

Semester I

BCHA1.1: ACCOUNTANT IN BUSINESS (F1)

- CO1** Understand business Organisation structure, functions and the role of corporate governance. (L1)
- CO2** Recognize the function of accountancy and audit in communicating financial information. (L2)
- CO3** Understand the importance of personal effectiveness as a basis for effective team behavior. (L3)
- CO4** Accept the spirit of professional ethics and values. (L2)

BCHA1.2: MANAGEMENT ACCOUNTING (F2)

- CO1** Understand the application of cost accounting techniques in management accounting. (L1)
- CO2** Prepare budgets for planning and control. (L3)
- CO3** Make a comparative variance analysis. (L3)
- CO4** Apply performance measurement methods. (L3)

BCHA1.3 :FINANCIAL ACCOUNTING(F3)

- CO1** Understand the context and purpose of financial reporting. (L1)
- CO2** Understand the qualitative characteristics of financial information.(L1)
- CO3** Record transactions and events and prepare a trial balance (including identifying & correcting errors). (L3)
- CO4** Prepare simple consolidated financial statements and interpret them. (L3)

BCHA1.4: INDIAN CONSTITUTION AND ENVIRONMENTAL STUDIES

- CO1** Understand the functioning of Legislature, Judiciary and Executive at the Central and State level. (L1)
- CO2** Gain knowledge about the human rights and their enforcement mechanism (L1)
- CO3** Understand the various causes, effects and protection measures of environment and health. (L1)
- CO4** Improve awareness of effective functioning of democracy. (L2)
- CO5** Develop the skills of effective functioning of democracy, environmental and health management. (L1)

BCHA1.6 INDIAN BUSINESS ENVIRONMENT (4 Credits)

- CO1** Form well-founded opinions on different theoretical approaches on leadership. (L2)
- CO2** Apply leadership concepts and models to the analysis of real life situations. (L2)
- CO3** Identify organizational problems related to leadership issues and to evaluate suitable solutions. (L3)

BCHA1.6 Organisational Leadership (4 Credits)

- CO1** Form well-founded opinions on different theoretical approaches on leadership. (L1)
- CO2** Apply leadership concepts and models to the analysis of real life situations. (L4)
- CO3** Identify organizational problems related to leadership issues and to evaluate suitable solutions. (L3)

Semester II

3BC1201: CORPORATE AND BUSINESS LAW (F4)

- CO1 Understand the legal systems across the world and the importance of law. (L1)
- CO2 Understand the laws relating to contracts and torts and its application in business activities. (L1)
- CO3 Understand the laws relating to employment and the legal relationship of principal and agent. (L1)
- CO4 Understand the administration, management and regulation of companies. (L1)
- CO5 Demonstrate an understanding of corporate and fraudulent behavior, corporate crimes and its legal control. (L2)

3BC1202: PERFORMANCE MANAGEMENT (F5)

- CO1 Apply cost accounting techniques. (L3)
- CO2 Apply budgeting techniques for planning and control. (L3)
- CO3 Discuss performance measurement system and assess the performance of the Organizations. (L2)
- CO4 Appreciate the problem of controlling divisional zed business. (L3)
- CO5 Understand the Performance analysis in private sector organizations (L1)

3BC1203: TAXATION(F6)

- CO1 Understand the residential status and incidence of tax. (L1)
- CO2 Computation of taxable salary. (L3)
- CO3 Computation of Taxable income from all the heads of income (L3)
- CO4 Computation for customs duty payable on imports and exports (L3)
- CO5 Understand the system of GST introduced in India and its administration and compliance.(L3)

7BAH205 : Professional Communication Skills

- CO1 Communicate fluently, confidently and effectively in professional contexts in English.(L2)
- CO2 Deliver formal and informal oral presentations to a variety of audience in professional Contexts. (L3)
- CO3 Produce clear, coherent pieces of written communication in professional context.(L3)

7BAH203: ENGLISH – 2

- CO1 Analyze a short story or a poem. (L3)
- CO2 Identify the social ,economic and the cultural context of the literary text (L3)
- CO3 Understand the nuances and significance of each literary text (L1)
- CO4 Write academic essays and reviews of literary texts or create their own literary text (L3)

3BC1221: PRINCIPLES OF MARKETING

- CO1 Understand the marketing functions. (L1)
- CO2 Understanding of the Marketing Mix elements (L2)
- CO3 Understanding the promotional mix importance. (L2)
- CO4 Determination of pricing strategies. (L3)

CO5 Understanding the significance of promotional mix. (L1)

3BCR221: INDIA'S DIVERSITY & BUSINESS

CO1 Value diversity and assimilate in different cultures. (L2)

CO2 Gain knowledge on regional bases of diversity based on socio-economic, cultural, religion dimensions. (L3)

CO3 Understand how different sectors work and the socio-economic dynamics which are related to occupation and employment. (L1)

CO4 Be sensitive towards the socio-economic challenges of our country and can make strategy to face the challenges in order to have sustainable development. (L3)

CO5 Do business effectively understanding the diversity. (L1)

Semester III

3BC1301: FINANCIAL REPORTING

CO1 Discuss and apply a conceptual and regulatory framework for financial reporting. (L3)

CO2 Account for transactions in accordance with International accounting standards. (L2)

CO3 Analyze and interpret financial statements. (L3)

CO4 Prepare and present financial statements for single entities and business combinations in accordance with International accounting standards. (L4)

3BC1302: Auditing and Assurance

CO1: To Understand the importance of auditing and corporate governance (L1)

CO2: To Understand the role of auditor (L1)

CO3: Understand the concept of internal control system (L1,L2)

CO4: Know the audit procedure and audit reports.(L2)

3BC1303: FINANCIAL MANAGEMENT (F9)

CO1 Analyze the different tools used in financial decision making process. (L3)

CO2 Apply the techniques of financial decisions. (L3)

CO3 Estimate optimum capital structure of an organization. (L2)

CO4 Analyze the dividend policy- effect and extent of dividend to be declared and payable by a company. (L3)

3BC1304: COMPUTER APPLICATION IN BUSINESS

CO1 Apply different concepts of computer information in general application. (L3)

CO2 Master enough skill to find the general applications of computer that are applied in Industries. (L3)

3BC1305: DISASTER MANAGEMENT

- CO1 Apply different concepts of disaster and management. (L2)
- CO2 Categorize various types of disasters. (L2)
- CO4 Monitor and evaluate plan for disaster mitigation and response. (L3)
- CO4 Analyze relationship between disasters and national development and to understand disaster management acts and guidelines along with role of various stakeholders during disasters (L2)

3BCR321: a. Capital & Commodity markets (Generic Elective) B.Com (2018-2021) Semester III

- CO1 Understand different segments of financial markets in India (L1)
- CO2 Know the structure of debt markets and mutual fund (L2)
- CO3 Understand the structure and instruments used in capital markets in India (L1)
- CO4 Know the commodity market structure (L2)
- CO5 Understand the patterns and system of trading in commodity market (L1)

3BCR322: b. New Venture Planning (Generic Elective) B.Com (2018-2021) Semester III

- CO1 Understand the need for becoming an entrepreneur (L1)
- CO2 Cognitive ability to differentiate self employment and avocation (L3)
- CO3 Documentation under various schemes of MSME (L2)
- CO4 Appreciate single window clearance of DIC, SISI etc. (L2)
- CO5 Identify adaptable sources of seed capital like NSIC, DIC, SIDBI, MSME etc. (L2)
- CO6 Appreciate skill development and to start Incubation centres (L3)
- CO7 Liaise with agencies like NSDC, EDII etc. (L2)

Semester IV

3BC1401: STRATEGIC BUSINESS LEADER

- CO1 Apply excellent leadership and ethical skills to set the 'tone from the top and promote a positive culture within the organization, adopting a whole organization perspective in managing performance and value creation (L3)
- CO2 Evaluate the strategic position of the organization against the external environment and the availability of internal resources, to identify feasible strategic options. (L4)
- CO3 Analyze the risk profile of the organization and of any strategic options identified, within a culture of responsible risk management. (L3)
- CO4 Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organisation's objectives and the safeguarding of organizational assets accordance with International accounting standards (L3)

3BC1402: STRATEGIC BUSINESS REPORTING (P2)

CO1 Discuss the professional, ethical duties of the accountant, the implications of changes in accounting regulation of financial reporting. (L2)

CO2 Evaluate the financial reporting framework, current developments, (L3)

CO3 Prepare the financial statements of groups of entities in accordance with relevant accounting standards; appraise the financial performance and position of entities. (L3)

CO4 Discuss the implications of changes in accounting regulation on financial reporting (L3)

3BC1403: ADVANCED FINANCIAL MANAGEMENT (P4)

CO1 Understand role of senior financial adviser in multinational companies. (L1)

CO2 Know the techniques of advanced investment appraisal. (L2)

CO3 Understand the corporate reorganization and reconstruction, mergers and acquisitions (L2)

CO4 Know the role of treasury functions in multinational organisations (L2)

3BC1404: RESEARCH METHODOLOGY

CO1 To apply statistical methods in business research (L2)

CO2 To design and plan a research study (L2)

CO3 To use problem solving and analytical skills in business field (L2)

CO4 To be able to identify business research opportunity.(L2)

3BC1404: E-COMMERCE

CO1 Identify and describe the unique features of e-commerce technology and discuss their business significance. (L2)

CO2 Describe how internet and web features and services support e-commerce. (L2)

CO3 Discuss the basic concepts of consumer behaviour and purchasing decisions. (L2)

CO4 Describe the features and functionality of electronic billing presentment and payment systems.(L2)

CO5 Identify major public safety and welfare issues raised by e-commerce. (L2)

3BCR421/3BCR422- Generic Elective: Business Ethics

CO1 Apply values and attitudes that provide professional commitments with social (L4)

CO2 Analyze social accounting and auditing (L3)

CO3 Independently identify the desired interventions to contribute to sustainable Development (L)

3BCR422- ECOSYSTEM OF START-UPS

CO1 Have the knowledge of entrepreneurial culture. (L2)

CO2 Design business plan (L3)

CO3 Establish a start up (L2)

CO4 Setup and manage small enterprise (L3)

V SEMESTER

3BCI521: FUNDAMENTALS OF INVESTMENT

- CO1 Explain the meaning of investments and its importance. (L2)
- CO2 Outline the basic steps in various investments. (L2)
- CO3 Know the applications of ratios like return on investment and yield. (L3)
- CO4 Identify the suitable investments and tax advantages. (L3)
- CO5 Determine the risk and returns and understand the investments (L2,L3)

3BCI522: FINANCIAL MARKETS AND SERVICES

- CO1 Know the significance of Financial Markets and Services.
- CO2 Understand working of Mutual Different and different types of Derivatives.
- CO3 Understand the different types of Securities needed for Credit Rating

3BCG504 –INTERNSHIP

- CO1 Apply the theoretical understanding of concepts theories and interventions. (L3)
- CO2 Demonstrate skills in interacting with the client and establishing professional relation with the client.(L4)
- CO3 Demonstrate therapeutic and professional skills required in professional settings. (L4)
- CO4 Acquire experiential learning and get sensitise toward the requirements of professional requirement. (L4)
- CO5 To deal effectively in work environment. (L4)

7BAH532: ENVIRONMENT AND SUSTAINABILITY

- CO1 To understand the environment that an entrepreneur has to work & Sustain his/her business.(L2)
- CO2 Analyse the Corporate environmental indicators. (L3)
- CO3 Discuss the different regulations and regulatory bodies and their functions. (L2)
- CO4 Discuss the different environmental laws and issues related to global changes (L2)
- CO5 Describe the different Human Systems and their Impacts and the tools related to reporting. (L2)

3BCI503: ENTREPRENEURSHIP

- CO1 Understand the skill and actual requirements to be an entrepreneur. (L2)
- CO2 Upon completion of the course, students will be able to gain knowledge and skills needed to run a business. (L2)

3BCI524: BUSINESS AND SOCIETY

- CO1 To enable students to understand how society is important for commerce and business. (L2)
- CO2 To ensure students internalize and practice the importance of ethics in society (2)

3BCR525: ERP APPLICATIONS

- CO1 Student will be Able to do Analysis and Generate Reports (L4)
- CO2 Student will be Able to Generate Reports , Vouchers, Report (L3)
- CO3 Students will be Ready for Job as all the Students will be Practicing with the Assignments Given by Tally.ERP9 (L2)
- CO4 Students will be able to answer any Question and Certify with the Help of Tally .ERP9 Exam Module (L3)

ULSI501: FINISHING SCHOOL SKILLS

- CO1: Understand the importance of behaviour in the business world and adapt these to fit the corporate culture (L2)
- CO2: Develop a formal dressing sense (L3,L4)
- CO3: Understand the importance of diction and brevity in Resume writing (L2)
- CO4: Apply the nuances involved in Group Discussions (L3)
- CO5: Attend Personal Interviews with confidence (L4)

6th Semester

3BCI601: ADVANCED AUDIT AND ASSURANCE

- CO1 Understand the International regulatory frameworks for audit and assurance services. (L2)
- CO2 Understand the impact of quality control. (L2)
- CO3 Understand the concept of planning, materiality and assessing the risk of misstatement.(L2)
- CO4 Prepare appropriate financial and other Reports to those charged with governance and Management (L3)

3BCI602: BANKING THEORY AND PRACTICE

- CO1 Understand the structural dimensions and the impact of regulation of banking. (L2)
- CO2 Understand the banker's liability. (L2)
- CO3 Understand the concept of non-performing asset. (L2)
- CO4 Know the paying and collection banker (L3)

3BCI621: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

- CO1 To provide a theoretical and practical background in the field of investments. (L3)
- CO2 Designing and managing the bond as well as equity portfolios in the real word. (L3)

- CO3 Valuing equity and debt instruments. (L3)
- CO4 Measuring the portfolio performances. (L4)
- CO5 Discuss the theories of portfolio management and its application in the field of investment (L3)

3BCI622: Personal Financial Planning

- CO1 Planning long term retirement savings (L2)
- CO2 Choose right investments decisions (L3)
- CO3 Evaluate the tax efficiency of various financial products(L3)

3BCI624: INTERNATIONAL BUSINESS

- CO1 Explain the fundamentals of international business the different theories (L3)
- CO2 Analyse the international financial environment (L4)
- CO3 Analyse the working of international economic institutes for regional economic integration and involvement of India (L4)
- CO4 Illustrate the different components of EXIM Trade (L4)

Semester I

BCHA1.1: ACCOUNTANT IN BUSINESS (F1)

CO1 Understand business Organisation structure, functions and the role of corporate governance. (L1)

CO2 Recognize the function of accountancy and audit in communicating financial information. (L2)

CO3 Understand the importance of personal effectiveness as a basis for effective team behavior. (L3)

CO4 Accept the spirit of professional ethics and values. (L2)

BCHA1.2: MANAGEMENT ACCOUNTING (F2)

CO1 Understand the application of cost accounting techniques in management accounting. (L1)

CO2 Prepare budgets for planning and control. (L3)

CO3 Make a comparative variance analysis. (L3)

CO4 Apply performance measurement methods. (L3)

BCHA1.3 :FINANCIAL ACCOUNTING(F3)

CO1 Understand the context and purpose of financial reporting. (L1)

CO2 Understand the qualitative characteristics of financial information.(L1)

CO3 Record transactions and events and prepare a trial balance (including identifying & correcting errors). (L3)

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BCHA1.4: INDIAN CONSTITUTION AND ENVIRONMENTAL STUDIES

CO1 Understand the functioning of Legislature, Judiciary and Executive at the Central and State level. (L1)

CO2 Gain knowledge about the human rights and their enforcement mechanism (L1)

CO3 Understand the various causes, effects and protection measures of environment and health. (L1)

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CO5 Develop the skills of effective functioning of democracy, environmental and health management. (L1)

BCHA1.6 INDIAN BUSINESS ENVIRONMENT (4 Credits)

- CO1 Form well-founded opinions on different theoretical approaches on leadership. (L2)
- CO2 Apply leadership concepts and models to the analysis of real life situations. (L2)
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Semester II

3BC1201: CORPORATE AND BUSINESS LAW (F4)

- CO1 Understand the legal systems across the world and the importance of law. (L1)
- CO2 Understand the laws relating to contracts and torts and its application in business activities. (L1)
- CO3 Understand the laws relating to employment and the legal relationship of principal and agent. (L1)
- CO4 Understand the administration, management and regulation of companies. (L1)
- CO5 Demonstrate an understanding of corporate and fraudulent behavior, corporate crimes and its legal control. (L2)

3BCI202: PERFORMANCE MANAGEMENT (F5)

- CO1 Apply cost accounting techniques. (L3)
- CO2 Apply budgeting techniques for planning and control. (L3)
- CO3 Discuss performance measurement system and assess the performance of the Organizations. (L2)
- CO4 Appreciate the problem of controlling divisional zed business. (L3)
- CO5 Understand the Performance analysis in private sector organizations (L1)

3BCI203: TAXATION(F6)

- CO1 Understand the residential status and incidence of tax. (L1)
- CO2 Computation of taxable salary. (L3)
- CO3 Computation of Taxable income from all the heads of income (L3)
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3BCI221: PRINCIPLES OF MARKETING

- CO1 Understand the marketing functions. (L1)
- CO2 Understanding of the Marketing Mix elements (L2)
- CO3 Understanding the promotional mix importance. (L2)
- CO4 Determination of pricing strategies. (L3)
- CO5 Understanding the significance of promotional mix. (L1)

3BCR221: INDIA’S DIVERSITY & BUSINESS

- CO1 Value diversity and assimilate in different cultures. (L2)
- CO2 Gain knowledge on regional bases of diversity based on socio-economic, cultural, religion dimensions. (L3)
- CO3 Understand how different sectors work and the socio-economic dynamics which are related to occupation and employment. (L1)
- CO4 Be sensitive towards the socio-economic challenges of our country and can make strategy to face the challenges in order to have sustainable development. (L3)
- CO5 Do business effectively understanding the diversity. (L1)

III Semester

3BC1301: FINANCIAL REPORTING

- CO1 Discuss and apply a conceptual and regulatory framework for financial reporting. (L3)
- CO2 Account for transactions in accordance with International accounting standards. (L2)
- CO3 Analyze and interpret financial statements. (L3)
- CO4 Prepare and present financial statements for single entities and business combinations in accordance with International accounting standards. (L4)

3BC1302: Auditing and Assurance

- CO1: To Understand the importance of auditing and corporate governance (L1)
- CO2: To Understand the role of auditor (L1)
- CO3: Understand the concept of internal control system (L1,L2)
- CO4: Know the audit procedure and audit reports.(L2)

3BC1303: FINANCIAL MANAGEMENT (F9)

- CO1 Analyze the different tools used in financial decision making process. (L3)
- CO2 Apply the techniques of financial decisions. (L3)
- CO3 Estimate optimum capital structure of an organization. (L2)
- CO4 Analyze the dividend policy- effect and extent of dividend to be declared and payable by a company. (L3)

3BC1304: COMPUTER APPLICATION IN BUSINESS

- CO1 Apply different concepts of computer information in general application. (L3)
- CO2 Master enough skill to find the general applications of computer that are applied in Industries. (L3)

3BC1305: DISASTER MANAGEMENT

- CO1 Apply different concepts of disaster and management. (L2)
- CO2 Categorize various types of disasters. (L2)
- CO4 Monitor and evaluate plan for disaster mitigation and response. (L3)
- CO4 Analyze relationship between disasters and national development and to understand disaster management acts and guidelines along with role of various stack-holders during disasters (L2)

3BCR321: a. Capital & Commodity markets (Generic Elective) B.Com (2018-2021)

Semester III

- CO1 Understand different segments of financial markets in India (L1)
- CO2 Know the structure of debts markets and mutual fund (L2)
- CO3 understand the structure and instruments used in capital markets in India (L1)
- CO4 Know the commodity market structure (L2)
- CO5 Understand the patterns and system of trading in commodity market (L1)

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- CO1 Understand the need for becoming an entrepreneur (L1)
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- CO3 Documentation under various schemes of MSME (L2)
- CO4 Appreciate single window clearance of DIC, SISI etc. (L2)
- CO5 Identify adaptable sources of seed capital like NSIC, DIC, SIDBI, MSME etc. (L2)

IV Semester

3BC1401: STRATEGIC BUSINESS LEADER

- CO1 Apply excellent leadership and ethical skills to set the 'tone from the top and promote a positive culture within the organization, adopting a whole organization perspective in managing performance and value creation (L3)
- CO2 Evaluate the strategic position of the organization against the external environment and the availability of internal resources, to identify feasible strategic options. (L4)
- CO3 Analyze the risk profile of the organization and of any strategic options identified, within a culture of responsible risk management. (L3)
- CO4 Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organisation's objectives and the safeguarding of organizational assets accordance with International accounting standards (L3)

3BC1402: STRATEGIC BUSINESS REPORTING (P2)

- CO1 Discuss the professional, ethical duties of the accountant, the implications of changes in accounting regulation of financial reporting. (L2)
- CO2 Evaluate the financial reporting framework, current developments, (L3)
- CO3 Prepare the financial statements of groups of entities in accordance with relevant accounting standards; appraise the financial performance and position of entities. (L3)
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3BC1403: ADVANCED FINANCIAL MANAGEMENT (P4)

- CO1 Understand role of senior financial adviser in multinational companies. (L1)
- CO2 Know the techniques of advanced investment appraisal. (L2)
- CO3 Understand the corporate reorganization and reconstruction, mergers and acquisitions (L2)
- CO4 Know the role of treasury functions in multinational organisations (L2)

3BC1404: RESEARCH METHODOLOGY

- CO1 To apply statistical methods in business research (L2)
- CO2 To design and plan a research study (L2)
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- CO1 Identify and describe the unique features of e-commerce technology and discuss their business significance. (L2)
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- CO1 Apply values and attitudes that provide professional commitments with social (L4)
- CO2 Analyze social accounting and auditing (L3)
- CO3 Independently identify the desired interventions to contribute to sustainable Development (L)

3BCR422- ECOSYSTEM OF START-UPS

- CO1 Have the knowledge of entrepreneurial culture. (L2)
- CO2 Design business plan (L3)
- CO3 Establish a start up (L2)
- CO4 Setup and manage small enterprise (L3)

V SEMESTER

3BCI521: FUNDAMENTALS OF INVESTMENT

- CO1 Explain the meaning of investments and its importance.
- CO2 Outline the basic steps in various investments.
- CO3 Know the applications of ratios like return on investment and yield.
- CO4 Identify the suitable investments and tax advantages.
- CO5 Determine the risk and returns and understand the investments

3BCI522: FINANCIAL MARKETS AND SERVICES

- CO1 Know the significance of Financial Markets and Services.
- CO2 Understand working of Mutual Different and different types of Derivatives.
- CO3 Understand the different types of Securities needed for Credit Rating

3BCG504 –INTERNSHIP

- CO1 apply the theoretical understanding of concepts theories and interventions. (L3)
- CO2 demonstrate skills in interacting with the client and establishing professional relation with the client.
(L4)
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- CO4 Discuss the different environmental laws and issues related to global changes (L2)
- CO5 Describe the different Human Systems and their Impacts and the tools related to reporting.
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3BCR525: ERP APPLICATIONS

- CO1 Student will be Able to do Analysis and Generate Reports (L4)
CO2 Student will be Able to Generate Reports , Vouchers, Report (L3)
CO3 Students will be Ready for Job as all the Students will be Practicing with the Assignments Given by Tally.ERP9 (L2)
CO4 Students will be able to answer any Question and Certify with the Help of Tally .ERP9 ExamModule (L3)

ULSI501: FINISHING SCHOOL SKILLS

- CO1: Understand the importance of behaviour in the business world and adapt these to fit the corporate culture (L2)
CO2: Develop a formal dressing sense (L3,L4)
CO3: Understand the importance of diction and brevity in Resume writing (L2)
CO4: Apply the nuances involved in Group Discussions (L3)
CO5: Attend Personal Interviews with confidence (L4)

VI Semester

3BCI601: ADVANCED AUDIT AND ASSURANCE

- CO1 Understand the International regulatory frameworks for audit and assurance services. (L2)
CO2 Understand the impact of quality control. (L2)
CO3 Understand the concept of planning, materiality and assessing the risk of misstatement. (L2)
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3BCI602: BANKING THEORY AND PRACTICE

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3BCI621: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

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- CO3 Valuing equity and debt instruments. (L3)
- CO4 Measuring the portfolio performances. (L4)
- CO5 Discuss the theories of portfolio management and its application in the field of investment (L3)

3BCI622: Personal Financial Planning

- CO1 Planning long term retirement savings (L2)
- CO2 Choose right investments decisions (L3)
- CO3 Evaluate the tax efficiency of various financial products (L3)

3BCI624: INTERNATIONAL BUSINESS

- CO1 Explain the fundamentals of international business the different theories (L3)
- CO2 Analyse the international financial environment (L4)
- CO3 Analyse the working of international economic institutes for regional economic integration and involvement of India (L4)
- CO4 Illustrate the different components of EXIM Trade (L4)

I SEMESTER

3BCI101: ACCOUNTANT IN BUSINESS (F1)

- CO1: Describe the different types of business and analyses its influence on stakeholders. (L1)
CO2: Discuss different business organizational structure, their functions and ways to govern.(L2)
CO3: Examine the appropriate reporting techniques and methods of right compliance.(L3)
CO4: Determine the importance of team behavior and leadership in achieving organizational goals. (L4)
CO5: Design appropriate communication skills and role of organization in the development of ethical behavior. (L4)

3BCI102: MANAGEMENT ACCOUNTING (F2)

- CO1: Develop the skill to present information using management accounting tools. (L4)
CO2: Apply cost accounting techniques for managerial decision making. (L3)
CO3: Assess the organization through budget and evaluate the behavioral aspects in budgeting. (L5)
CO4: Evaluate of performance through standard costing and analyses the variances. (L5)
CO5: Develop the skill to prepare appropriate reporting system for managerial decision making. (L4)

3BCI103: FINANCIAL ACCOUNTING (F3)

- CO1: Develop the necessity and purpose of financial reporting. (L4)
CO2: Evaluate the importance of the qualitative characteristics of financial information. (L5)
CO3: Illustrate the methods to record transactions and trial balance. (L4)
CO4: Prepare the consolidated financial statements and interpret them. (L5)
CO5: Assess the significance of financial statements through analysis. (L5)

5BAL171: INDIAN CONSTITUTION

- CO1: Able to understand historical background of the constitution making and its importance for building a democratic India, the structure of Indian government, the structure of state government, the local administration. (L1&2)
CO2. Able to apply the knowledge on directive principle of state policy, the knowledge in sharing in strengthening of the constitutional institutions like election commission and UPSC for sustaining democracy(L3)
CO3: Able to analyse the history, feature of Indian constitution, the role of Human rights commission. (L3)

7BAH113: ENGLISH-1

- CO1: Identify the social, economic and the cultural context of the literary text (L1)
CO2. Formulate academic essays and reviews of literary texts or create their own literary text. (L3)

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CO3: Target grammatical structure meaningfully and appropriately in oral and written production. (L3)

CO4: Articulate their thoughts into words while speaking. (L3)

CO5: Employ methods of active reading including annotating, summarizing, questioning and synthesizing. (L4)

3BCH121: INDIAN BUSINESS ENVIRONMENT

CO1: Describe the nature of the Indian business environment and its components. (L1)

CO2: Discuss the association between the economic sector, financial sector and the Indian business environment (L2)

CO4: Explain the influence of technology, social and cultural factors on the Indian business environment (L2)

CO5: Explain the rules, regulations and policies governing not for profit organizations in India (L2)

3BCH 122: ORGANIZATIONAL LEADERSHIP

CO1: Acquire the knowledge about the basic's concepts and functions of leadership in business organizations. (L1)

CO2: Investigate, understand and be able to apply significant models, theories and concepts of leadership. (L2)

CO3: Analyse and compare the different styles of leadership to select the right style for managing the organizations. (L3)

CO4: Support the diversified teams to improve the efficiency of the firms with effective leadership qualities. (L5)

CO5: Create the culture of foster ethical leadership in the firms to have mutual respect and trust in the firms. (L6)

II SEMESTER

3BCI201: CORPORATE & BUSINESS LAW (F4)

CO1: Understand the importance of law and legal systems. (L2)

CO2: Associate the laws relating to contracts and its application in business activities.(L2)

CO3: Discuss the laws relating to employment and the legal relationship of principal and agent. (L2)



CO4:Examine the administration, management and application of regulation relating to companies.(L3)

CO5:Demonstrate an understanding of corporate and fraudulent behavior, corporate crimes and liquidation process.(L3)

3BCI205: PERFORMANCE MANAGEMENT (F5)

CO1: Application of cost accounting techniques for cost control and cost reduction. (L3)

CO2: Analyze risk and uncertainty in deciding the usage of limiting resources. (L4)

CO3: Computation of budgets and standard costing techniques for performance evaluation. (L3)

CO4: Evaluate performance measurement system and the performance of the organizations. (L5)

CO5: Prescribe and compile techniques to solve problems related to divisional performance of the private sector and not for profit organization. (L6)

3BCI203: TAXATION (F6)

CO1: Discuss the relevance of the residential status and incidence of tax.(L2)

CO2: Analyse the taxable range of a salaried person.(L4)

CO3: Computation of taxable income from house property.(L3)

CO4: Demonstrate the taxable income from business and profession.(L3)

CO5: Computation of taxable income from capital gain and other source(L3)

CO6: Understand the various deductions and set off and carry forwards of losses.(L2)

CO7: Discuss the indirect taxes imposed in India.(L2)

CO8: Compute the customs duty payable on imports and exports and Evaluates the system of GST introduced in India and its administration and compliance.(L3)

7BAH219: PROFESSIONAL COMMUNICATION

CO1: Communicate fluently, confidently and effectively in professional contexts in English.(L3)

CO2. Deliver formal and informal oral presentations to a variety of audience in professional contexts. (L4)

CO3: Produce clear, coherent pieces of written communication in professional context. (L3)

CO4: Articulate their thoughts effectively while writing and speaking in professional context in English (L4)

CO5: Target grammatical structure meaningfully and appropriately in oral and written production (L3)

7BAH223: ENGLISH-II

CO1: Analyze a short story or a poem. (L3)

CO2: Identify the social, economic and the cultural context of the literary text. (L3)

CO3: Employ the nuances and significance of each literary text. (L4)

CO5: Write academic essays and reviews of literary texts or create their own literary. (L3)

CO4: Articulate their thoughts into words while speaking. (L4)

3BCI223: INTRODUCTION TO ECONOMICS

CO1: Explain the fundamental principles of consumer theory (L2)

CO2: Describe the basics of production function, costs and revenue (L2)

CO3: Illustrate price and output determination under different market structure (L2)

CO4: Explain the fundamental concepts of macroeconomics (L2)

ULSI201: FUNCTIONAL ENGLISH

CO1: Develop skills to use the English language effectively both in writing and speaking

CO2: Identify areas of weaknesses and clearly understand ways improve upon them

CO3: Apply the knowledge in various situations, like while participating in a debate or attending an interview

CO4: Build a repertoire of skills in the language over time and exude confidence among peers and superiors

CO5: Make use of the English language within the culturally bound conventions of academic writing and public speaking

III SEMESTER

3BCI301: FINANCIAL REPORTING (F7)

CO1: Apply regulatory framework in financial reporting. (L3)

CO2: Illustrate the accounting transactions in accordance with International accounting standards. (L4)

CO3: Interpret financial statements with the application of various accounting techniques. (L5)

CO4: Interpret financial statements for single entities and business combinations in accordance with International accounting standards. (L5)

CO5: Interpret the consolidated financial statement. (L5)

3BCI302: AUDITING & ASSURANCE (F8)

CO1: Explain relating to importance of auditing and corporate governance with special reference to professional ethics and ACCA code of conduct. (L2)

CO2: Discuss the planning, documentation and the assessment of risks. (L2)

CO3: Examine the requirement of internal control system. (L3)

3BCI303: FINANCIAL MANAGEMENT (F9)

CO1: Analyze the different tools used in financial decision-making process. (L4)

CO2: Application of the techniques of financial decisions. (L3)

CO3: Evaluate optimum capital structure of an organization. (L4)

CO4: Evaluate the various types of risks and minimizing the risk. (L4)

CO5: Determine the ways of valuation of business. (L5)

6BBA305: DISASTER MANAGEMENT

CO1: Apply different Concepts of disaster and Management. (L2)

CO2: Predict and analyse the trends and risks associated with the various types of Disasters. (L3)

CO3: Formulate the strategies for carrying out effective disaster management using appropriate tools and techniques. (L5)

CO4: Implement the disaster management plans in the country according to the rules and policies of government of India. (L3)

3BCG306: COMPUTER APPLICATIONS IN BUSINESS

CO01: Describe the fundamentals of Information Technology (IT) infrastructure components: hardware, software, network and data communications systems. (L1)

CO02: Demonstrate proper file management techniques to manage electronic files and folders in a local and networked environment. (L2)

CO03: Use business productivity software tools (MS Word, MS PowerPoint, MS Excel) to analyze data and find solutions to business problems. (L3)

3BCI321: CAPITAL & COMMODITY MARKETS

CO1: Analyze different segments of financial markets in India (L3)

CO2: Assess the structure of debts markets and mutual fund (L5)

CO3: Examine the structure and instruments used in capital markets in India (L3)

CO4: Analyze the commodity market structure (L3)

CO5: Determine the patterns and system of trading in commodity market (L5)

3BCI322: NEW VENTURE PLANNING

CO1: Describe the need for becoming an entrepreneur (L1)

CO2: Discuss the methods to Initiate Ventures (L2)

CO3: Outline the legal steps involved in starting a new venture (L3).

CO4: Discuss the sources of venture capital (L2)

CO5: Examine the Marketing Aspects of New Ventures & Preparation of Business Plan (L3)

ULSI301: APTITUDE SKILLS

CO-1: Apply number theory methods for quick calculation and manipulation of numbers

CO-2: Solve problems of various arrangements (Circular and Linear)

CO-3: Apply the concepts of ratio, proportions, percentages, and averages to calculate class /set relationship

CO-4: Utilize the concept of work-time-efficiency and distance-time-speed to solve problems

CO-5: Illustrate their conceptual knowledge of blood relationships

CO-6: Identify and make use of English grammar to understand problems relating to verbal ability

IV SEMESTER

3BCI401: STRATEGIC BUSINESS LEADER (P1)

CO1: Apply excellent leadership and ethical skills to set the 'tone from the top and promote a positive culture within the organization, adopting a whole organization perspective in managing performance and value creation. (L3)

CO2: Evaluate the strategic position of the organization against the external environment and the availability of internal resources, to identify feasible strategic options.(L5)

CO3: Analyze the risk profile of the organization and of any strategic options identified, within a culture of responsible risk management.(L4)

CO4: Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organization's objectives and the safeguarding of organizational assets accordance with International accounting standards. (L5)

CO5: Assess professional skills strategic business leadership. (L5)

3BCI402: STRATEGIC BUSINESS REPORTING (P2)

CO1: Discuss the professional, ethical duties of the accountant, the implications of changes in accounting regulation of financial reporting.(L2)

CO2: Analyze the financial reporting framework for various entities (small and medium sized entities) (L4)

CO3: Determine the financial statements of groups of entities in accordance with relevant accounting standards; appraise the financial performance and position of entities. (L5)

CO4: Analysis and interpretation of financial information.(L4)

Co5: Discuss the implications of changes in accounting regulation on financial reporting. (L2)

3BCI403: ADVANCED FINANCIAL MANAGEMENT (P4)

CO1: Explain the role of senior financial adviser in multinational companies. (L3)

CO1: Examine the various investment appraisal.(L2)

CO1: Illustrate the various techniques in mergers and acquisition.(L4)

CO1: Illustrate the Corporate Reconstruction and Re-organization.(L4)

CO1: Discuss the role of treasury functions in multinational organisations. (L2)

3BCG407- BUSINESS RESEARCH METHODS

CO1: Illustrate the different components of research process (L2)

CO2: Formulate research design, research problem and carry out literature review (L5)

CO3: Apply different types of measurement scales and sources of measurement errors (L3)

CO4: Apply the main qualitative and quantitative methods of business research (L3)

CO5: Compile business report addressing empirical and analytical problems (L5)

3BCG406- E-COMMERCE

CO1: Define the basic concepts of e-commerce (L2)

CO2: Make use of the knowledge of Applications of e-Commerce & E-Security (L2)

CO3: Appraise the factors involved in e-payment & e-transactions (L3)

3BCI421: BUSINESS ETHICS

CO1: Apply general ethical principles to business situation ensuring societal and environmental interest (L3)

CO1: Identify the consequences of unethical behavior and business practices in the development of society (L1)

CO1: Examine the role of good corporate governance in ensuring business ethics (L3)

CO1: Analyze the impact of good board to ensure fair trade practices in the industry. (L4)

CO1: Justify the role of auditors who play a critical role in ensuring ethical financial transactions (L5)

3BCI422- ECOSYSTEM OF STARTUPS

CO1: Express the interest for entrepreneurship to contribute to the development of the nation. (L2)

CO2: Demonstrate the various factors determining the success of entrepreneurship to become successful entrepreneurs. (L3)

CO3: Design and develop effective business and project development plans considering the availability of resources and opportunities. (L6)

CO4: Choose the right finance and funding options available to effectively start and establish the business ventures. (L3)

CO5: Effectively transform the new business ideas into prospective business plans and proposals. (L6)

ULSI401: SOFT SKILLS

CO1: Apply the concepts and understanding, in their day to day lives more consciously

CO2: Identify their areas of strengths and weaknesses, and work on them systematically

CO3: Make use of the knowledge to become well rounded individuals

V SEMESTER

3BCI501: ADVANCED PERFORMANCE MANAGEMENT (P5)

CO1: Understand the importance of Strategic planning and control.

CO2: Discuss the influence of the external environment on the functioning of an organization.

CO3: Analyze the Impact of risk and uncertainty on performance management.

CO4: Analyze the importance of transfer pricing and divisional performance in the governance of the company.

CO5: Assess the factors that influence the causes and effect of corporate failure.

3BCI502: ADVANCED TAXATION (P6)

CO1: Apply further knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes.

CO2: Identify and evaluate the impact of relevant taxes on various situations and courses of action, including the interaction of taxes.

CO3: Examines the ways to minimize deferring tax liabilities by the use of standard tax planning measures.

CO4: Communicate with clients, HM Revenue and Customs and other professionals in an appropriate manner and application of corporate tax liabilities and VAT.

3BCG525: FUNDAMENTALS OF INVESTMENT

CO1: Explain the scope of investments and its importance.

CO2: Outline the difference between long term and short term investments.

CO3: Analyze the different return on investment and their yield.



CO4: Discuss the different types of mutual funds and their benefits.

CO5: Determine the outcome of various investment policies.

3BCG526: FINANCIAL MARKETS AND SERVICES

CO1: Describe the operation of various financial markets and services in India

CO2: Explain the need and application of venture capital in India

CO3: Compare and analyze the function of mutual fund as in investment tool

CO4: Discuss the role and importance of derivatives markets in India

CO5: Analyze and compare the functions of various credit rating agencies approved by RBI

3BCG504 –INTERNSHIP

CO1: apply the theoretical understanding of concepts theories and interventions.

CO2: demonstrate skills in interacting with the client and establishing professional relation with the client.

CO3: demonstrate therapeutic and professional skills required in professional settings.

CO4: acquire experiential learning and get sensitise toward the requirements of professional requirement.

CO5: to deal effectively in work environment.

3BCG502– ENTREPRENEURSHIP

CO1: Acquire the knowledge about the basics concepts and functions of leadership in business organizations.

CO2: Investigate, understand and be able to apply significant models, theories and concepts of leadership

CO3: Analyse and compare the different styles of leadership to select the right style for managing the organizations.

CO4: Demonstrate leadership in the diversified teams to improve the efficiency of the firms

CO5: Analyze and understand the success and failure of entrepreneurs in India.

7BAH532: ENVIRONMENT AND SUSTAINABILITY

CO1: Analyse the importance of environment and sustainability

CO2: Discuss the management of environmental issues.

CO3: Describe the importance of environmental laws and their implication.

CO4: Discuss the importance of environmental protection and global warming

CO5: Assess the system that exists around human being and report their short comings.

3BCR527 –BUSINESS AND SOCIETY

CO1: Understand the society and its interface with business.

CO2: Explain the role of the society towards sustainable development of the business.

CO3: Analyze the role of leadership towards maintaining the transparency and in governance.

CO4: Discuss the relationship between corporate sustainability and sustainable development.

CO5: Assess the importance of clean and green programs and regulations towards environment sustainability.

3BCR528: ERP APPLICATIONS

CO1: Study the Setting up accounts Head, Group and Ledgers.

CO2: Analyze the Difference between Trading and Service Organization accounting.

CO3: Discuss about the recording of transactions for trading Organizations

ULSI501: FINISHING SCHOOL SKILLS

CO1: Understand the importance of behaviour in the business world and adapt these to fit the corporate culture.

CO2: Develop a formal dressing sense.

CO3: Understand the importance of diction and brevity in resume writing.

CO4: Apply the nuances involved in group discussions.

CO5: Attend personal interviews with confidence.

VI SEMESTER

3BCI601: ADVANCED AUDIT AND ASSURANCE (P7)

CO1: Understand the International regulatory frameworks for audit and assurance services.

CO2: Discuss the impact of quality control.

CO3: Analyze the aspects such as planning, materiality and assessing the risk of misstatement.

CO4: Prepare appropriate financial and other Reports to those charged with governance and management.

CO5: discuss the current issues & developments of audit & assurance

3BCI602: BANKING THEORY AND PRACTICE

CO1: Discuss the structural dimensions and the impact of regulation of banking.

CO2: Describe the types of negotiable instruments and its importance.

CO3: Understand the relationship between banker & customer.

CO4: Analyze the role of paying and collection banker.

CO5: Explain the role of recent banking development

3BCG624: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CO1: Discuss the theoretical and practical background in the field of investments.

CO2: Construct and manage the portfolios such as bond and equity in the real world.

CO3: Determine the value of equity and debt instruments.

CO4: Explain the basics of portfolio management.

CO5: Analyze the theories of portfolio management and its application in the field of investment.

3BCG626: Personal Financial Planning

CO1: Enable student to understand the basic concepts of financial planning.

CO2: Apply the skill of selecting the right investment avenues through proper cash management.

CO3: Apply the skill to ascertain the level of income at the time of retirement and plan investment process accordingly.

CO4: Evaluate the various risks associated in the investment process.

CO5: Analyze the process of tax planning and plan for the estate.

3BCG601: PROJECT WORK

CO1: Apply theoretical knowledge, research methodology and statistics in practice.

CO2: Demonstrate the statistical and research training in implementing an appropriate research procedure in their area of interest

CO3: Analyze and interpret the collected using appropriate statistical tools.

CO4: Acquire coherent and logical understanding and demonstrate competence in analyzing and discussing the results and report writing.

CO5: Analyze and synthesis research findings, its implication, limitations within the ethical guidelines of APA and publish the research.

3BCG602: PERSONAL SELLING AND SALESMANSHIP

CO1: Discuss the basic understand of personal skills in selling.

CO2: Analyse the concepts, theories and applications of selling.

CO3: Discuss the necessary skills required in sales force management.

CO4: Assess the factors involved in sales force planning in the management of sales task force.

CO5: Analyze the importance of sales force management.

3BCI624: INTERNATIONAL BUSINESS

CO1: Explain the fundamentals of international business and the different theories

CO2: Discuss the international financial environment.

CO3: Analyse the working of international economic institutes for regional economic integration

CO4: Illustrate the different components of EXIM Trade.

3BCI625-INVESTING IN STOCK MARKETS

CO1: Discuss the fundamentals of investments

CO2: Analyze the valuation of stock using various parameters.

CO3: Analyse the importance of investment in mutual funds and derivatives

Semester -I

3ACCT1151 :Business & Technology (B & T)

CO1: Describe the different types of business and analyses its influence on stakeholders. (Level 1)

CO2: Discuss different business organizational structure, their functions and ways to govern. (Level 2)

CO3: Examine the appropriate reporting techniques and methods of right compliance.(Level 3)

CO4: Determine the importance of team behavior and leadership in achieving organizational goals. (Level 4)

CO5: Design appropriate communication skills and role of organization in the development of ethical behavior. (Level 4)

3ACCT1161 : Management Accounting (MA)

CO1: Develop the skill to present information using management accounting tools. (Level 3)

CO2: Apply cost accounting techniques for managerial decision making. (Level 3)

CO3: Assess the organization through budget and evaluate the behavioral aspects in budgeting. (Level 4)

CO4: Evaluate performance through standard costing and analyses the variances. (Level 4)

CO5: Develop the skill to prepare an appropriate reporting system for managerial decision making. (Level 4)

3ACCT1171 : Financial Accounting (FA)

CO1: Develop the necessity and purpose of financial reporting. (Level 3)

CO2: Evaluate the importance of the qualitative characteristics of financial information. (Level 3)

CO3: Illustrate the methods to record transactions and trial balance. (Level 4)

CO4: Prepare the consolidated financial statements and interpret them. (Level 4)

CO5: Assess the significance of financial statements through analysis. (Level 4)

Semester -II

3LSGN1181 : Corporate & Business Law (CBL)

CO1: Understand the importance of law and legal systems. (Level 2)

CO2: Associate the laws relating to contracts and its application in business activities.(Level 2)

CO3: Discuss the laws relating to employment and the legal relationship of principal and agent. (Level 2)

CO4:Examine the administration, management and application of regulation relating to companies.(Level 3)

CO5:Demonstrate an understanding of corporate and fraudulent behavior, corporate crimes and liquidation process.(Level 3)

3ACCT1191 : Performance Management (PM)

CO1: Application of cost accounting techniques for cost control and cost reduction. (Level 3)

CO2: Analyze risk and uncertainty in deciding the usage of limiting resources. (Level 4)

CO3: Computation of budgets and standard costing techniques for performance evaluation. (Level 3)

CO4: Evaluate performance measurement system and the performance of the organizations. (Level 4)

CO5: Prescribe and compile techniques to solve problems related to divisional performance of the private sector and not for profit organization. (Level 4)

3TAXN1201 : Taxation (T)

CO1: Discuss the relevance of the residential status and incidence of tax.(Level 2)

CO2: Analyse the taxable range of a salaried person and Computation of taxable income from house property (Level 4)

CO3: Demonstrate the taxable income from business and profession, Computation of taxable income from capital gain and other source (Level 3)

CO4: Understand the various deductions and set off and carry forwards of losses.(Level 2)

CO5: Discuss the indirect taxes imposed in India and Compute the customs duty payable on imports and exports and Evaluates the system of GST introduced in India and its administration and compliance.(Level 3)

Semester -III

3ACCT2061: FINANCIAL REPORTING (FR)

CO1: Apply regulatory framework in financial reporting. (L3)

CO2: Illustrate the accounting transactions in accordance with international accounting standards. (L4)

CO3: Interpret financial statements with the application of various accounting techniques. (L4)

CO4: Interpret financial statements for single entities and business combinations in accordance with international accounting standards. (L4)

CO5: Interpret the consolidated financial statement. (L4)

3ACCT2071: AUDITING & ASSURANCE(AA)

CO1: Explain relating to importance of auditing and corporate governance with special reference to professional ethics and ACCA code of conduct (L2)

CO2: Discuss the planning, documentation and the assessment of risks (L2)

CO3: Examine the requirement of internal control system (L3)

CO4: Analyze the significance of audit evidence in preparation of financial audit (L4)

CO5: Assess the audit procedures, review and reports (L4)

3FINC4121: FINANCIAL MANAGEMENT(FM)

CO1: Analyze the different tools used in the financial decision-making process. (L3)

CO2: Application of the techniques of financial decisions. (L3)

CO3: Evaluate optimum capital structure of an organization. (L4)

CO4: Evaluate the various types of risks and minimizing the risk. (L4)

CO5: Determine the ways of valuation of business. (L4)

Semester-IV

3MGMT4051: STRATEGIC BUSINESS LEADER (SBL)

CO1: Apply excellent leadership and ethical skills to set the ‘tone from the top and promote a positive culture within the organization, adopting a whole organization perspective in managing performance and value creation (L3).

CO2: Evaluate the strategic position of the organization against the external environment and the availability of internal resources, to identify feasible strategic options (L4).

CO3: Analyze the risk profile of the organization and of any strategic options identified, within a culture of responsible risk management (L4).

CO4: Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organization’s objectives and the safeguarding of organizational assets according with international accounting standards (L4).

CO5: Assess professional skills strategic business leadership (L4).

3ACCT3031: STRATEGIC BUSINESS REPORTING(SBR)

CO1: Discuss the professional, ethical duties of the accountant, the implications of changes in accounting regulation of financial reporting (L2 & L3)

CO2: Analyze the financial reporting framework for various entities (small and medium sized entities) (L4)

CO3: Determine the financial statements of groups of entities in accordance with relevant accounting standards; appraise the financial performance and position of entities (L4)

CO4: Analysis and interpretation of financial information (L4)

CO5: Discuss the implications of changes in accounting regulation on financial reporting (L5)

3FINC4131: ADVANCED FINANCIAL MANAGEMENT (AFM)

CO1: Explain the role of senior financial adviser in multinational companies. (L3)

CO2: Examine the various investment appraisal.(L2)

CO3: Illustrate the various techniques in mergers and acquisition.(L4)

CO4: Illustrate the Corporate Reconstruction and Re-organization.(L4)

CO5: Assess & evaluate the role of treasury functions in multinational organisations. (L4)

3MGMT3031: BUSINESS RESEARCH METHODS

CO1: Discuss the different components of research process (L 2)

CO2: Apply different types of measurement scales and sources of measurement errors (L 3)

CO3: Acquire the complete knowledge of sampling and sampling techniques (L 3)

CO4: Classify the main qualitative and quantitative methods of business research (L 4)

CO5: Develop business reports addressing ethical, empirical and analytical problems (L 4).



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1 Semester

3MGMT1051: Business & Technology

CO1: Identify the business organization, its stakeholders, and the external environment. (L3)

CO2: Acquire sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions. (L4)

CO3: Understand the various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources. (L4)

CO4: Understand the meaning and concept of professional ethics in accounting and business (L4)

CO5: Assess the various functions of a leader, personal effectiveness, and communication. (L4)

3ACCT1031: MANAGEMENT ACCOUNTING

CO1: Understand the principles of cost and management accounting and to apply the concepts to management functions and planning. (L3)

CO2: Understand the different types of costs and cost accounting techniques/methods in the business management of manufacturing & non-manufacturing companies. (L4)

CO3: Able to understand various cost behaviors and use of accounting methods for cost calculations. (L4)

CO4: Understand and apply data analysis and various statistical techniques used to aid in decision making (L4)

CO5: Able to apply the concepts in planning and decision making and control process. (L4)



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3ACCT1041: FINANCIAL ACCOUNTING

CO1: Understand the basic principles of financial accounting for different types of organizations, and detailed insight into the various role and responsibilities of different regulatory bodies in developing IFRS standards, understand the qualitative characteristics. (L3)

CO2: Learn the double entry accounting systems, source documents, recording basic financial transactions, ledger preparation and balancing thereof. (L4)

CO3: Enable students to understand key concepts and record financial transactions with respect of tangible assets and intangible assets and other adjustments. (L4)

CO4: Equip students with skills for preparing & presenting financial statements and disclosure notes as required by the framework, also learn to identify errors and their rectification, and preparation of statement of cash flows. (L4)

CO5: Learn preparation of basic consolidated financial statements and the interpretation of financial statements using ratio analysis. (L4)

3LSGN1021 : CORPORATE & BUSINESS LAW

CO1: Discuss the formulations, administration and Management of Companies (L 2).

CO2: Examine the application of the Indian contract act of 1872 (L3).

CO3: Analyze the regulatory issues in relation to intellectual property legislations (L4).

CO4: Examine the regulatory framework relating to FEMA (L 4).

CO5: Discuss the application of consumer protection act and competition act (L 2)



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II Semester

3ACCT2051: PERFORMANCE MANAGEMENT

CO1: This paper underpins the knowledge and skills in the area of management accounting techniques. (L3)

CO2: Apply the same to evaluate the performance of both commercial and public entities with the help of budgetary control measures and standard costing tools. (L4)

CO3: The aim is to set out performance measurement both financially and non-financially in the context of business objectives. (L4)

CO4: Application of risk scenarios in pricing decisions impacting the business performance. (L4)

CO5: Students will understand the technology and employability as the need for the hour relevant with performance management. (L4)

3ACCT2101: FINANCIAL REPORTING-I

CO1: Assess the importance of conceptual framework and its relevance to financial reporting (L3)

CO2: Acquire a sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions. (L4)

CO3: Understand the preparation of individual financial statements of a company using the knowledge about IFRS/IAS. (L4)

CO4: Understand how revenue is recognized as per IFRS/IAS principles. (L4)

CO5: Using ratios and non-financial information, analyse and interpret the financial statement of a company. (L4)





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3FINC2021: FINANCIAL MANAGEMENT-I

CO1: Familiarize the role and purpose of the financial management function within a business. (L3)

CO2: Understand economic conditions under which the decisions are made and demonstrate understanding of interaction of macroeconomic policies with business. (L3)

CO3: Discuss, evaluate and apply various working capital management techniques and its importance to the business (L4)

CO4: Equip the skills to use various investment appraisal techniques to select a project and benefits of different appraisal methods. (L4)

CO5: Introduce adjusting for risk and uncertainty in investment appraisal and understand specific investment decision (L4)

III Semester

ACCT2111:FINANCIAL REPORTING-2

CO1: Understand the conceptual framework of financial reporting

CO2: Know the regulatory framework of various entities

CO3: Develop the skills in understanding the various accounting standards

CO4: Comprehend the various methods in calculating financial statements

CO5: Discern the methods in reporting, analyzing, and interpreting financial statements



3TAXN2021 : Taxation

- CO1: Understand the complete knowledge of basic concepts of income tax (L 2).
- CO2: To understand the competency power of Income tax authorities and assessment procedures (L2)
- CO3: To understand and apply the provisions for determining the residential status of individual (L3)
- CO4: Apply the provisions and compute income under the head income from salary (L4)
- CO5: Apply the provisions and compute income from house property (L4)

3ACCT4181: ADVANCED PERFORMANCE MANAGEMENT (APM)

- CO1: Understand the importance of Strategic planning and control.(L2)
- CO2: Discuss the influence of the external environment on the functioning of an organization.(L3)
- CO3: Analyze the Impact of risk and uncertainty on performance management.(L4)
- CO4: Analyze the importance of transfer pricing and divisional performance in the governance of the company.(L4)
- CO5: Assess the factors that influence the causes and effect of corporate failure.(L5)

IV Semester

3ACCT3091: STRATEGIC BUSINESS REPORTING (SBR)

- CO1: Discuss and Understand the importance of Conceptual Framework and discuss the importance of professional and ethical behaviour in corporate reporting (L2 & L3)
- CO2: Analyze and Generate report on the financial performance and position of entities in the context of various accounting issues discussed in IAS/IFRS(L4)
- CO3: Determine and Preparing consolidated financial statements which involve transactions with foreign group entities(L4)

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CO4: Analysis and Examine the implications of current issues in the context of social, environmental, national and international corporate financial reporting. (L4)

CO5: Discuss and Examine and interpret the implications of changes in accounting regulations on financial reporting (L5)

3FINC4181: ADVANCED FINANCIAL MANAGEMENT

CO1: Explain the role of senior financial adviser in multinational companies. (L3)

CO2: Examine the various investment appraisal. (L2)

CO3: Analyze the various techniques in mergers and acquisition. (L4)

CO4: Illustrate the Corporate Reconstruction and Re-organization. (L4)

CO5: Discuss the role of treasury functions in multinational organizations. (L2)

3MGMT3031: BUSINESS RESEARCH METHODS

CO1: Discuss the different components of research process (L 2)

CO2: Apply different types of measurement scales and sources of measurement errors (L 3)

CO3: Acquire the complete knowledge of sampling and sampling techniques (L 3)

CO4: Classify the main qualitative and quantitative methods of business research (L 4)

CO5: Develop business report addressing ethical, empirical and analytical problems (L 4)

V Semester

3ACCT2071: AUDITING & ASSURANCE(AA)

CO1: Explain relating to importance of auditing and corporate governance with special reference to professional ethics and ACCA code of conduct (L2)

CO2: Discuss the planning, documentation and the assessment of risks (L2)

CO3: Examine the requirement of internal control system (L3)

CO4: Analyze the significance of audit evidence in preparation of financial audit (L4)

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CO5: Assess the audit procedures, review and reports (L4)

3TAXN4131- ADVANCE TAXATION -I

CO1: Upon completing this course, students will proficiently understand and apply fundamental tax principles, engage in tax planning, differentiate between direct and indirect taxes, and analyze the tax systems of the USA, UK, Europe, and India.

CO2: solid understanding of the basics of income tax law, including key concepts like assessment year, previous year, assessee, and the different types of income.

CO3: students will be able to analyze income from salary, understand various salary components, and compute taxable salary.

CO4: Able to understand and compute taxable income from house property and business, including exemptions and deductions.

CO5: Upon completing this course, students will be able to compute capital gains, income from other sources, and total tax liability

3ACCT3031: STRATEGIC BUSINESS REPORTING-II (SBR II)

CO1: Discuss and Understand the importance of Conceptual Framework and discuss the importance of professional and ethical behaviour in corporate reporting (L2 & L3)

CO2: Analyze and Generate report on the financial performance and position of entities in the context of various accounting issues discussed in IAS/IFRS(L4)

CO3: Determine and Prepare consolidated financial statements which involve transactions with foreign group entities(L4)

CO4: Analysis and Examine the implications of current issues in the context of social, environmental, national and international corporate financial reporting. (L4)

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CO5: Discuss and Examine and interpret the implications of changes in accounting regulations on financial reporting (L5)

3FINC4191- ADVANCE FINANCIAL MANAGEMENT -II

CO1: The grasp , scope and goals of financial management, distinguishing between profit maximization and wealth maximization.

CO2: By the end of this course, students will be able to analyze working capital management, understand its components, recognize its importance, and apply various strategies to effectively manage cash, receivables, and surplus funds

CO3: Upon completing this course, students will be proficient in evaluating risk and leverage, identifying various types of risks, leveraging techniques, and computing financial ratios such as ROCE, DOL, DFL, and DCL

CO4: Upon completion, students will adeptly apply time value of money principles in capital budgeting, employing techniques like discounted payback, NPV, IRR, and profitability index method.

CO5: By the end of the course, students will thoroughly understand the cost of capital, various capital structure theories, and their impact on financing decisions and EPS maximization.

VI Semester

3ACCT3051: ADVANCED AUDIT AND ASSURANCE (AAA)

CO1: Apply excellent leadership and ethical skills to set the ‘tone from the top and promote a positive culture within the organization, adopting a whole organization perspective in managing performance and value creation (L3).

CO2: Evaluate the strategic position of the organization against the external environment and the availability of internal resources, to identify feasible strategic options (L4).

CO3: Analyze the risk profile of the organization and of any strategic options identified, within a culture of responsible risk management (L4).

CO4: Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organization’s objectives and the safeguarding of organizational assets according with international accounting standards (L4).

CO5: Assess professional skills strategic business leadership (L4).



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B.Com. (IAF) Programme**



**School of Economics and Commerce
B. Com-IAF (International Accounting and Finance)**

Scheme of Teaching and Evaluation (STE)



63ACCT1011 : Financial Accounting

Course Outcomes: On successful completion of the course, Students will be able to,

CO1: To prepare and interpret final accounts for sole proprietors, ensuring accurate representation of financial position and performance. (L 2).

CO2: The demonstrate the ability to identify, rectify, and explain errors in financial records, contributing to improved accuracy in financial reporting. (L 3).

CO3: Independently prepare bank reconciliation statements, accurately addressing discrepancies and maintaining proper financial records. (L 3).

CO4: Apply different methods of depreciation, understanding their implications on the financial health and reporting of an organization. (L 4).

CO5: Analyse prepare accounts for non-trading concerns, ensuring proper treatment of special items and adherence to Indian Accounting Standards 1 to 10. (L5).

63ITBS1011: Business & Technology

Course Outcomes: On successful completion of the course, Students will be able to,

On successful completion of the course, Students will be able to,

CO1: Identify the business organization, its stakeholders, and the external environment. (L2)

CO2: Acquire sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions. (L2)

CO3: Understand the various functions of management such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources. (L2)

CO4: Understand the meaning and concept of professional ethics in accounting and business(L2)

CO5: Assess the various functions of a leader, personal effectiveness, and communication. (L3)

63ECON1011 : BUSINESS ECONOMICS (Micro Economics)

Course Outcomes: On successful completion of the course, Students will be able to,

CO1: Discuss the different aspects of theoretical principles of economics (L 2).

CO2: Apply the mechanics of supply and demand in allocating goods and services (L 3).

CO3: Identify relationships between production and costs (L 2).

CO4: Compare and contrast the pricing mechanism and output determination under different market conditions (L 4).

CO5: Analyse the causes and consequences of macro economical aspects with respect to Indian context. (L 4).

63MATH1011: BUSINESS MATHEMATICS

Course Outcomes: On successful completion of the course, Students will be able to,

- CO1: Apply the concept of ratios to calculate a continued ratio, divide a quantity in a given ratio, illustrate proportion, describe direct, inverse and compound proportion to solve common business problems. (L3)
CO2: Interpret concepts of Matrices and Determinants and apply them in business applications. (L2)
CO3: Analyze arithmetic and geometric progressions for business applications (L4)
CO4: Apply discounting procedures, including trade discount and cash discount (L3)
CO5: Determine nominal and effective rates of interest (L4)

COMMON CORE

CPSAL1061: Hindi		
0. Course Framework		
Credits: L-T-P-C: 2-0-0-2		Syllabus Version: 1
Contact Hours / Week: 2	Total Contact Hours: 30	Level: 100
Syllabus Copy	2024-Hindi-Syllabus-CPSAL1061-pdf.pdf	

CPSAL1071: Kannada		
A. Course Framework		
Credits: L-T-P-C: 2-0-0-2		Syllabus Version: 1
Contact Hours / Week: 2	Total Contact Hours: 30	Level: 100
Syllabus Copy	2024-Kannada-Syllabus-CPSAL1071-.pdf	

Course Code: CPSAL1081

English: (SOM/SOEC/SOSSH/SOSS/SOD/SO A) Batch-2024
Course Outcomes: On successful completion of the course, Students will be able to,
CO1: Define Critical Thinking skills (L1) CO2: Compare the poetical terms and integrate creative ideas in the English Language. (L2) CO3: Interpret meaningful connectivity on the basis of characters with the plot.(L2) CO4: Develop Narrative skills to improve their writing proficiency. (L3) CO5: Construct sentences to improve their Verbal Skills.(L3)

Oral and Written Communication (4 group Schools) Course Code: CPSAL2032 Batch:2024
Course Outcomes: On successful completion of the course, Students will be able to:
CO1: Apply different listening techniques to effectively engage with diverse speakers and situations. (L3) CO2: Demonstrate proficiency in both oral and written communication, effectively expressing ideas, opinions, and information in a clear and coherent manner. (L3) CO3: Use the different methods and strategies of reading. (L3) CO4: Apply acquired knowledge in writing using appropriate tone and structure. (L3) CO5: Analyze and interpret grammatical structure in texts to enhance communication skills in various contexts, including academic writing, professional correspondence, and interpersonal communication. (L2, L3)