute statement showing allocation and apportionment of overheads of service department to Producing Departments by using Repeated and simultaneous equation Methods
CO5	Prepare statement showing the reconciliation of cost and financial accounts
CO6	Explain the Concepts, Methods and Techniques of Cost accounting.

Course Name: BUSINESS AND COMPANY LAW

Course Code: C3 21 DC 202

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the structure of Indian judicial system
CO2	Relate the scope of business law with appropriate business transaction
CO3	Create contract for the business transactions as per the framework of Indian contract act 1872
CO4	Adapt to the law of Agency right from appointment of Agent to termination of the same
CO5	Use the provisions of Companies Act of 2013 right from formation to Liquidation of companies
CO6	Solve consumer disputes under the consumer protection Act and scope of consumer protection Act.
CO7	Compare and contrast provisions and scope of FERA and FEMA.
CO8	Evaluate the provisions pertaining to piracy and related offences under Cyber Laws 1999

Course Name: FINANCE AND ACCOUNTING FOR BPS

Course Code: C3 21 DC 203

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the importance and types of Business Process services.
CO2	Show the maintenance of accounts payable and accounts receivable incorporating all credit transactions of Suppliers and customers.
CO3	Generate Final Accounts and statutory reports of Business Process services.
CO4	. Examine the emerging trends in Finance & Accounting technology and the basic accounting standards in the context of Business Process services.
CO5	Examine the various Control and compliances in BPS industry.
CO6	Evaluate the overall operating model of Business Process Services in the context of transaction flows, process documents and Governance model

Course Name: ENVIRONMENTAL STUDIES

Course Code: UG 21 FC 201

After completion of the course the students 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.
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

### **BCOM – BPM: Industry Integrated – 3<sup>rd</sup> Semester**

Course Code: C3 15MC301

Course Name: 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 in the present state of affairs.
CO 2	Compute the cost of capital of specific sources of capital and the overall cost of capital.
CO 3	Design an optimum capital structure for a hypothetical firm.
CO 4	Evaluate capital expenditure decision by using capital budgeting technique.
CO 5	Illustrate the implications of dividend policies on dividend decisions.
CO 6	Evaluate the role of estimation of working capital and its implications in value creation of a firm.

### **BCOM – BPM: Industry Integrated – 3<sup>rd</sup> Semester**

Course Code: C3 15MC302

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

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

**BCOM – BPM: Industry Integrated – 3<sup>rd</sup> Semester**

Course Code: C3 20AR303

Course Name: INSURANCE FOR BPS

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the process of making valid contract under general insurance and life assurance and its applicability governing principles of insurance.
CO 2	Compare and contrast the implications of each type of life insurance policy.
CO 3	Compare and contrast the implications of each type of nonlife insurance policy
CO 4	Examine the role of health care insurance in promoting the interest of individual and health care industry.
CO 5	Justify the defined benefits and defined contributions of retirement planning of an individual investor in USA and third party.
CO 6	Justify the implications and applicability of digital technologies in sphere of BPS in Insurance.

**BCOM – BPM: Industry Integrated – 4<sup>th</sup> Semester**

Course Code: C3 15MC401

Course Name: MANAGEMENT ACCOUNTING

On completion of the course the student will be able to

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

BCOM – BPM: Industry Integrated – 4<sup>th</sup> Semester

Course Code: C3 20MC402

Course Name: RETAIL AND MARKET RESEARCH

On completion of the course the student will be able to

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

BCOM – BPM: Industry Integrated – 4<sup>th</sup> Semester

Course Code: C3 20AR403

Course Name: BANKING FOR BUSINESS PROCESS SERVICES

On completion of the course the student will be able to

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

	mortgages in the context of business process services.
CO 5	Examine the implications of the cash management services and KYC in the context of business process services.
CO 6	Evaluate implications of each mode of trade financing option and its process in the context of BPS.

## **BCOM Professional – International Accounting and Finance**

Bachelor' s Of Commerce (Professional-International Accounting and Finance)

### **1<sup>st</sup> Semester**

Course Name: COST ACCOUNTING I

Course Code: C4 21 DC 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Illustrate the role of Cost Accountant in the context of ascertainment of cost, Cost audit and reporting.
CO2	Prepare a Cost statement/Cost sheet in accordance with changes in output or activity or volume and nature of business organization.
CO3	Prepare store ledger using FIFO, LIFO, Simple and weighted average method as tool of material control.
CO4	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.
CO5	Illustrate the overhead distribution & allocation charged to the cost of goods sold.
CO6	Prepare a reconciliation statement between costing & financial Profits

Course Name: TAXATION-I

Course Code: C4 21 DC 102

After completion of the course the students 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.
CO2	Show the computation of income from salary after taking into account Sec. 89(1) and Sec.88.
CO3	Show the computation of income from property under different situations after taking into account deductions u/s Sec.24.
CO4	Assess the profits and gains from Business and Profession after taking into consideration of depreciation U/S 32.
CO5	Compute short term and long-term capital gain taking into account the exemptions under Section 54
CO6	Show the computation of taxable income and liability of an Individual Assessee after taking into consideration of deduction U/S 80.

CO7	Show the computation of taxable income from other sources and deduction u/s 57 and amounts expressly disallowed u/s 58.
CO8	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 Name: FINANCIAL ACCOUNTING

Course Code: C4 21 DC 103

After completion of the course the students 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.
CO2	Prepare the financial statements of Sole proprietorship as per the Accounting standards.
CO3	Design accounting and reporting for current Assets and Liabilities under the framework of Ind AS and IFRS.
CO4	Devise a method of Accounting for Depreciation and Fixed Assets and reporting as per Indian AS & IFRS.
CO5	Construct the Financial Statements of Companies as per Schedule III of the Companies Act, 2013 and show the treatment for the special items.

Course Name: PRINCIPLES OF MANAGEMENT

Course Code: C4 21 OE 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Describe the principles of Management and role and skills of a manager.
CO2	Integrate the planning, forecasting with decision making process of a given organization.
CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.
CO4	Identify the range of leadership theories, Directing and controlling tools applied into management practices.
CO5	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO6	Choose an appropriate effectiveness technique in line with competence framework and personal development.



CO7	Illustrate the factors affecting ethical practices in Business and social responsibilities of management towards all the stakeholders
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Course Name: DIGITAL FLUENCY

Course Code: C4 21 SB 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the type of emerging technologies and potential cyberattacks 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

## 2<sup>nd</sup> Semester

Course Name: COST ACCOUNTING II

Course Code: C4 21 DC 201

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Application of marginal costing techniques in decision making
CO2	Identify the role of Relevant and irrelevant costing in business decisions
CO3	Apply budgetary control technique by using different types of budget
CO4	Apply the standard costing control Technique to report variance for business decisions making.
CO5	Use of management reports on performance for analysis of divisional performance of Organizations
CO6	Apply the concepts of Target costing, lifecycle and environmental accounting in accordance with desirability of case

Course Name: TAXATION-II

Course Code: C4 21 DC 202

After completion of the course the students 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.
CO2	Show the computation of taxable income and Liability of companies after taking into account of section 79 and MAT.
CO3	Justify the structure and functions of dual model under GST act.
CO4	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
CO5	Illustrate the steps involved in registration and filing of GSTR in the context of GST network.

Course Name: BUSINESS LAW

Course Code: C4 21 DC 203

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the scope of Business Law and its implication on various Business transactions.
CO2	Illustrate the legal framework of Indian Contract Act and its essentials for making a valid contract.
CO3	Evaluate the legal framework of Sale of Goods Act 1935 and its essentials for effecting a transfer of ownership.
CO4	Examine the legal framework of Intellectual Property Legislation and its essentials for obtaining Intellectual Property Rights.
CO5	Evaluate the provisions of consumer protection Act and its practice relating to consumer protection. 6. Evaluate the provisions of Cyber Laws 1999 pertaining to piracy and related offences.
CO6	. Evaluate the Global legal system and its implication on formation, constitution and Governance of Business organization at global level

Course Name: ENVIRONMENTAL STUDIES

Course Code: UG 21 FC 201

After completion of the course the students 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.
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

### **BCOM – Professional - International Accounting & Finance – 3<sup>rd</sup> Semester**

Course Code: C4 15MC302

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Explain both the theoretical and practical role of financial management in business corporations.
CO 2	Analyze the role and implications of financial Markets and institutions in the context of financial management functions.
CO 3	Examine the dynamics of each component of working capital in estimating the working capital needs and funding strategies.
CO 4	Design an optimum capital structure of small and medium sized business entities.
CO 5	Examine the applicability and implications each method of valuation of Debt and Shares in the context of Business valuation.
CO 6	Apply appropriate hedging strategies to manage risks in the context of currency risks and interest rate risk.

**BCOM – Professional - International Accounting & Finance – 3<sup>rd</sup> Semester**

Course Code: C4 15AR303

Course Name: AUDIT AND ASSURANCE

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the role of an Auditor with professional ethics and code of conduct of ACCA as per the framework of auditing and regulation.
CO 2	Design an audit planning and assessment of audit risk arises out of professional liabilities for the Auditors.
CO 3	Examine implications of internal control systems devised by the auditors and its relevance of purpose.
CO 4	Devise a plan for Audit procedure and audit evidence in the context of computer assisted Audit technique.
CO 5	Develop a format of Audits reviews and audit reports.

**BCOM – Professional - International Accounting & Finance – 4<sup>th</sup> Semester**

Course Code: C4 15MC401

Course Name: ADVANCED FINANCIAL REPORTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe the implications of professional and ethical duties and unethical practices of the accountant in the context corporate reporting
CO 2	Evaluate the principles and practice of financial reporting framework critically
CO 3	Generate report on the financial performance of entities in the context of non -current assets, employee benefits and provisions
CO 4	Construct the financial statement of groups of entities showing the treatments of changes in group structure and cash flow statement as per relevant accounting standards
CO 5	Examine the implications of changes in accounting regulations on financial reporting
CO 6	Design the accounting policies for the appraisal of financial performance and position of entities
CO 7	Examine the implications of current issues in the context of social, environment, national and international corporate financial reporting.

BCOM – Professional - International Accounting & Finance – 4<sup>th</sup> Semester

Course Code: C4 15MC402

Course Name: GOVERNANCE, RISK AND ETHICS

On completion of the course the student will be able to

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

BCOM – Professional - International Accounting & Finance – 4<sup>th</sup> Semester

Course Code: C4 15AR403

Course Name: STRATEGIC MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Assess the factors of external and internal environmental affecting the strategic position of an organization.
CO 2	Evaluate the strategic choices available to an organization.
CO 3	Examine the implications of Business change and process change as part of strategic implementation.
CO 4	Evaluate the applicability and implications information technology in the context of E business, supply chain management and Customer Relationship Management.
CO 5	Illustrate the stages involved in the Project Management process.
CO 6	Justify the financial implications of strategic choices and of implementation of strategic actions.
CO 7	Integrate the role of people in strategic management.

## BCOM Analytics

Bachelor's Of Commerce (Analytics)

### 1<sup>st</sup> Semester

Course Name: FINANCIAL ACCOUNTING

Course Code: C5 21 DC 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the concepts, conventions and terms of Financial Accounting as per the framework of Ind AS and IFRS.
CO2	Prepare journal, ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
CO3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
CO4	Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
CO5	Prepare Cash flow statements as per old and new methods. 6. Evaluate firm's profitability and liquidity by using ratio analysis and trend analysis.

Course Name: BUSINESS STATISTICS-I

Course Code: C5 21 DC 102

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the basic concept of Statistics and scope of its application in business decision making.
CO2	Choose an appropriate measure of central tendency to analyze the given data for business decision making.
CO3	Justify the application of measures of dispersion to analyze the given data for consistency of diverse phenomenon
CO4	Show the statistical data, construct and comprehend in diagrammatic and graphic representation.
CO5	Use the concept of Skewness and Kurtosis to determine the type of distribution and tail of the distribution

Course Name: PRINCIPLES OF MANAGEMENT

Course Code: C5 21 DC 103

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the principles of Management and role and skills of a manager.
CO2	Integrate the planning, forecasting with decision making process of a given organization.
CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.
CO4	Identify the range of leadership theories, Directing and controlling tools available in the management.
CO5	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO6	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 Name: MATHEMATICS

Course Code: C5 21 OE 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain basic concepts of Matrices, Determinants, Algebra, integral calculus, Differential calculus and differential equations and its application in Economics and Managerial decision making.
CO2	Construct abstract or physical phenomena of Business and use Matrices and Determinants to solve business problems.
CO3	Illustrate the abstract or physical phenomena of Business and use Algebraic equation to solve business problems.
CO4	Design Cost, Revenue and Profit function by using Differential calculus.
CO5	Develop Cost, Revenue and profit functions by using Integral calculus.
CO6	Identify business problems that merits the application of Differential equations

Course Name: DIGITAL FLUENCY

Course Code: C5 21 SB 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the type of emerging technologies and potential cyberattacks 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

## 2<sup>nd</sup> Semester

Course Name: CORPORATE ACCOUNTING

Course Code: C5 21 DC 201

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Construct the financial statements of company within the frame work of Ind AS.
CO2	Devise a plan for Redemption of Preference shares.
CO3	Evaluate the Restructuring of capital structure of public company ltd.
CO4	Develop the procedure involved in Amalgamation of companies.
CO5	Develop the procedure involved in Absorption of companies

Course Name: BUSINESS STATISTICS-II

Course Code: C5 21 DC 202

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Illustrate the scope of Probability and its application for determination of certainty of possible outcome of event in the context of business transactions.
CO2	Determine the type of probability distribution on the basis of possible outcome of Business event.
CO3	Use the appropriate test of hypothesis for single mean and two means.



CO4	Justify the application of Chi – Square Test and ANOVA for testing of hypothesis in accordance with merit of the case.
CO5	Examine the applicability and implication of correlation and regression analysis in determining the relationship between two or more variables

Course Name: BUSINESS ECONOMICS

Course Code: C5 21 DC 203

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the Meaning, scope of Business economics and role of business economists in the context of Business decisions.
CO2	Illustrate the range of approaches to the study of consumer behaviour and its implications.
CO3	Examine the law of demand and its implications on demand conditions and price elasticities for forecasting demand of product or service.
CO4	Examine the law of supply and its implications on production function for determination of output.
CO5	Compare and contrast the type of market structure and its implications on Pricing and Output decisions.
CO6	Relate the change of conditions of Business Cycles and its implications on Monetary and Fiscal policy with business decision making

Course Name: ENVIRONMENTAL STUDIES

Course Code: UG 21 FC 201

After completion of the course the students 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.
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
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### BCOM – Analytics – 3<sup>rd</sup> Semester

Course Code: C5 18 MC 301

Course Name: PROGRAMMING FOR ANALYTICS

On completion of the course the student will be able to

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

### BCOM – Analytics – 3<sup>rd</sup> Semester

Course Code: C5 18 MC 302

Course Name: FINANCIAL MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Describe both theoretical and practical role of financial manager in business corporations.
CO 2	Compute the cost of capital of specific sources of capital and the overall cost of capital.
CO 3	Design an optimum capital structure for a hypothetical firm.
CO 4	Evaluate investment decisions by using capital budgeting techniques.
CO 5	Analyze the implication of dividend policy of a listed company with live financials.
CO 6	Evaluate the role of working capital management in meeting firm's strategic objectives and its value creation.

### BCOM – Analytics – 3<sup>rd</sup> Semester

Course Code: C5 18 MC 303

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

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

### BCOM – Analytics – 4<sup>th</sup> Semester

Course Code: C5 18 MC 401

Course Name: BUSINESS STATISTICS WITH RPROGRAMMING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Use R Programme for specific apply functions.
CO 2	Calculate descriptive statistics for analysis and interpretation.
CO 3	Compare and contrast characteristics of each probability distribution for the selection of appropriate tool(s) for further analysis.
CO 4	Choose an appropriate Test for testing of hypothesis.
CO 5	Interpret the result of Correlation and regression analysis.

### BCOM – Analytics – 4<sup>th</sup> Semester

Course Code: C5 21 MC 401

Course Name: HUMAN RESOURCES MANAGEMENT

On completion of the course the student will be able to

Course	Course Outcome
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Outcome No.	
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.

BCOM – Analytics – 4<sup>th</sup> Semester

Course Code: C5 18AR 403

Course Name: THEORY AND PRACTICE OF BANKING

On completion of the course the student will be able to

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

**BCom analytics - 5th semester**

**Course Code:** C5 18 MC 501

**Course Name:** INCOME TAX – I

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
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 of taxable income from the perspective of Individual, HUF and Company of residential status only.
CO 5	Show the computation of income from the salary of an Individual assessee after taking into consideration of U/S 89(1) and 88
CO 6	Show the computation of income from the house property of an Individual assessee after taking into consideration of deduction U/S 24.

**BCom analytics - 5th semester**

**Course Code:** C5 18MC 502

**Course Name:** COST ACCOUNTING

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
CO 1	Explain the Concepts, Methods and Techniques of Cost accounting.
CO 2	Prepare a Cost statement/Cost sheet in accordance with cost behaviour (changes in output or activity or volume).
CO 3	Prepare store ledger using FIFO, LIFO, and Simple and weighted average methods as tools of material control.

CO 4	Compute the cost of labour using Time and Piece rate system – Halsey and Rowan premium system – Taylor and Merricks differential piece rate system as a tool of Labour control
CO 5	Compute statement showing allocation and apportionment of overheads of the service department to Produce Departments by using Repeated and simultaneous equation Methods
CO 6	Compute statement showing the reconciliation of cost and financial accounts.

**BCom analytics - 5th semester**

**Course Code:** C5 18MC 503

**Course Name:** PRINCIPLES AND PRACTICES OF AUDITING

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
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 the 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 the Companies Act
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
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**BCom analytics - 6th semester**

**Course Code:** C5 18MC 601

**Course Name:** INCOME TAX- II

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
CO 1	Illustrate the concepts and features of assessment of profits and gains of an 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.

**BCom analytics - 6th semester**

**Course Code:** C5 18MC 602

**Course Name:** MANAGEMENT ACCOUNTING

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOME</b>
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 the 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 a particular type of situation/case warrants in the present state of affairs

**BCom analytics - 6th semester**

**Course Code:** C5 18MC 603

**Course Name:** OPERATIONS RESEARCH

On completion, the student will be able to:

COURSE OUTCOME NUMBER	COURSE OUTCOMES
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 the objective function by using a graphical method.
CO 3	Solve a Linear Programming problem by using simplex or Big-M method for business decision making. 4. Solve a Transportation problem for business decision-making using various methods.
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 the Hungarian method.
CO 6	Develop a project network diagram and analysis by Pert or CPM method for project management.



**BCom analytics - 6th semester**

**Course Code:** C5 18 MC 604

**Course Name:** COMPANY LAW AND SECRETARIAL PRACTICE

On completion, the student will be able to:

<b>COURSE OUTCOME NUMBER</b>	<b>COURSE OUTCOMES</b>
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 the formation of the company right from promotion to commencement of business stage.
CO 3	Illustrate the procedure involved in raising capital by way of the issue of Shares and Debentures.
CO 4	Conduct company meetings as per compliance to manage the internal and external affairs of the company.
CO 5	Illustrate the duties and responsibilities of the director as per compliances under the company's act of 2013.
CO 6	Elucidate the role of the official Liquidator and the procedure involved in different modes of liquidation

## BCOM Professional – Strategic Finance

Bachelor's Of Commerce (Professional-Strategic Finance)

### 1<sup>st</sup> Semester

Course Name: FINANCIAL ACCOUNTING

Course Code: C6 21 DC 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Describe the concepts, conventions and Terms of Financial Accounting as per the framework of Ind AS and IFRS.
CO2	Prepare Journal, Ledger and trial balance and rectification of errors as per Ind AS 8 and 10.
CO3	Construct financial Statements of Sole Proprietorship and Partnership incorporating all the necessary adjustments.
CO4	Apply the format of the presentation of Financial Statement as per Ind AS to the Companies Act, 2013 (revised July 2019).
CO5	Prepare Cash flow statements as per old and new methods.
CO6	Evaluate firm's Profitability and Liquidity by using Ratio and Trend Analysis.

Course Name: PRINCIPLES OF MANAGEMENT

Course Code: C6 21 DC 102

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the principles of Management and role and skills of a manager.
CO2	Integrate the planning, forecasting with decision making process of a given organization.
CO3	Relate the function of organizing with staffing in consideration of their effort on individual actions.
CO4	Identify the range of leadership theories, Directing and controlling tools available in the management.
CO5	Illustrate the range of motivation theories and methods of coordination available for the management practices.
CO6	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 Name: FINANCIAL PLANNING & PERFORMANCE

Course Code: C6 21 DC 103

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Illustrate the steps involved in strategic planning process in the context of long term finance decisions.
CO2	Apply an appropriate Budgeting methodology in accordance with the demand of case.
CO3	Use Regression Equation as a technique of forecasting in accordance with the demand of case.
CO4	Justify the implication of standard costing in controlling the performance function in the context of cost and variance Measures.
CO5	Compare and contrast the role of Responsibility centres as reporting organizational segments.
CO6	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 Name: DIGITAL FLUENCY

Course Code: C6 21 SB 101

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the type of emerging technologies and potential cyberattacks 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

**2<sup>nd</sup> Semester**

Course Name: CORPORATE ACCOUNTING

Course Code: C6 21 DC 201

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	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 Name: FINANCIAL ANALYSIS AND CONTROL

Course Code: C6 21 DC 202

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Devise a plan for Information systems and Data governance that facilitate finance – related decisions.
CO2	Create a model of data analytics in context of technology-Enabled finance transformation.
CO3	Apply an appropriate Cost measurement technique in accordance with the merit of case.
CO4	Evaluate each component of supply chain management and its implications towards continuous Business Process improvement.
CO5	Justify the implication of Governance, Risk and Compliance in devising an internal control structure as per the management philosophy.
CO6	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 Name: BUSINESS ECONOMICS

Course Code: C6 21 DC 203

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Describe the meaning, scope of business economics and role of business economists in the context of Business decisions.
CO2	Identify the range of approaches to the study of consumer behavior and relate its implications on Business Decisions.
CO3	Relate the law of demand and its implications on demand conditions and price elasticities for developing pricing policies and strategies.
CO4	Describe the law of supply and its implications on production function and output decision.
CO5	Examine the type of market structure and relate its implications on Pricing and Output decisions of your chosen organization.
CO6	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 Name: ENVIRONMENTAL STUDIES

Course Code: UG 21 FC 201

After completion of the course the students 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.
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 E-waste disposal rules

## BCOM – Professional Strategic and Finance – 3<sup>rd</sup> Semester

Course Code: C6 20 MC 301

Course Name: INTERNATIONAL FINANCIAL REPORTING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Understand the concepts of the four basic financial statements and apply the learning to Integrated reporting (IR), Integrated Thinking and the Integrated Report. Identify and describe the major differences between US GAAP and IFRS.
CO 2	Understand the 5-steps approach to revenue recognition, per USGAAP.
CO 3	Understand the valuation and accounting for Cash & Cash Equivalents, Accounts Receivable, Notes Receivable, Transfers & Servicing of Financial Assets, Accounts Payable, Employee related Expenses Payable, Cost of Goods Sold and Inventory.
CO 4	Learn the different depreciation methods, amortization and impairment of intangible assets.
CO 5	Distinguish between finance and operating leases and learn about the presentation of these items on the financial statements.
CO 6	Learn about transactions affecting the equity including paid-in capital, retained earnings and the effect on shareholder's equity upon issuance of stock dividends and stock splits.

## BCOM – Professional Strategic and Finance – 3<sup>rd</sup> Semester

Course Code: C6 20 MC 302

Course Name: STRATEGIC FINANCIAL MANAGEMENT – I

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Develop an in-depth understanding of financial statement analysis and knowledge of corporate finance.
CO 2	Be able to complete financial statement analysis through financial ratio calculations, profitability analyses while taking note of special issues like the impact of foreign operations, effects of changing prices and inflation, off balance sheet financing, etc.
CO 3	Learn about long-term financial management using calculations of risk and return, term structure of interest rates, types of financial instruments, cost of capital and valuation of financial instruments.
CO 4	Identify and evaluate different methods of raising capital by gaining an understanding of financial markets and regulation and market efficiency.
CO 5	Understand working capital management and learn the concepts related to marketable securities management, accounts receivable management, inventory management and short-term credit management.
CO 6	Develop an understanding of corporate restructuring, like mergers and acquisitions, bankruptcy as well as international finance.

**BCOM – Professional Strategic and Finance – 3<sup>rd</sup> Semester**

Course Code: C6 20 MC 303

Course Name: MARKETING MANAGEMENT

On completion of the course the student will be able to

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

**BCOM – Professional Strategic and Finance – 4<sup>th</sup> Semester**

Course Code: C6 21 MC 401

Course Name: HUMAN RESOURCES MANAGEMENT

On completion of the course the student will be able to

Course Outcome No.	Course 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.

BCOM – Professional Strategic and Finance – 4<sup>th</sup> Semester

Course Code: C6 20 MC 402

Course Name: STRATEGIC FINANCIAL MANAGEMENT-II

On completion of the course the student will be able to

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

BCOM – Professional Strategic and Finance – 4<sup>th</sup> Semester

Course Code: C6 20AR 403

Course Name: THEORY AND PRACTICE OF BANKING

On completion of the course the student will be able to

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



## OPEN ELECTIVE COURSES

Open Elective Courses 2021-22

### 2<sup>nd</sup> Semester

Course Name: GRAPHIC DESIGN

Course Code: UG 21 OE 001

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Use the tools of professional design software
CO2	Analyze and critique designs based on the visual qualities and technical skills relevant to graphic design.
CO3	Create designs that communicate and articulate their ideas

Course Name: BASICS OF DATA SCIENCE

Course Code: UG 21 OE 002

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the fundamental concepts of data
CO2	Illustrate the steps involved in the fundamental concepts of data science process
CO3	Apply the Machine Learning in Data Science Process.
CO4	Develop Dashboard development tools in the context of large data & Data Visualization
CO5	Evaluate the implement of the case study function in the context of Data Science structure

Course Name: INTRODUCTION TO FILM CRITICISM

Course Code: UG 21 OE 003

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
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CO1	Explain the artistic nature of cinema and develop a familiarity with the history of cinema
CO2	Analyse the authorial position of a film director and identify the stylistic and thematic development in the film texts authored by the directors
CO3	Develop skills of critical textual reading of a film text by invoking the socio-cultural and political context of the text
CO4	Illustrate the cinema culture fostered by film festivals and analyze the politics of film festivals
CO5	Develop skills of writing about cinema under categories like film criticism, cultural analysis or personal essay

Course Name: CRICKET CULTURE AND MEDIA

Course Code: UG 21 OE 004

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the general overview of the bond between sport and media
CO2	Develop the much-required ability to observe, critically analyse and understand the current developments in the society
CO3	Evaluate the challenges offered by the consumer driven world which transforms everything into a commodity
CO4	Choose sports and media as an academic field of study
CO5	Examine the role of sports and media in the breaking and making of new cultures
CO6	Investigate and examine the politics of existing and emerging culture
CO7	Develop multidisciplinary perspective towards social discourses

Course Name: MEDIA, TECHNOLOGY AND SOCIETY

Course Code: UG 21 OE 005

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the role of media in everyday life and its impact on our understanding of the society and the self
CO2	Evaluate role of modern technology on news gathering, news dissemination and creating public opinion
CO3	Illustrate the business model at work behind the emergence of modern advertising

CO4	Relate the debates in technology about the nature and impact of ‘AI’, automation and machine learning on the society
CO5	Examine our engagement with the online spaces and its impact on our identity and self-expression
CO6	Justify the debate about data surveillance and its possible impact on freedom of expression
CO7	Illustrate 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 Name: SUSTAINABLE DEVELOPMENT GOALS

Course Code: UG 21 OE 006

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	Explain the basic concept of Sustainable Development (SD) in the context of the environmental, social and economic dimensions.
CO2	Illustrate the targets and indicators of Sustainable Development Goals
CO3	Relate the issues and conflicts in the implementation and attainment of SD goals on the national and global scale.

Course Name: STORIES AS THERAPY

Course Code: UG 21 OE 008

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
CO1	To equip students to engage with metaphors towards enhanced self-understanding.
CO2	To become familiar with nuances of similarities and differences of stories from different cultures.
CO3	Activate the skill of applying narrative wisdom to real life situations.

Course Name: DEVELOPMENT STUDIES

Course Code: UG 21 OE 009

After completion of the course the students will be able to

Course Outcome No.	Course Outcome
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CO1	Explain the imperatives of Qualitative indices in the context of Current Development Challenges.
CO2	Compare and contrast the approaches to Development and its impact on Per capita income and HDI.
CO3	Justify the theorizing development in the context of attainment of Sustainable development Goals

### 3<sup>rd</sup> SEMESTER

#### ACCOUNTING AND FINANCE FOR NON-PROFIT ORGANISATIONS

Course Code: UG17AO001

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.

#### CORPORATE GOVERNANCE AND ETHICS

Course Code: UG15AO002

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.

## **ESSENTIALS OF PUBLIC RELATIONS**

Course Code: UG15AO003

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 non-governmental, 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	Examine 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.

## **EVENT MANAGEMENT**

Course Code: UG15AO004

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.

## **FINANCIAL MARKETS AND SERVICES**

Course Code: UG15AO005

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.

## **GENDER AND LEADERSHIP**

Course Code: UG15AO006

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.

## **INTERNATIONAL FINANCIAL REPORTING STANDARDS**

Course Code: UG17AO007

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.

## **MERGERS, ACQUISITIONS AND RESTRUCTURING**

Course Code: UG15AO008

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.

## **OPERATIONS RESEARCH**

Course Code: UG15AO009

Course Name: OPERATIONS RESEARCH

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
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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.

### **PERSPECTIVES OF MICRO FINANCE**

Course Code: UG15AO010

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.

### **PRODUCTION AND OPERATIONS MANAGEMENT**

Course Code: UG15AO011

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 layout 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.

## **REAL ESTATE MANAGEMENT**

Course Code: UG15AO012

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.
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 P approach.

## **RESEARCH METHODOLOGY**

Course Code: UG15AO013

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.

## SERVICE MANAGEMENT COURSE OUTCOMES

Course Code: UG15AO014

Course Name: SERVICE MANAGEMENT COURSE OUTCOMES

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.

## STRATEGIC BRAND MANAGEMENT

Course Code: UG15AO015

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	Relate 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.

## TRAVEL AGENCY AND TOUR OPERATIONS

Course Code: UG 15AO 016

Course Name: TRAVEL AGENCY AND TOUR OPERATIONS

On completion of the course the student will be able to

Course	Course Outcome
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Outcome No.	
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.

### **MONEY BANKING AND PUBLIC FINANCE**

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

### **HUMAN RIGHTS AND SOCIAL JUSTICE**

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	Explain the importance of human rights, life - based education and social justice.
CO 2	Illustrate holistic understanding of need-based growth and development in various community of rural/tribal/urban population in India.
CO 3	List the challenges to human rights and social justice from LPG perspective.
CO 4	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 5	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.
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## **INNOVATION IN MANAGEMENT**

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 types.
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.

## **HUMANITARIAN ASSISTANCE AND DISASTER MANAGEMENT**

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.

## INTRODUCTION TO PSYCHOLOG

Course Code: UG19AO24

Course Name: INTRODUCTION TO PSYCHOLOGY

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
CO 1	Illustrate the role of psychology in understanding, predicting and controlling behavior of an individual and group.
CO 2	Examine the relevance and implications of theories of Emotion, motivation and personality in understanding one's personality.
CO 3	Compare and contrast the contributions of each theory of personality.
CO 4	Integrate Learning and Thought process with the development of intelligence of diverse in nature.
CO 5	Analyze the Anxiety and Stress related issues that affect mental health or create illness.
CO 6	Relate the psychological aspects of well-being that leads to Health and wellness with different forms of therapies.

## INTERNATIONAL TAX AND TECHNOLOGY-I

Course Code: UG 19AO25

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.

## INTERNATIONAL TAX AND TECHNOLOGY-II

Course Code: UG 19AO26

Course Name: INTERNATIONAL TAX AND TECHNOLOGY-II

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
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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 PowerBusiness 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.

### **MEDIA, TECHNOLOGY AND SOCIETY**

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 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.

### **CRICKET AND MEDIA**

Course Code: UG20AO30

Course Name: CRICKET AND MEDIA

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
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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.

## **INTRODUCTION TO BEHAVIORAL ECONOMICS**

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.

## **WORLD HISTORY & POLITICS**

Course Code: UG21AO034

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 judgment.
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.

## **WEB DESIGNING**

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

## **RURAL MARKETING**

Course Code: UG21AO037

Course Name: RURAL MARKETING

On completion of the course the student will be able to

Course Outcome No.	Course Outcome
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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.

## **SUSTAINABLE MARKETING**

Course Code: UG21AO038

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.

## 4<sup>th</sup> SEMESTER

### 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 publichealth 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 programmes 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 <sup>TM</sup> .