

Course Outcome

Semester -1.

3BCG101: FINANCIAL ACCOUNTING I

CO1 Understand and know the relevance of financial accounting, Indian Accounting Standard in line with the IFRS. (L1)

CO2 Understand the importance of Ind- AS: 2 in preparation of Final accounts (L1)

CO3 Understand the procedures of Accounting applicable in Hire Purchase, Consignment and Joint Venture. (L1)

CO4 Understand and prepare accounting for dependent branches and independent branches. (L2)

CO5 Understand the recordings of dissolution of Partnership firm including insolvency of partners. (L2)

3BCG102: BUSINESS ORGANIZATION AND MANAGEMENT

CO1 Familiarise with the conceptual knowledge of Indian Business. (L1)

CO2 Understand and know the basic knowledge of organisation and management of a business enterprise. (L1)

CO3 Understand the process of delegation of authority, and departmentation. (L1)

CO4 Able to differentiate between various styles of leadership, clear understanding on theories of motivation and control system. (L2)

CO5 To have an understanding of functional areas of management. (L1)

3BCG103: MICRO ECONOMICS

CO1 Understand the behaviour of the consumer under cardinal and ordinal utility (L1)

CO2 Understand the basic concepts of production function and cost of production (L1)

CO3 Understand how demand and supply interact in perfect competition to determine price and quantity of goods and services (L2)

CO4 Understand how demand and supply interact in monopoly to determine price and quantity of goods and services (L2)

CO5 Understand how demand and supply interact in different types of imperfect competition to determine price and quantity of goods and services (L2)

3BCG104: BUSINESS MATHEMATICS

CO1 Understand the basic matrix operations and applications in solving basic business problems. (L1)

CO2 Understand mathematical functions and basic concepts of differentiation (L1)

CO3 Apply concept of calculus to solve business problems (L3)

CO4 Understand and apply the concepts of financial mathematics in solving basic annuity problems (L1,L2)

CO5 Solve optimization problems using OR techniques (L3,L4)

5BAL171:INDIAN CONSTITUTION

CO1 Understand the ideals, Fundamental Rights and Fundamental Duties of every citizen and guidelines of the State. (L1)

CO2 Understand the working of Legislature, Executive and Judiciary at the Centre and State level. (L1)

CO3 Acquire knowledge about Human Rights and enforcement mechanisms. (L2)

7BAH103: ENGLISH-1

CO1 Analyze a short story or a poem (L3)

CO2 Identify the social ,economic and the cultural context of the literary text (L2)

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 (L4)

Semester II

3BCG201: FINANCIAL ACCOUNTING II

CO1 : Understand the provisions of the given accounting standards and applicability.
(L1)

CO2: Prepare company's financial statements. (L3)

CO3: Understand the learn method for computing profit or loss prior to incorporation (L1)

CO4: Prepare Journal entries for redemption of preference shares and debentures. (L3)

CO5: Know the technique of preparing balance sheet of NPO. (L3)

3BCG202: BUSINESS LAW

CO1 Understand the laws relating to Contracts and its application in business activities. (L1)

CO2 Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.(L2)

CO3 Understand the rules for Sale of Goods and rights and duties of a buyer and a seller. (L1)

CO4 Understand the concept of Partnership and LLPs; nature, role, powers and duties in such a relationship and its differences. (L1)

CO5 Understand the nature and types of negotiable instruments; its differences, endorsement, crossing of instruments and dishonour of an instrument. (L1)

3BCG203: MACRO ECONOMICS

CO1 Understand the basic concepts and variables in macroeconomics (L1)

CO2 Analyse concepts such as IS-LM, economic policies and determination of aggregate demand and supply in the short run and the long run (L3)

CO3 Understand the interaction between inflation and unemployment and concepts such as adaptive and rational expectation

CO4 Understand the working of an open economy (large and small), analyse Mundell-Fleming model with fixed and flexible exchange rate and interest rate differentials.

CO5 Understand basic concepts of investments in business, theories of demand for money and supply of money.



3BCG204: BUSINESS STATISTICS

CO1 Apply the summary statistics in business problems (L4)

CO2 Solve the problems using suitable probability distributions (L3)

CO3 Analyse the data using Correlation and Regression techniques (L3)

CO4 construct different types of indices and understand their applications (L5)

CO5 Estimate the future value based on Time-series data.(L5)

Semester III

3BCG301: Corporate Accounting

CO1 To know procedures of closing accounts at the time of liquidation of the company (L1,L2)

CO2 To impart the different methods of valuation of Goodwill and Shares (L3)

CO3 To prepare final accounts of the company after internal reconstruction by considering the adjustments (L4)

CO4 To Calculate purchase consideration under method of Amalgamation and pass journal entries in books of the vendor and purchasing company.(L1, L4)

3BCG302: Company Law

CO1 Know and appreciate the major core topics in company law (L1)

CO2 Understand the economic function of the company as a legal structure for business (L1)

CO3Familiar with the current policy trends and developments in Company Law (L2)

CO4 Be familiar with the current policy trends and developments in Company law and the likely impact of these trends and developments on the major topics in company law.(L1,L2)

CO5 To provide students with an awareness of current policy trends and developments in company law.(L1,L3)

3BCG303: Cost Accounting

CO1 Understand the concept of Cost Accounting and the application of costing as a tool for decision making in management. (L1)

CO2 Understand the application of various tools and techniques in the usage and control of costs such as standard costing, budgets. (L1,L3)

CO3 Learn the application of major tools and techniques in cost accounting for better decision Making process. (L2)

CO4 Have the know-how about budget control mechanism wherever needed (L3)

CO5 Be aware of major trend in cost accounting practices.(L3)

3BCR304: Income Tax Law and Practices

CO1 Computation of income tax for different assesses. (L3)

CO2 Application of principles in tax terminology. (L3)

CO3 Understand the need for a robust tax system. (L1)

CO4 Appreciate and take cognizance of tax amendments. (L2)

CO5 Enrol for professional courses CA/CMA/ACCA etc. (L2)

6BBA305: Disaster Management

CO1 Understand different concepts of disaster and management (L2)

CO2 Identify causes and effect of various types of disasters (L3)

CO3 Monitor and evaluate plan for disaster mitigation and response (L2)

CO4 Analyze disaster management plan in India (L4)

6BBA305: Disaster Management

CO1 Understand different concepts of disaster and management (L2)

CO2 Identify causes and effect of various types of disasters (L3)

CO3 Monitor and evaluate plan for disaster mitigation and response (L2)

CO4 Analyze disaster management plan in India (L4)

IV Semester

3BCG401-Human Resources Management

- CO1 On successful completion of the course, the students will be able to know the significance of human resource management and how it relates to management process. (L2)
- CO2 Understand the factors to be considered in recruiting process. (L1)
- CO3 Appreciate training and performance appraisal practices. (L2)
- CO4 Design the compensation structure and implement the different types of employee welfare activities in an organization. (L3)

3BCG402- Financial Management

- CO1:Able to understand the need for applying principles of financial management and organization structure of financial management in a company. (L2)
- CO2: Able to impart the time value of money in valuation of securities (L3)
- CO3: Understand and focus on financial discipline and capital structure in the organization (L1)
- CO4: Appreciate new methods in financing, investing, operating and business decisions (L2)
- CO5:Assess appropriate measures related to working capital and dividend decision in the organization (L4)

3BCG403-GST & Allied Taxes

- CO1 Understand the rationale for GST (L1)
- CO2 Compute Input Tax Credits of supply of Goods and Services vis-à-vis Indirect Tax Regime (L3)
- CO3 Sharing of revenue on CGST, SGST and IGST. (L3)
- CO4 Current issues - GST Council, latest developments in filing of returns, monthly collection targets. (L2)

3BCG404-Management Accounting

CO1: Make students aware of the basics of management accounting to facilitate understanding of the differences amongst other co-related accounting systems. (L2)

CO2: Apply the techniques ratio analysis for the purpose of the evaluation of financial statement and understand the adaptation of financial control through budgetary system. (L3)

CO3: Keep abreast of the application of standards control in management control process. (L2)

CO4: Understanding the importance and application of marginal control system. (L1)

CO5: Develop the skill to enable students to understand the situation based decision making. (L3)

3BCR406 - Business Research Methods

CO1: To apply statistical methods in business research (L3)

CO2: To design and plan a research study (L3)

CO3: To use problem solving and analytical skills in business field (L3)

CO4: To be able to identify business research opportunity. (L3)

3BCG406- E-Commerce

CO1: Identify and describe the unique features of e-commerce technology and discuss their business significance. (L3)

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

CO3: Discuss the basic concepts of consumer behavior and purchasing decisions. (L3)

CO4: Describe the features and functionality of electronic billing presentment and payment systems.

CO5: Identify major public safety and welfare issues raised by e-commerce. (L3)

V Semester

3BCG521: FINANCIAL REPORTING

CO1: Read, understand, interpret and analyse general purpose financial reports. (L1)

CO2: Understand differing accounting policies and their impact on financial statements. (L1)

CO3: Analyse financial statements for single entities and business combinations in accordance with international accounting standards. (L3)

CO4: Equip students with emerging trends in financial reporting (L3)

CO5: Make sound financial decisions in real world settings. (L5)

3BCG522 –AUDITING AND CORPORATE GOVERNANCE

CO1: Familiarize the process of Auditing. (L1)

CO2: To summarize the various methods of internal control system. (L2)

CO3: Awareness of Vouching in Auditing. (L1)

CO4: Awareness of the underlying verification process. (L1)

CO5: Determining the importance of ethics, rules & regulations in organisations. (L1)

3BCG523 –ADVANCED COSTING

CO1: To apply cost reduction techniques to enhance revenue. (L3)

CO2: To allocate indirect expenses to departments. allocate service department costs to other departments. Prepare departmental contribution margin income statements. (L2)

CO3: To measure overhead using plant wide overhead rates, departmental overhead rates (L1)

CO4: To create a report outlining the data to support a cost-plus pricing or *target costing* decision. (L3)

CO5: To determine the value of LCCA, how it can be successfully incorporated into the business (L4)

3BCG523 –ADVANCED COSTING

CO1: To apply cost reduction techniques to enhance revenue. (L3)

CO2: To allocate indirect expenses to departments allocate service department costs to other departments. Prepare departmental contribution margin income statements. (L2)

CO3: To measure overhead using plant wide overhead rates, departmental overhead rates (L3)

CO4: To create a report outlining the data to support a cost-plus pricing or *target costing* decision.(L4)

CO5: To determine the value of LCCA, how it can be successfully incorporated into the business (L3)

3BCG524:INDIAN FINANCIAL SYSTEM

CO1: Understand the need and purpose of a financial system. (L1)

CO2: Understand the existence of different types of Banks, their roles, trends.(L1)

CO3: Identify the need of financial services and importance of the regulatory bodies. (L1)

CO4: Understand the importance of venture capital and role of banks in providing venture capital.

CO5:View the function of banks in the growth and development of rural India. (L2)

3BCG525: 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.

3BCG526: FINANCIAL MARKETS AND SERVICES

CO1: Know the significance of Financial Markets and Services. (L1)

CO2: Understand working of Mutual Different and different types of Derivatives. (L1)

CO3:Understand the different types of Securities needed for Credit Rating.(L1)

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: Discuss the importance of environmental protection and global warming. (L1)
- CO2: Analyse the importance of sustainability (L2)

3BCG502– ENTREPRENEURSHIP

- CO1: Acquire the knowledge about the basics concepts and functions of leadership in business organizations. (L2)
- 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: Demonstrate leadership in the diversified teams to improve the efficiency of the firms (L3)
- CO5: Apply and create the culture of foster ethical leadership in the firms to have mutual respect and trust in the firms (L3)

3BCG528:ERP APPLICATIONS

- CO1: Student will be Able to Generate Reports , Vouchers, Report (L3)
- CO2: Students will be Ready for Job as all the Students will be Practicing with the Assignments Given by Tally.ERP9 (L3)
- CO3: 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 (L1)

CO2: Develop a formal dressing sense (L2)

CO3: Understand the importance of diction and brevity in Resume writing (L1)

CO4: Apply the nuances involved in Group Discussions (L3)

CO5: Attend Personal Interviews with confidence (L2)

VI SEMESTER

3BCG621:INTERNATIONAL FINANCIAL REPORTING STANDARDS

CO1: Prepare the financial statement as per IFRS. (L2)

CO2: Understand and produce the primary financial statements from trial balance for an Individual entity in accordance with IFRS. (L1)

CO3: Demonstrate and apply the rules contained in IFRS to generate appropriate accounting entries in respect of reporting performance, accounting for taxation, employee benefits, non-current assets, accounting for government grants, impairment, inventories and events after the reporting period. (L2)

CO4: Understand the sources, management and analysis of working capital.(L1)

3BCG622: ADVANCED MANAGEMENT ACCOUNTING

CO1: Identify differences between various forms of accounting—Financial, Managerial and Cost and the role of a Market Accountant Controller. (L2)

CO2: Prepare different forms of budgetary statements & gain insight into the *business* planning process necessary for effective managerial decisions.(L3)

CO3: Prepare income statements using variable costing and absorption costing. (L3)

CO4: Make various managerial decisions on the basis of learning about concepts and issues involved therein (L3)

CO5: Make sound financial decisions in real world settings



3BCG623: CORPORATE TAX PLANNING

CO1: To assess the residential status of the company and advice it for tax planning to reduce tax liability. (L3)

CO2: To give information regarding how to make profitable investment through tax planning.(L1)

CO3: To help the management to take various business decisions effectively. (L2)

CO4:To equip mergers and acquisitions with less cost by the application of tax avoidance.(L2)

CO5: To be able to assess the company and submit tax returns.(L2)

3BCG624 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

CO1: To understand investment scope (L1)

CO2: To assess and determine the best method in selecting securities. (L2)

CO3: To understand the various theories to select best portfolio. (L2)

CO4: To assess various ways to select the optimal portfolio. (L3)

3BCG625-BANKING AND INSURANCE

CO1: Understand the need and purpose of a financial system. (L1)

CO2: Understand the existence of different types of Banks, their roles, trends. (L2)

CO3. Identify the need of financial services and importance of the regulatory bodies. (L3)

CO4. Understand the importance of venture capital and role of banks in providing venture capital.

CO5. View the function of banks in the growth and development of rural India. (L3)

BCG626:PERSONAL FINANCIAL PLANNING

CO1: Planning long term retirement savings (L2)

CO2: Choose right investments decisions (L2)

CO3: Evaluate the tax efficiency of various financial products (L2)

3BCG602: PERSONAL SELLING AND SALESMANSHIP

CO1: Demonstrate sufficient knowledge, skills to meet needs of the dynamic selling environment. (L3)

CO2: Analyse the concepts, theories and applications of selling. (L3)

CO3: Discuss the necessary skills required in sales force management. (L3)

CO4: Assess the factors involved in sales force planning. (L3)

CO5: Distinguish the importance of sales force management. (L2)

3BCR627: INTERNATIONAL BUSINESS

CO1: Explain the fundamentals of international business (L2)

CO2: Illustrate the theoretical foundations of international business (L3)

CO3: Analyse the international financial environment (L3)

CO4: Analyse the working of international economic institutes for regional economic integration and involvement of India (L3)

CO5: Illustrate the different components of EXIM Trade (L3)

3BCR628: INVESTING IN STOCK MARKETS

CO1: To understand the various aspects of investments. (L1)

CO2: To assess methods to analyze stocks (L3)

CO3: To assess various investment manners for mutual fund investments. (L3)

CO4: To comprehend the various types of derivatives. (L2)

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Semester – I

3BCG101-FINANCIAL ACCOUNTING-I

Course Outcome:

- CO1: Understand and know the relevance of financial accounting. (L2)
- CO2 Apply the procedures of Accounting application in Hire Purchase & Installment. (L3)
- CO3: Apply accounting aspects relating to Consignment and Joint Venture. (L3)
- CO4: Discuss the accounting procedures for various branch accounts. (L3)
- CO5: Understand the emerging trends of accounting practices. (L2)

3BCG105–BUSINESS LAW

- CO1 Discuss the relevance of business law to individuals and businesses. (L2)
- CO2 Explain the fundamental legal principles behind contractual agreements. (L2)
- CO3 Apply intellectual property law principle and social impact of intellectual property law and policy (L3)
- CO4 Discuss the Foreign Exchange Management Act and competition between entities.(L2)
- CO5 Understand the protection of the interest of consumers and conduct a cyber security risk assessment measures (L2)

3BCG103 – MICRO ECONOMICS

- CO1: Understand the fundamentals of economics to individual decision makers, both consumers and firms. (L2)
- CO2: Apply the laws of demand and supply (L3)
- CO3: Analyse the relationship between inputs and outputs and costs associated with production (L3)
- CO4: Analyse different market structures (L4)
- CO5: Describe how wage, rent, interest and profits are determined in the market (L2)

3BCG104–BUSINESS MATHEMATICS

Course Outcome:

- CO1: Calculate problems involving basic mathematical concepts. (L2)
- CO2. Compute matrix operations and solve linear equations using matrices. (L2)
- CO3: Relate types of progression to word problems and solve them. (L2)
- CO4: Apply concept of commercial arithmetic concepts to solve business problems. (L3)
- CO5: Solve the problems involving time value of money and interpret the answer. (L3)

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5BAL171-INDIAN CONSTITUTION

Course Outcome:

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 I

Course Outcome:

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)

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

Course Outcome:

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

CO2: Identify various Commissions, Acts and policies pertaining to Indian business. (L1)

CO3: Discuss the association between 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)

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3BCH122: 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)

Semester -II

3BCG201–FINANCIAL ACCOUNTING-II

Course Outcome:

CO1: Understand the provisions of the given accounting standards(L2).

CO2: Evaluate the procedures applied in preparation of financial statements of companies. (L3).

CO3: Application of regulations relating to issue of right shares and bonus shares(L3)

CO4: Application of Journal entries for redemption of preference shares and debentures. (L3).

CO5: Prepare the balance sheet of Not – for – profit- organization. (L3)

3BCG202 –BUSINESS ORGANIZATION AND MANAGEMENT

Course Outcome:

CO1: Acquire the knowledge of basics and model of Indian Business in the post liberalizations and globalization period (L1)

CO2: Distinguish between the various types of business enterprises to identify the right form of organization for managing the business(L1)

CO3: Explain the different functions of management in organization to effectively manage the various functional teams. (L2)

CO4: Compare various styles of leadership to motivate, communicate and control the resources in the organizations. (L4)

CO5: Discuss the nature and operations of various functional areas of management to effectively manage the various functions of organizations. (L3)

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3BCG203 –MACRO ECONOMICS

Course Outcome:

- CO1: Understand the key macroeconomic variables such as output, unemployment and inflation (L1)
- CO2: Explain macro economy in the short and long run by using Keynesian IS-LM model (L2)
- CO3: Illustrate the equilibrium levels of real GDP and price level using AD-AS model (L2)
- CO4: Describe the interrelationships between output, inflation and unemployment in the economy with the help of Phillips curve (L2)
- CO5: Explain the determination of equilibrium output in an open economy with the help of Mundell-Fleming model (L2)

3BCG205: COMPANY LAW

Course Outcome:

- CO1: Recognize the core topics in Company Law (L1)
- CO2: Understand the economic function of the Company as a legal structure for business(L2)
- CO3: Familiarize with the positions, procedures, trends and developments in Company Law. (L2)
- CO4: Be examine with the developments in Company law and the likely need and impact of these investigations in Company Law. (L3)
- CO5: To provide students with an awareness of current policy ,trends ,developments and settlements during winding up in Company Law. (L3)

7BAH219-PROFESSIONAL COMMUNICATION

Course Outcome:

- 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)

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7BAH223– ENGLISH-II

Course Outcome:

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)

3BCH221: PRINCIPLES OF MARKETING

Course Outcome:

CO1: Understand the marketing Concepts, functions and the impact of marketing environment on the Marketing. (L2)

CO2: Explain and analyze the of concept of Segmentation, targeting and positioning. (L4)

CO3: Identify and differentiate product strategies, stages in PLC and product mix decisions and also understand the process of New product development. (L2,L3)

CO4: Identify and Distinguish the different pricing methods and understand the determinants of Price. (L2,L4)

CO5: To recall and explain the different elements of promotional mix, Channel options and extended Marketing mix of services (L2,L3,L4)

3BCR222 : India's Diversity and Business

Course Outcome:

CO1: Value diversity and assimilate in different cultures (L3)

CO2: Gain knowledge on regional bases of diversity based of diversity based on socio-economic, cultural, religion dimensions (L1)

CO3: Understand how different sectors work and the socio- economic dynamics which are related to occupation and employment (L3)

CO4: Be sensitive towards the socio- economics 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)

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SEMESTER-III

3BCR301 - COST ACCOUNTING

Course Outcome:

CO1: Discuss the concept of Cost Accounting and the application of costing as a tool for decision making in management. (L1)

CO2: Understand the application of various tools and techniques in control of costs. (L2)

CO3: Identify the elements of costs and absorption of overheads. (L3)

CO4: Analyze the different methods of costing. (L4)

CO5: Assess the reasons for reconciliation between cost and financial statements. (L5)

3BCG307– BUSINESS STATISTICS

Course Outcome:

CO1: Explain the characteristics and applications of statistics by representing the data in desired formats like tables, diagrams and frequency distributions. (L2)

CO2: Compute arithmetic mean, median and mode for given data and interpret the same. (L3)

CO3: Apply measures of variation like Mean deviation, Standard deviation, Variance and Skewness to examine the variation as well as direction of variation in given data. (L3)

CO4: Calculate the numerical measure of showing the extent of relationship between variables using Karl Pearson Coefficient of correlation and Spearman's Rank Correlation and hence predicting the values of variable in bivariate data using linear regression. (L3)

CO5: (a) Examine the trend in time series data to predict the future trend value using moving average method and least square method. (L4)

(b) Construct and interpret the price index number (Construction of Laspeyre's, Paasche's, Dobish Bowley, Marshall Edgeworth and Fisher's price index numbers), quantity index number, Consumer price index number, Cost of Living index number (L4)

3BCR303- CORPORATE ACCOUNTING

Course Outcome:

CO1: To impart the different methods of valuation of Goodwill and Shares. (L1)

CO2: To prepare final accounts of the company after internal reconstruction by considering the Adjustments. (L2)

CO3: To Calculate purchase consideration under method of Amalgamation and pass journal entries in books of the vendor and purchasing company. (L3)

CO4: To understand the importance of holding company and its consolidated balance sheet. (L3)

CO5: To prepare liquidator's remuneration. (L2)



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3BCR304: INCOME TAX LAW AND PRACTICES

Course Outcome:

CO1: Acquire the complete knowledge of basic concepts of income tax. (L1)

CO2: Apply the provisions and compute income under different heads. (L2)

CO3: Identify and comply with the relevant provisions of the Income Tax Act in case of individual assesses. (L3)

CO4: Equip with procedures and provisions of on-line filing of Income Tax returns and refund process. (L4)

CO5: Enroll for professional courses CA/CMA/ACCA etc. (L5)

6BBA305: DISASTER MANAGEMENT

Course Outcome:

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

CO2: Predict and analyses 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

Course Outcome:

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)

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3BCH321: CAPITAL & COMMODITY MARKETS

Course Outcome:

- 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)

3BCH322: NEW VENTURE PLANNING

Course Outcome:

- 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

Course Outcome:

- CO-1: Apply number theory methods for quick calculation and manipulation of numbers (L3)
- CO-2: Solve problems of various arrangements (Circular and Linear) (L4)
- CO-3: Apply the concepts of ratio, proportions, percentages, and averages to calculate class /set relationship (L3)
- CO-4: Utilize the concept of work-time-efficiency and distance-time-speed to solve problems (L1)
- CO-5: Illustrate their conceptual knowledge of blood relationships (L1)
- CO-6: Identify and make use of English grammar to understand problems relating to verbal ability (L1)

IV SEMESTER

3BCG401– MANAGEMENT ACCOUNTING

Course Outcome:

- CO1: Make students aware of the basics of management accounting and to facilitate them in understanding the differences amongst other co-related accounting systems. (L1).
- CO2: Apply the techniques of ratio analysis for the purpose of the evaluation of financial statement.(L2)
- CO3: Identify the role of budgeting in formulating short-term objectives and planning .(L3)

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CO4: Keep abreast of the application of standards control in management control process.(L4)
CO5: Summarize the importance and application of marginal control system(L5).

3BCG402– FINANCIAL MANAGEMENT

Course Outcome:

CO1: Able to understand the need for applying principles of financial management and organization structure of financial management in a company. (L1)
CO2: Able to impart the time value of money in valuation of securities. (L3)
CO3: Understand and focus on financial discipline and capital structure in the organization. (L2)
CO4: Appreciate new methods in financing, investing, operating and business decisions. (L5)
CO5: Assess appropriate measures related to working capital and dividend decision in the organization.(L4)

3BCG403– HUMAN RESOURCES MANAGEMENT

Course Outcome:

CO1: Explain the concepts of HRM. (L2)
CO2: Develop strategies for planning and selecting appropriate Human Resources. (L4)
CO3: Design training and development programmes to inculcate the updated knowledge. (L4)
CO4: Apply performance appraisal methods systematically and impartially. (L3)
CO5: Analyse appropriate maintenance techniques to create health working environment.(L4)

3BCG404– GST AND ALLIED TAXES

Course Outcomes:

CO1: Understand the rationale for GST (L2)
CO2: Compute Input Tax Credits of supply of Goods and Services vis-à-vis Indirect Tax Regime (L3)
CO3: Sharing of revenue on CGST, SGST and IGST. (L1)
CO4: Current issues - GST Council, latest developments in filing of returns, monthly collection targets. (L4)
CO5: Assess Customs Act and Customs Duty (L5)

3BCG407– BUSINESS RESEARCH METHODS

Course Outcomes:

CO1: Illustrate the different components of research process (L2)
CO2: Apply different types of measurement scales and sources of measurement errors (L3)



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CO3: Classify the main qualitative and quantitative methods of business research (L2)

3BCG406– E-COMMERCE

Course Outcomes:

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)

3BCH423: BUSINESS ETHICS

Course Outcomes:

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

CO2: Identify the consequences of unethical behavior and business practices in the development of society (L1)

CO3: Examine the role of good corporate governance in ensuring business ethics (L3)

CO4: Analyze the impact of good board to ensure fair trade practices in the industry. (L4)

CO5: Justify the role of auditors who play a critical role in ensuring ethical financial transactions (L5)

3BCH424 :ECOSYSTEM OF STARTUPS

Course Outcomes:

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

Course Outcomes:

CO1: Apply the concepts and understanding, in their day to day lives more consciously (L3)



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CO2: Identify their areas of strengths and weaknesses, and work on them systematically (L1)

CO3: Make use of the knowledge to become well rounded individuals (L1)

Semester V

3BCR501: MANAGEMENT PRINCIPLES AND APPLICATION

Course Outcome:

CO1: Discuss the fundamental concepts and functions of Management. (L4)

CO2: Describe the appropriate plan required in accordance with the Management Strategies. (L5)

CO3: Distinguish between various forms of organizations and decide upon right span of control. (L2)

CO4: Compare the theories of motivation and find its relevance in the current scenario. (L5)

CO5: Appraise the significance control in the effective management of business organizations. (L4)

3BCR521: FINANCIAL REPORTING

Course Outcome:

CO1: Understand and analyze the general purpose financial reports.(L2)

CO2: Understand different accounting policies and their impact on financial statements. (L2)

CO3: Analyse the financial statements for single entities and business combinations in accordance with international accounting standards. (L4)

CO4: Explain the emerging trends in financial reporting (L2)

CO5: Discuss the recent trends in the preparation of financial reporting. (L3)

3BCR522 –AUDITING AND CORPORATE GOVERNANCE

Course Outcome:

CO1: Understand the process of Auditing. (L2)

CO2: Assess the various methods of internal control system. (L5)

CO3: Discuss the vouching process in auditing. (L4)

CO4: Analyze the underlying verification process in auditing (L4)

CO5: Determining the importance of ethics, rules & regulations in an organization.(L1)

3BCR523 –ADVANCED COSTING

Course Outcome:

CO1: Apply cost reduction techniques to enhance revenue. (L3)

CO2: Allocate indirect expenses to departments. Allocate service department costs to other departments. Prepare departmental contribution margin income statements. (L1, L2)

CO3: Measure overhead using plant wide overhead rates, departmental overhead rates. (L3)



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CO4: Create a report outlining the data to support a cost-plus pricing or target costing decision. (L1)

CO5: Determine the value of LCCA, how it can be successfully incorporated into the business. (L2)

3BCR524:INDIAN FINANCIAL SYSTEM

Course Outcome:

CO1: Describe the need and purpose of a financial system in India. (L3)

CO2: Analyze the different functions of the banks and their roles. (L4)

CO3: Assess the need of financial services and importance of the regulatory bodies. (L4)

CO4: Explain the importance of venture capital and the role of banks in providing venture capital. (L4)

CO5: Assess the function of banks in the growth and development of rural India.(L4)

3BCR525: FUNDAMENTALS OF INVESTMENT

Course Outcome:

CO1: Explain the meaning of investments and its importance. (L1)

CO2: Outline the basic steps in various investments. (L1, L2)

CO3: Compute the ratios relating to return on investment and yield. (L4)

CO4: Identify the suitable investments and tax advantages. (L3)

CO5: Determine the risk and returns on investments.(L4)

3BCR526: FINANCIAL MARKETS AND SERVICES

Course Outcome:

CO1: Describe the operation of various financial markets and services in India (L2)

CO2: Explain the need and application of venture capital in India (L3)

CO3: Compare and analyze the function of mutual fund as in investment tool (L3, L4)

CO4: Discuss the role and importance of derivatives markets in India (L5)

CO5: Analyze and compare the functions of various credit rating agencies approved by RBI (L4)

3BCG504 –INTERNSHIP

Course Outcome:

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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- CO3: Demonstrate therapeutic and professional skills required in professional settings. (L5)
CO4: Acquire experiential learning and get sensitized toward the requirements of professional requirement. (L1)
CO5: Apply the professional knowledge while interacting with different stakeholders. (L3)

7BAH532– ENVIRONMENT AND SUSTAINABILITY

Course Outcome:

- CO1: Analyse the importance of environment and sustainability (L4)
CO2: Discuss the management of environmental issues.(L5)
CO3: Describe the importance of environmental laws and their implication.(L2)
CO4: Discuss the importance of environmental protection and global warming (L5)
CO5: Assess the system that exists around human being and report their shortcomings. (L4)

3BCR502– ENTREPRENEURSHIP

Course Outcome:

- CO1: Acquire the knowledge about the basic concepts and functions of leadership in business organizations.(L1)
CO2: Investigate, understand and be able to apply significant models, theories and concepts of leadership (L3)
CO3: Analyse and compare the different styles of leadership to select the right style for managing the organizations. (L4)
CO4: Demonstrate leadership in the diversified teams to improve the efficiency of the firms (L5)
CO5: Analyze and understand the success and failure of entrepreneurs in India. (L4)

3BCR527 –BUSINESS AND SOCIETY

Course Outcome:

- CO1: Understand the society and its interface with business.(L2)
CO2: Explain the role of the society towards sustainable development of the business.(L2)
CO3: Analyze the role of leadership towards maintaining the transparency and in governance. (L4)
CO4: Discuss the relationship between corporate sustainability and sustainable development.(L3)
CO5: Assess the importance of clean and green programs and regulations towards environmental sustainability.(L3)

ULSI501: FINISHING SCHOOL SKILLS

Course Outcome:

- 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)

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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. (L2)

Semester VI

3BCR601: INTERNATIONAL FINANCIAL MANAGEMENT

Course Outcome:

CO1: Discuss the IFM and their recent trends (L3)

CO2: Explain the fundamental of agencies facilitating international flow of funds.(L2)

CO3: Understand the overview of monetary system (L2)

CO4: Analyse the functions and structure of foreign exchange market.(L4)

CO5: Analyze the exchange and commodities market.(L4)

3BCR621:INTERNATIONAL FINANCIAL REPORTING STANDARDS

Course Outcome:

CO1: Discuss the conceptual aspects of IFRS in preparation of financial statement.(L3)

CO2: Prepare the financial reports in accordance with the IFRS guidelines.(L1)

CO3: Analyze and apply IFRS guidelines in the preparation of financial statements.(L4)

CO4: Acquire skills in preparation of consolidated financial statement as per IFRS.(L1)

CO5: Analyze and apply the need and practical aspects of working capital.(L4)

3BCR622: ADVANCED MANAGEMENT ACCOUNTING

Course Outcome:

CO1: Identify the differences between various forms of accounting—Financial, Managerial and Cost and the role of a Market Accountant Controller.(L1)

CO2: Assess different forms of budgetary statements & gain insight into the business planning process necessary for effective managerial decisions. (L3)

CO3: Analyze the income statements using variable costing and absorption costing.(L4)

CO4: Discuss the different business situations in which the managerial decision-making process is important.(L3)

CO5: Explain the concept of divisional performance measurements and transfer pricing.(L2)

3BCR623: CORPORATE TAX PLANNING

Course Outcome:

CO1: Discuss the process of tax planning (L2)



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- CO2: Identify various investment opportunities through tax planning (L2)
CO3: Discuss the role of management in appropriate business decisions in relation to tax planning (L2)
CO4: Examine the ways in which mergers and acquisitions undertaken with less cost by the application of tax planning (L5)
CO5: Analyze the company's total income and tax liability. (L4)

3BCR624: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Outcome:

- CO1: Discuss the theoretical and practical background in the field of investments.(L4)
CO2: Construct and manage the portfolios such as bond and equity in the real world.(L5)
CO3: Determine the value of equity and debt instruments. (L2)
CO4: Explain the basics of portfolio management. (L2)
CO5: Analyze the theories of portfolio management and its application in the field of investment. (L4)

3BCR625-BANKING AND INSURANCE

Course Outcome:

- CO1: Understand the overview of banking system in India.(L2)
CO2: Explain the credit instruments and use in different banks.(L3)
CO3: Identify the need of financial services and importance of the regulatory bodies.(L1)
CO4: Understand the importance of venture capital and role of banks in providing venture capital.(L1)
CO5: Discuss the function of banks in the growth and development of rural India.(L4)

3BCR626: PERSONAL FINANCIAL PLANNING

Course Outcome:

- CO1: Enable student to understand the basic concepts of financial planning.(L1)
CO2: Apply the skill of selecting the right investment avenues through proper cash management. (L3)
CO3: Apply the skill to ascertain the level of income at the time of retirement and plan investment process accordingly.(L3)
CO4: Evaluate the various risks associated in the investment process.(L4)
CO5: Analyze the process of tax planning and plan for the estate.(L4)

3BCG602: PERSONAL SELLING AND SALESMANSHIP

Course Outcome:

- CO1: Discuss the basic understand of personal skills in selling.(L3)



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- CO2: Analyse the concepts, theories and applications of selling.(L4)
CO3: Discuss the necessary skills required in sales force management.(L3)
CO4: Assess the factors involved in sales force planning in the management of sales task force.
(L4)
CO5: Analyze the importance of sales force management.(L4)

3BCR627: INTERNATIONAL BUSINESS

Course Outcome:

- CO1: Explain the fundamentals of international business (L3)
CO2: Illustrate the theoretical foundations of international business (L2)
CO3: Analyze the international financial environment (L4)
CO4: Analyze the working of international economic institutes for regional economic integration and involvement of India (L4)
CO5: Illustrate the different components of EXIM Trade. (L2)

3BCR628: INVESTING IN STOCK MARKETS

Course Outcome:

- CO1: Discuss the fundamentals of investments (L3)
CO2: Analyze the valuation of stock using various parameters.(L4)
CO3: Analyse the importance of investment in mutual funds and derivatives (L4)
CO4: Comprehend the various types of derivatives.(L2)
CO5: Assess the different types of commodity markets and their trading procedures.(L5)

Semester I

3BCG101-FINANCIAL ACCOUNTING –I

- CO1: Understand and know the relevance of financial accounting. (L2)
- CO2 Apply the procedures of Accounting application in Hire Purchase & Installment. (L3)
- CO3: Apply accounting aspects relating to Consignment and Joint Venture. (L3)
- CO4: Discuss the accounting procedures for various branch accounts. (L3)
- CO5: Understand the emerging trends of accounting practices. (L2)

3BCG202–BUSINESS LAW

- CO1: Discuss the relevance of business law to individuals and businesses. (L2)
- CO2. Explain the fundamental legal principles behind contractual agreements. (L2)
- CO3: Apply intellectual property law principle and social impact of intellectual property law and policy. (L3)
- CO4: Discuss the Foreign Exchange Management Act and competition between entities.(L2)
- CO5: Understand the protection of the interest of consumers and conduct a cyber security risk assessment measures (L2)

3BCG103–MICRO ECONOMICS

- CO1: Understand the fundamentals of economics to individual decision makers, both consumers and firms. (L2)
- CO2. Apply the laws of demand and supply (L3)
- CO3: Analyse the relationship between inputs and outputs and costs associated with production (L3)
- CO4: Analyse different market structures (L4)
- CO5: Describe how wage, rent, interest and profits are determined in the market (L2)

3BCG104–BUSINESS MATHEMATICS

- CO1: Calculate problems involving basic mathematical concepts. (L2)
- CO2. Compute matrix operations and solve linear equations using matrices. (L2)
- CO3: Relate types of progression to word problems and solve them. (L2)
- CO4: Apply concept of commercial arithmetic concepts to solve business problems. (L3)
- CO5: Solve the problems involving time value of money and interpret the answer. (L3)

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)

7BAH103–ENGLISH I

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

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)

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)

II Semester

3BCG201–FINANCIAL ACCOUNTING - II

CO1: Understand the provisions of the given accounting standards (L2).

CO2: Evaluate the procedures applied in preparation of financial statements of companies. (L3).

CO3: Application of regulations relating to issue of right shares and bonus shares(L3)

CO4: Application of Journal entries for redemption of preference shares and debentures. (L3).

CO5: Prepare the balance sheet of Not – for – profit- organization. (L3)

3BCG102 –BUSINESS ORGANIZATION AND MANAGEMENT

CO1: Acquire the knowledge of basics and model of Indian Business in the post liberalizations and globalization period (L1)

CO2. Distinguish between the various types of business enterprises to identify the right form of organization for managing the business(L1)

CO3: Explain the different functions of management in organization to effectively manage the various functional teams. (L2)

CO4: Compare various styles of leadership to motivate, communicate and control the resources in the organizations. (L4)

CO5: Discuss the nature and operations of various functional areas of management to effectively manage the various functions of organizations. (L3)

3BCG203 –MACRO ECONOMICS

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

CO1: Understand the key macroeconomic variables such as output, unemployment and inflation (L1)

CO2. Explain macro economy in the short and long run by using Keynesian IS-LM model (L2)

CO3: Illustrate the equilibrium levels of real GDP and price level using AD-AS model (L2)

CO4: Describe the interrelationships between output, inflation and unemployment in the economy with the help of Phillips curve (L2)

CO5: Explain the determination of equilibrium output in an open economy with the help of Mundell-Fleming model (L2)

3BCG302: COMPANY LAW

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

CO1: Recognize the core topics in Company Law (L1)

CO2: Understand the economic function of the Company as a legal structure for business(L2)

CO3: Familiarize with the positions, procedures, trends and developments in Company Law. (L2)

CO4: Be examine with the developments in Company law and the likely need and impact of these investigations in Company Law. (L3)

CO5: To provide students with an awareness of current policy trends, developments and settlements during winding up in Company Law. (L3)

7BAH205– PROFESSIONAL COMMUNICATION

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

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)

7BAH203– ENGLISH-2

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

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)

III Semester

3BCG301– COST ACCOUNTING

Course Outcomes:

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

CO1: Discuss the concept of Cost Accounting and the application of costing as a tool for decision making in management. (L1)

CO2: Understand the application of various tools and techniques in control of costs. (L2)

CO3: Identify the elements of costs and absorption of overheads. (L3)

CO4: Analyze the different methods of costing. (L4)

CO5: Assess the reasons for reconciliation between cost and financial statements. (L5)

3BCG307 –BUSINESS STATISTICS

CO1: Explain the characteristics and applications of statistics by representing the data in desired formats like tables, diagrams and frequency distributions. (L2)

CO2. Compute arithmetic mean, median, mode, partition values like quartiles, Deciles and percentiles for given data and interpret the same. (L3)

CO3: Apply measures of variation like Mean deviation, Standard deviation, Variance and Skewness to examine the variation as well as direction of variation in given data. (L3)

CO4: Calculate the numerical measure of showing the extent of relationship between variables using Karl Pearson Coefficient of correlation and Spearman's Rank Correlation and hence predicting the values of variable in bivariate data using linear regression. (L3)

CO5: (a) Examine the trend in time series data to predict the future trend value using moving average method and least square method. (L4)

(b) Construct and interpret the price index number (Construction of Laspeyre's, Paasche's, Dobish Bowley, Marshall Edgeworth and Fisher's price index numbers), quantity index number, Consumer price index number, Cost of Living index number (L4)

3BCG303 - CORPORATE ACCOUNTING

CO1: To impart the different methods of valuation of Goodwill and Shares. (L1)

CO2: To prepare final accounts of the company after internal reconstruction by considering the

Adjustments. (L2)

CO3: To Calculate purchase consideration under method of Amalgamation and pass journal entries in

books of the vendor and purchasing company. (L3)

CO4: To understand the importance of holding company and its consolidated balance sheet. (L3)

CO5: To prepare liquidator's remuneration. (L2)

3BCG304: INCOME TAX LAW AND PRACTICES

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

CO1: Acquire the complete knowledge of basic concepts of income tax. (L1)

CO2: Apply the provisions and compute income under different heads. (L2)

CO3: Identify and comply with the relevant provisions of the Income Tax Act in case of individual assesses. (L3)

CO4: Equip with procedures and provisions of on-line filing of Income Tax returns and refund process. (L4)

CO5: Enroll for professional courses CA/CMA/ACCA etc. (L5)

6BBA305: DISASTER MANAGEMENT

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

CO2: Predict and analyses 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

CO1: Describe the fundamentals of Information Technology (IT) infrastructure components: hardware, software, network and data communications systems. (L1)

CO2: Demonstrate proper file management techniques to manage electronic files and folders in a local and networked environment. (L2)

CO3: Use business productivity software tools (MS Word, MS PowerPoint, MS Excel) to analyze data and find solutions to business problems. (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

3BCG402– FINANCIAL MANAGEMENT

CO1: Able to understand the need for applying principles of financial management and organization structure of financial management in a company. (L1)

CO2: Able to impart the time value of money in valuation of securities. (L3)

CO3: Understand and focus on financial discipline and capital structure in the organization. (L2)

CO4: Appreciate new methods in financing, investing, operating and business decisions. (L5)

CO5: Assess appropriate measures related to working capital and dividend decision in the organization. (L4)

3BCG403– HUMAN RESOURCES MANAGEMENT

CO1: Explain the concepts of HRM. (L2)

CO2: Develop strategies for planning and selecting appropriate Human Resources. (L4)

CO3: Design training and development programmes to inculcate the updated knowledge. (L4)

CO4: Apply performance appraisal methods systematically and impartially. (L3)

CO5: Analyse the appropriate maintenance techniques to create health working environment. (L4)

3BCG404– GST AND ALLIED TAXES

CO1: Understand the rationale for GST (L2)

CO2: Compute Input Tax Credits of supply of Goods and Services vis-à-vis Indirect Tax Regime (L3)

CO3: Sharing of revenue on CGST, SGST and IGST. (L5)

CO4: Current issues - GST Council, latest developments in filing of returns, monthly collection targets. (L4)

CO5: Assess Customs Act and Customs Duty(L5)

3BCG407– Business Research Methods

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

CO2: Apply different types of measurement scales and sources of measurement errors (L3)

CO3: Classify the main qualitative and quantitative methods of business research (L2)

CO4: Develop business report addressing ethical, empirical and analytical problems (L3)

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)

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

3BCG521: FINANCIAL REPORTING

CO1: Understand and analyze the general purpose financial reports.

CO2: Understand different accounting policies and their impact on financial statements.

CO3: Analyse the financial statements for single entities and business combinations in accordance with international accounting standards.

CO4: Explain the emerging trends in financial reporting

CO5: Discuss the recent trends in the preparation of financial reporting.

3BCG522 –AUDITING AND CORPORATE GOVERNANCE

CO1: Understand the process of Auditing.

CO2: Assess the various methods of internal control system.

CO3: Discuss the vouching process in auditing.

CO4: Analyze the underlying verification process in auditing

CO5: Determining the importance of ethics, rules & regulations in an organization.

3BCG523 –ADVANCED COSTING

CO1: Apply cost reduction techniques to enhance revenue.

CO2: Allocate indirect expenses to departments. Allocate service department costs to other departments. Prepare departmental contribution margin income statements.

CO3: Measure overhead using plant wide overhead rates, departmental overhead rates.

CO4: Create a report outlining the data to support a cost-plus pricing or target costing decision.

CO5: Determine the value of LCCA, how it can be successfully incorporated into the business.

3BCG524:INDIAN FINANCIAL SYSTEM

CO1: Describe the need and purpose of a financial system in India.

CO2: Analyze the different functions of the banks and their roles.

CO3: Assess the need of financial services and importance of the regulatory bodies.

CO4: Explain the importance of venture capital and role of banks in providing venture capital.

CO5: Assess the function of banks in the growth and development of rural India.

3BCG525: FUNDAMENTALS OF INVESTMENT

CO1: Explain the meaning of investments and its importance.

CO2: Outline the basic steps in various investments.

CO3: Compute the ratios relating to return on investment and yield.

CO4: Identify the suitable investments and tax advantages.

CO5: Determine the risk and returns on investments.

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 sensitized toward the requirements of professional requirement.

CO5: Apply the professional knowledge while interacting with different stakeholders.

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.

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.

3BCG527 –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.

3BCG528: 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

CO4: Explain the Statements of accounts, Statements of Inventory and MIS Reports in Tally.ERP9

CO5: Understand Value Added Tax (VAT) Reports, Central Sales Tax (CST) Reports - and Tax Deduction (TDS) Reports.

VI Semester

3BCG621: INTERNATIONAL FINANCIAL REPORTING STANDARDS

CO1: Discuss the IFM and their recent trends

CO2: Explain the fundamental of agencies facilitating international flow of funds.

CO3: Understand the overview of monetary system

CO4: Analyse the functions and structure of foreign exchange market.

CO5: Analyze the exchange and commodities market.

3BCG622: ADVANCED MANAGEMENT ACCOUNTING

CO1: Identify the differences between various forms of accounting—Financial, Managerial and Cost and the role of a Market Accountant Controller.

CO2: Assess different forms of budgetary statements & gain insight into the business planning process necessary for effective managerial decisions.

CO3: Analyze the income statements using variable costing and absorption costing.

CO4: Discuss the different business situations in which the managerial decision-making process is important.

CO5: Explain the concept of divisional performance measurements and transfer pricing.

3BCG623: CORPORATE TAX PLANNING

CO1: Discuss the process of tax planning

CO2: Identify various investment opportunities through tax planning

CO3: Discuss the role of management in appropriate business decisions in relation to tax planning

CO4: Examine the ways in which mergers and acquisitions undertaken with less cost by the application of tax planning

CO5: Analyze the company's total income and tax liability.

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.

3BCG625-BANKING AND INSURANCE

- CO1:** Understand the overview of banking system in India.
- CO2:** Explain the credit instruments and use in different banks.
- CO3:** Identify the need of financial services and importance of the regulatory bodies.
- CO4:** Understand the importance of venture capital and role of banks in providing venture capital.
- CO5:** Discuss the function of banks in the growth and development of rural India.

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.

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

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CO5: Analyze the importance of sales force management.

3BCG627: INTERNATIONAL BUSINESS

CO1: Explain the fundamentals of international business

CO2: Illustrate the theoretical foundations of international business

CO3: Analyze the international financial environment

CO4: Analyze the working of international economic institutes for regional economic integration and involvement of India

CO5: Illustrate the different components of EXIM Trade.

3BCG628: 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

CO4: Comprehend the various types of derivatives.

CO5: Assess the different types of commodity markets and their trading procedures.

Semester I

3BCG101-FINANCIAL ACCOUNTING I

- CO1: Understand and know the relevance of financial accounting. (L2)
- CO2 Apply the procedures of Accounting application in Hire Purchase & Installment. (L3)
- CO3: Apply accounting aspects relating to Consignment and Joint Venture. (L3)
- CO4: Discuss the accounting procedures for various branch accounts. (L3)
- CO5: Understand the emerging trends of accounting practices. (L2)

3BCG105–BUSINESS LAW

- CO1: Discuss the relevance of business law to individuals and businesses. (L2)
- CO2. Explain the fundamental legal principles behind contractual agreements. (L2)
- CO3: Apply intellectual property law principle and social impact of intellectual property law and policy. (L3)
- CO4: Discuss the Foreign Exchange Management Act and competition between entities.(L2)
- CO5: Understand the protection of the interest of consumers and conduct a cyber security risk assessment measures (L2)

3BCG103–MICRO ECONOMICS

- CO1: Understand the fundamentals of economics to individual decision makers, both consumers and firms. (L2)
- CO2. Apply the laws of demand and supply (L3) CO3: Analyse the relationship between inputs and outputs and costs associated with production (L3)
- CO4: Analyse different market structures (L4)
- CO5: Describe how wage, rent, interest and profits are determined in the market (L2)

3BCG104–BUSINESS MATHEMATICS

- CO1: Calculate problems involving basic mathematical concepts. (L2)
- CO2. Compute matrix operations and solve linear equations using matrices. (L2)
- CO3: Relate types of progression to word problems and solve them. (L2)
- CO4: Apply concept of commercial arithmetic concepts to solve business problems. (L3)
- CO5: Solve the problems involving time value of money and interpret the answer. (L3)

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 I

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)

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)

Semester -II

3BCG201–Financial Accounting II

CO1: Understand the provisions of the given accounting standards (L2).

CO2: Evaluate the procedures applied in preparation of financial statements of companies. (L3).

CO3: Application of regulations relating to issue of right shares and bonus shares(L3)

CO4: Application of Journal entries for redemption of preference shares and debentures. (L3).

CO5: Prepare the balance sheet of Not – for – profit- organization. (L3)

3BCG202 –BUSINESS ORGANIZATION AND MANAGEMENT

CO1: Acquire the knowledge of basics and model of Indian Business in the post liberalizations and globalization period (L1)

CO2. Distinguish between the various types of business enterprises to identify the right form of organization for managing the business(L1)

CO3: Explain the different functions of management in organization to effectively manage the various functional teams. (L2)

CO4: Compare various styles of leadership to motivate, communicate and control the resources in the organizations. (L4)

3BCG203 –MACRO ECONOMICS

CO1: Understand the key macroeconomic variables such as output, unemployment and inflation (L1)

CO2. Explain macro economy in the short and long run by using Keynesian IS-LM model (L2)

CO3: Illustrate the equilibrium levels of real GDP and price level using AD-AS model (L2)

CO4: Describe the interrelationships between output, inflation and unemployment in the economy with the help of Phillips curve (L2)

CO5: Explain the determination of equilibrium output in an open economy with the help of Mundell-Fleming model (L2)

3BCG205: COMPANY LAW

CO1: Recognize the core topics in Company Law (L1)

CO2: Understand the economic function of the Company as a legal structure for business(L2)

CO3: Familiarize with the positions, procedures, trends and developments in Company Law. (L2)

CO4: Be examine with the developments in Company law and the likely need and impact of these investigations in Company Law. (L3)

CO5: To provide students with an awareness of current policy trends, developments and settlements during winding up in Company Law. (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)

7BAH223– ENGLISH-2

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)

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

Semester -III

3BCG301– COST ACCOUNTING

CO1: Discuss the concept of Cost Accounting and the application of costing as a tool for decision making in management. (L1)

CO2: Understand the application of various tools and techniques in control of costs. (L2)

CO3: Identify the elements of costs and absorption of overheads. (L3)

CO4: Analyze the different methods of costing. (L4)

CO5: Assess the reasons for reconciliation between cost and financial statements. (L5)

3BCG307 –BUSINESS STATISTICS

CO1: Explain the characteristics and applications of statistics by representing the data in desired formats like tables, diagrams and frequency distributions. (L2)

CO2. Compute arithmetic mean, median, mode, partition values like quartiles, Deciles and percentiles for given data and interpret the same. (L3)

CO3: Apply measures of variation like Mean deviation, Standard deviation, Variance and Skewness to examine the variation as well as direction of variation in given data. (L3) CO4: Calculate the numerical measure of showing the extent of relationship between variables using Karl Pearson Coefficient of correlation and Spearman's Rank Correlation and hence predicting the values of variable in bivariate data using linear regression. (L3)

3BCG303 - CORPORATE ACCOUNTING

CO1: To impart the different methods of valuation of Goodwill and Shares. (L1)

CO2: To prepare final accounts of the company after internal reconstruction by considering the Adjustments. (L2)

CO3: To Calculate purchase consideration under method of Amalgamation and pass journal entries in books of the vendor and purchasing company. (L3)

CO4: To understand the importance of holding company and its consolidated balance sheet. (L3)

CO5: To prepare liquidator's remuneration. (L2)

3BCG304: INCOME TAX LAW AND PRACTICES

CO1: Acquire the complete knowledge of basic concepts of income tax. (L1)

CO2: Apply the provisions and compute income under different heads. (L2)

CO3: Identify and comply with the relevant provisions of the Income Tax Act in case of individual assesses. (L3)

CO4: Equip with procedures and provisions of on-line filing of Income Tax returns and refund process. (L4)

CO5: Enroll for professional courses CA/CMA/ACCA etc. (L5)

6BBA305: DISASTER MANAGEMENT

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

CO2: Predict and analyses 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

CO1: Describe the fundamentals of Information Technology (IT) infrastructure components: hardware, software, network and data communications systems. (L1)

CO2: Demonstrate proper file management techniques to manage electronic files and folders in a local and networked environment. (L2)

CO3: Use business productivity software tools (MS Word, MS PowerPoint, MS Excel) to analyze data and find solutions to business problems. (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

Semester -IV

3BCG401– MANAGEMENT ACCOUNTING

CO1: Make students aware of the basics of management accounting and to facilitate them in understanding the differences amongst other co-related accounting systems. (L1).

CO2: Apply the techniques of ratio analysis for the purpose of the evaluation of financial statement.(L2)

CO3: Identify the role of budgeting in formulating short-term objectives and planning .(L3)

CO4: Keep abreast of the application of standards control in management control process. (L4)

CO5: Summarize the importance and application of marginal control system. (L5)

3BCG402– FINANCIAL MANAGEMENT

CO1: Able to understand the need for applying principles of financial management and organization structure of financial management in a company. (L1)

CO2: Able to impart the time value of money in valuation of securities. (L3)

CO3: Understand and focus on financial discipline and capital structure in the organization. (L2)

CO4: Appreciate new methods in financing, investing, operating and business decisions. (L5)

CO5: Assess appropriate measures related to working capital and dividend decision in the organization. (L4)

3BCG403– HUMAN RESOURCES MANAGEMENT

CO1: Explain the concepts of HRM. (L2)

CO2: Develop strategies for planning and selecting appropriate Human Resources. (L4)

CO3: Design training and development programmes to inculcate the updated knowledge. (L4)

CO4: Apply performance appraisal methods systematically and impartially. (L3)

3BCG404– GST AND ALLIED TAXES

CO1: Understand the rationale for GST (L2)

CO2: Compute Input Tax Credits of supply of Goods and Services vis-à-vis Indirect Tax Regime (L3)

CO3: Sharing of revenue on CGST, SGST and IGST. (L5)

CO4: Current issues - GST Council, latest developments in filing of returns, monthly collection targets. (L4)

CO5: Assess Customs Act and Customs Duty(L5)

3BCG407– Business Research Methods

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

CO2: Apply different types of measurement scales and sources of measurement errors (L3)

CO3: Classify the main qualitative and quantitative methods of business research (L2)

CO4: Develop business report addressing ethical, empirical and analytical problems (L3)

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)

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

Fifth Semester

3BCG521: FINANCIAL REPORTING

CO1: Understand and analyze the general purpose financial reports.

CO2: Understand different accounting policies and their impact on financial statements.

CO3: Analyse the financial statements for single entities and business combinations in accordance with international accounting standards.

CO4: Explain the emerging trends in financial reporting

CO5: Discuss the recent trends in the preparation of financial reporting.

3BCG522 –AUDITING AND CORPORATE GOVERNANCE

CO1: Understand the process of Auditing.

CO2: Assess the various methods of internal control system.

CO3: Discuss the vouching process in auditing.

CO4: Analyze the underlying verification process in auditing

CO5: Determining the importance of ethics, rules & regulations in an organization.

3BCG523 –ADVANCED COSTING

CO1: Apply cost reduction techniques to enhance revenue.

CO2: Allocate indirect expenses to departments. Allocate service department costs to other departments. Prepare departmental contribution margin income statements.

CO3: Measure overhead using plant wide overhead rates, departmental overhead rates.

CO4: Create a report outlining the data to support a cost-plus pricing or target costing decision.

CO5: Determine the value of LCCA, how it can be successfully incorporated into the business

3BCG524:INDIAN FINANCIAL SYSTEM

CO1: Describe the need and purpose of a financial system in India.

CO2: Analyze the different functions of the banks and their roles.

CO3: Assess the need of financial services and importance of the regulatory bodies.

CO4: Explain the importance of venture capital and role of banks in providing venture capital.

CO5: Assess the function of banks in the growth and development of rural India.

3BCG525: FUNDAMENTALS OF INVESTMENT

CO1: Explain the meaning of investments and its importance.

CO2: Outline the basic steps in various investments.

CO3: Compute the ratios relating to return on investment and yield.

CO4: Identify the suitable investments and tax advantages.

CO5: Determine the risk and returns on investments.

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

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3BCG504–INTERNSHIP

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

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7BAH532– ENVIRONMENT AND SUSTAINABILITY

CO1: Analyse the importance of environment and sustainability

CO2: Discuss the management of environmental issues.

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CO4: Explain the Statements of accounts, Statements of Inventory and MIS Reports in Tally.ERP9

CO5: Understand Value Added Tax (VAT) Reports, Central Sales Tax (CST) Reports - and Tax Deduction (TDS) Reports.

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.

Semester-VI

3BCG621: INTERNATIONAL FINANCIAL REPORTING STANDARDS

CO1: Discuss the IFM and their recent trends

CO2: Explain the fundamental of agencies facilitating international flow of funds.

CO3: Understand the overview of monetary system

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CO1: Discuss the process of tax planning

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CO5: Assess the different types of commodity markets and their trading procedures.

SCHOOL OF ECONOMICS AND COMMERCE
B.Com (H) – 2020-2023

I SEMESTER

3BCG101-FINANCIAL ACCOUNTING-I

Course Outcome:

- CO1: Understand and know the relevance of financial accounting. (L2)
- CO2 Apply the procedures of accounting application in Hire Purchase & Installment. (L3)
- CO3: Apply accounting aspects relating to Consignment and Joint Venture. (L3)
- CO4: Discuss the accounting procedures for various branch accounts. (L5)
- CO5: Understand the emerging trends of accounting practices. (L2)

3BCG105–BUSINESS LAW

Course Outcome:

- CO1 Discuss the relevance of business law to individuals and businesses. (L5)
- CO2 Explain the fundamental legal principles behind contractual agreements. (L1)
- CO3 Apply intellectual property law principle and social impact of intellectual property law and policy (L3)
- CO4 Discuss the Foreign Exchange Management Act and competition between entities. (L5)
- CO5 Understand the protection of the interest of consumers and conduct a cyber security risk assessment measures (L2)

3BCG103 – MICRO ECONOMICS

Course Outcome:

- CO1: Understand the fundamentals of economics to individual decision makers, both consumers and firms. (L2)
- CO2: Apply the laws of demand and supply (L3)
- CO3: Analyse the relationship between inputs and outputs and costs associated with production (L4)
- CO4: Analyse different market structures (L4)
- CO5: Describe how wage, rent, interest and profits are determined in the market (L1)

3BCG104–BUSINESS MATHEMATICS

Course Outcome:

- CO1: Calculate problems involving basic mathematical concepts. (L5)
- CO2. Compute matrix operations and solve linear equations using matrices. (L5)
- CO3: Relate types of progression to word problems and solve them. (L5)
- CO4: Apply concept of commercial arithmetic concepts to solve business problems. (L3)
- CO5: Solve the problems involving time value of money and interpret the answer. (L5)

5BAL171-INDIAN CONSTITUTION

SCHOOL OF ECONOMICS AND COMMERCE
B.Com (H) – 2020-2023

Course Outcome:

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: Analyze the history of Indian constitution, the role of Human Rights Commission.(L4)

7BAH113–ENGLISH I

Course Outcome:

CO1: Identify the social, economic and the cultural context of the literary text (L1)

CO2: Formulate academic of literary texts or create their own literary text. (L5)

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

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

CO5: Employ methods of active reading including annotating, questioning, synthesizing. (L5)

3BCH121: INDIAN BUSINESS ENVIRONMENT

Course Outcome:

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

CO2: Identify various Commissions, Acts and policies pertaining to Indian business. (L1)

CO3: Discuss the association between financial sector and the Indian business environment. (L5)

CO4: Explain influence of technology, cultural factors on the Indian business environment (L1)

CO5: Explain the rules, regulations governing not for profit organizations in India (L1)

3BCH122: ORGANIZATIONAL LEADERSHIP

Course Outcome:

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. (L4)

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. (L4)

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II SEMESTER

3BCG201–FINANCIAL ACCOUNTING-II

Course Outcome:

- CO1: Understand the provisions of the given accounting standards (L2).
- CO2: Evaluate the procedures applied in preparation of financial statements of companies. (L4).
- CO3: Application of regulations relating to issue of right shares and bonus shares (L3)
- CO4: Application of Journal entries for redemption of preference shares and debentures. (L3).
- CO5: Prepare the balance sheet of Not – for – profit- organization. (L5)

3BCG202 –BUSINESS ORGANIZATION AND MANAGEMENT

Course Outcome:

- CO1: Acquire the knowledge of basics and model of Indian Business in the post liberalizations and globalization period (L1)
- CO2. Distinguish between the various types of business enterprises to identify the right form of organization for managing the business(L2)
- CO3: Explain the different functions of management in organization to effectively manage the various functional teams. (L2)
- CO4: Compare various styles of leadership to motivate, communicate and control the resources in the organizations. (L4)
- CO5: Discuss the nature and operations of various functional areas of management to effectively manage the various functions of organizations. (L5)

3BCG203 –MACRO ECONOMICS

Course Outcome:

- CO1: Understand the key macroeconomic variables as output, unemployment and inflation (L1)
- CO2. Explain macro economy in the short and long run by using Keynesian IS-LM model (L2)
- CO3: Illustrate the equilibrium levels of real GDP and price level using AD-AS model (L3)
- CO4: Describe the interrelationships between output, inflation and unemployment in the economy with the help of Phillips curve (L2)
- CO5: Explain the determination of equilibrium output in an open economy with the help of Mundell-Fleming model (L2)

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3BCG205: COMPANY LAW

Course Outcome:

- CO1: Recognize core topics in Company Law (L2)
- CO2: Understand the economic function of the Company as a legal structure for business (L2)
- CO3: Familiarize with the positions, trends and developments in Company Law. (L2)
- CO4: Be examine with developments in Company law and the likely need and impact of these investigations in Company Law. (L4)
- CO5: To provide students with an awareness of current policy, trends developments and settlements during winding up in Company Law. (L2)

7BAH219-PROFESSIONAL COMMUNICATION

Course Outcome:

- CO1: Communicate fluently, confidently 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)
- 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

Course Outcome:

- CO1: Communicate fluently, confidently 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)

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3BCH221: PRINCIPLES OF MARKETING

Course Outcome:

- CO1: Understand the marketing Concepts, functions and the impact of marketing environment on the Marketing. (L2)
- CO2: Explain and analyze the of concept of Segmentation, targeting and positioning. (L4)
- CO3: Identify and differentiate product strategies, stages in PLC and product mix decisions and also understand the process of New product development. (L2,L3)
- CO4: Identify and Distinguish the different pricing methods and understand the determinants of Price. (L2,L4)
- CO5: To recall and explain the different elements of promotional mix, Channel options and extended Marketing mix of services (L2,L3,L4)

ULSI201: FUNCTIONAL ENGLISH

Course Outcome:

- CO1: Develop skills to use the English language effectively both in writing and speaking (L5)
- CO2: Identify areas of weaknesses and clearly understand ways improve upon them (L1)
- CO3: Apply the knowledge in various situations, like while participating in a debate or attending an interview (L3)
- CO4: Build a repertoire of skills in the language over time and exude confidence among peers and superiors (L4)
- CO5: Make use of the English language within the culturally bound conventions of academic writing and public speaking (L1)

III SEMESTER

3BCR301 - COST ACCOUNTING

Course Outcome:

- CO1: Discuss the concept of Cost Accounting and the application of costing as a tool for decision making in management. (L2)
- CO2: Understand the application of various tools and techniques in control of costs. (L2)
- CO3: Identify the elements of costs and absorption of overheads. (L1)
- CO4: Analyze the different methods of costing. (L4)
- CO5: Asses the reasons for reconciliation between cost and financial statements. (L5)

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3BCG307– BUSINESS STATISTICS

Course Outcome:

CO1: Explain the characteristics and applications of statistics by representing the data in desired formats like tables, diagrams and frequency distributions. (L1)

CO2: Compute arithmetic mean, median and mode for given data and interpret the same. (L4)

CO3: Apply measures of variation like Mean deviation, Standard deviation, Variance and Skewness to examine the variation as well as direction of variation in given data. (L3)

CO4: Calculate the numerical measure of showing the extent of relationship between variables using Karl Pearson Coefficient of correlation and Spearman's Rank Correlation and hence predicting the values of variable in bivariate data using linear regression. (L4)

CO5: (a) Examine the trend in time series data to predict the future trend value using moving average method and least square method. (L4)

(b) Construct and interpret the price index number (Construction of Laspeyre's, Paasche's, Dobish Bowley, Marshall Edgeworth and Fisher's price index numbers), quantity index number, Consumer price index number, Cost of Living index number (L5)

3BCR303- CORPORATE ACCOUNTING

Course Outcome:

CO1: To impart the different methods of valuation of Goodwill and Shares. (L1)

CO2: To prepare final accounts of the company after internal reconstruction by considering the Adjustments. (L5)

CO3: To Calculate purchase consideration under method of Amalgamation and pass journal entries in books of the vendor and purchasing company. (L5)

CO4: To understand the importance of holding company and its consolidated balance sheet. (L2)

CO5: To prepare liquidator's remuneration. (L5)

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3BCR304: INCOME TAX LAW AND PRACTICES

Course Outcome:

- CO1: Acquire the complete knowledge of basic concepts of income tax. (L1)
- CO2: Apply the provisions and compute income under different heads. (L3)
- CO3: Identify and comply with the relevant provisions of the Income Tax Act in case of individual assesses. (L2)
- CO4: Equip with procedures and provisions of on-line filing of Income Tax returns and refund process. (L5)
- CO5: Enroll for professional courses CA/CMA/ACCA etc. (L5)

6BBA305: DISASTER MANAGEMENT

Course Outcome:

- CO1: Apply different Concepts of disaster and Management. (L3)
- CO2: Predict analyses the trends and risks associated with the various types of Disasters (L4)
- CO3: Formulate the strategies for carrying out effective disaster management using appropriate tools and techniques. (L4)
- CO4: Implement the disaster management plans in the country according to the rules and policies of government of India. (L5)

3BCG306: COMPUTER APPLICATIONS IN BUSINESS

Course Outcome:

- 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. (L6)
- CO03: Use business productivity software tools (MS Word, MS PowerPoint, MS Excel) to analyze data and find solutions to business problems. (L2)

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3BCH321: CAPITAL & COMMODITY MARKETS

Course Outcome:

- CO1: Analyze different segments of financial markets in India (L4)
- CO2: Assess the structure of debts markets and mutual fund (L3)
- CO3: Examine the structure and instruments used in capital markets in India (L4)
- CO4: Analyze the commodity market structure (L4)
- CO5: Determine the patterns and system of trading in commodity market (L5)

3BCH322: NEW VENTURE PLANNING

Course Outcome:

- 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 (L4).
- CO4: Discuss the sources of venture capital (L2)
- CO5: Examine the Marketing Aspects of New Ventures & Preparation of Business Plan (L3)

ULSI301: APTITUDE SKILLS

Course Outcome:

- CO1: Apply number theory methods for quick calculation and manipulation of numbers (L3)
- CO2: Solve problems of various arrangements (Circular and Linear) (L5)
- CO3: Apply concepts of ratio, proportions, percentages, to calculate class /set relationship (L3)
- CO4: Utilize the concept of work-time-efficiency distance-time-speed to solve problems (L1)
- CO5: Illustrate their conceptual knowledge of blood relationships (L1)
- CO6: Make use of English grammar to understand problems relating to verbal ability (L1)

IV SEMESTER

3BCG401– MANAGEMENT ACCOUNTING

Course Outcome:

- CO1: Make students aware of the basics of management accounting and to facilitate them in understanding the differences amongst other co-related accounting systems. (L1).
- CO2: Apply the techniques of ratio analysis for the purpose of the evaluation of financial statement. (L3)
- CO3: Identify the role of budgeting in formulating short-term objectives and planning .(L1)
- CO4: Keep abreast of the application of standards control in management control process.(L2)
- CO5: Summarize the importance and application of marginal control system (L4).

3BCG402– FINANCIAL MANAGEMENT

Course Outcome:



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- CO1: Able to understand the need for applying principles of financial management and organization structure of financial management in a company. (L2)
CO2: Able to impart the time value of money in valuation of securities. (L3)
CO3: Understand and focus on financial discipline and capital structure in the organization. (L2)
CO4: Appreciate new methods in financing, investing, operating and business decisions. (L5)
CO5: Assess appropriate measures related to working capital and dividend decision in the organization. (L4)

3BCG403– HUMAN RESOURCES MANAGEMENT

Course Outcome:

- CO1: Explain the concepts of HRM. (L2)
CO2: Develop strategies for planning and selecting appropriate Human Resources. (L5)
CO3: Design training and development programmes to inculcate the updated knowledge. (L4)
CO4: Apply performance appraisal methods systematically and impartially. (L3)
CO5: Analyse appropriate maintenance techniques to create health working environment.(L4)

3BCG404– GST AND ALLIED TAXES

Course Outcomes:

- CO1: Understand the rationale for GST (L2)
CO2: Compute Input Tax Credits of supply of Goods and Services Indirect Tax Regime (L5)
CO3: Sharing of revenue on CGST, SGST and IGST. (L1)
CO4: Current issues - GST Council, developments in filing returns, monthly targets. (L4)
CO5: Assess Customs Act and Customs Duty (L4)

3BCG407– BUSINESS RESEARCH METHODS

Course Outcomes:

- CO1: Illustrate the different components of research process (L2)
CO2: Apply different types of measurement scales and sources of measurement errors (L3)
CO3: Classify the main qualitative and quantitative methods of business research (L2)

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3BCG406– E-COMMERCE

Course Outcomes:

- 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. (L4)

3BCH423: BUSINESS ETHICS

Course Outcomes:

- CO1: Apply general ethical principles to business situation ensuring societal interest (L3)
- CO2: Identify the consequences of unethical behavior in the development of society (L1)
- CO3: Examine the role of good corporate governance in ensuring business ethics (L4)
- CO4: Analyze the impact of good board to ensure fair trade practices in the industry. (L4)
- CO5: Justify the role of auditors who play a critical role in ethical financial transactions (L5)

3BCH424 : ECOSYSTEM OF STARTUPS

Course Outcomes:

- CO1: Express 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. (L6)
- CO3: Design and develop effective business and project development plans considering the availability of resources and opportunities. (L4)
- CO4: Choose the right finance and funding options available to effectively start and establish the business ventures. (L3)
- CO5: Effectively transform new business ideas into prospective business plans proposals. (L6)

ULSI401: SOFT SKILLS

Course Outcomes:

- CO1: Apply the concepts and understanding, in their day to day lives more consciously (L3)
- CO2: Identify their areas of strengths and weaknesses, and work on them systematically (L1)
- CO3: Make use of the knowledge to become well rounded individuals (L2)

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V SEMESTER

3BCR501: MANAGEMENT PRINCIPLES AND APPLICATION

Course Outcome:

- CO1: Discuss the fundamental concepts and functions of Management. (L4)
- CO2: Describe appropriate plan required in accordance with the Management Strategies. (L2)
- CO3: Distinguish between various forms of organizations decide upon right span of control. (L2)
- CO4: Compare the theories of motivation and find its relevance in the current scenario. (L5)
- CO5: Appraise significance control in the effective management of business organizations. (L4)

3BCR521: FINANCIAL REPORTING

Course Outcome:

- CO1: Understand and analyze the general purpose financial reports.(L2)
- CO2: Understand different accounting policies and their impact on financial statements. (L2)
- CO3: Analyse the financial statements for single entities and business combinations in accordance with international accounting standards. (L4)
- CO4: Explain the emerging trends in financial reporting (L2)
- CO5: Discuss the recent trends in the preparation of financial reporting. (L4)

3BCR522 –AUDITING AND CORPORATE GOVERNAN

Course Outcome:

- CO1: Understand the process of Auditing. (L2)
- CO2: Assess the various methods of internal control system. (L5)
- CO3: Discuss the vouching process in auditing. (L4)
- CO4: Analyze the underlying verification process in auditing (L4)
- CO5: Determining the importance of ethics, rules & regulations in an organization.(L1)

3BCR523 –ADVANCED COSTING

Course Outcome:

- CO1: Apply cost reduction techniques to enhance revenue. (L3)
- CO2: Allocate indirect expenses to departments. Allocate service department costs to other departments. Prepare departmental contribution margin income statements. (L1, L2)
- CO3: Measure overhead using plant wide overhead rates, departmental overhead rates. (L4)
- CO4: Create a report outlining the data support a cost-plus pricing target costing decision. (L1)
- CO5: Determine value of LCCA, how it can be successfully incorporated into the business. (L2)

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3BCR524 : INDIAN FINANCIAL SYSTEM

Course Outcome:

- CO1: Describe the need and purpose of a financial system in India. (L2)
- CO2: Analyze the different functions of the banks and their roles. (L4)
- CO3: Assess the need of financial services and importance of the regulatory bodies. (L4)
- CO4: Explain the importance of venture capital role of banks in providing venture capital. (L2)
- CO5: Assess the function of banks in the growth and development of rural India. (L4)

3BCR525: FUNDAMENTALS OF INVESTMENT

Course Outcome:

- CO1: Explain the meaning of investments and its importance. (L1)
- CO2: Outline the basic steps in various investments. (L1, L2)
- CO3: Compute the ratios relating to return on investment and yield. (L5)
- CO4: Identify the suitable investments and tax advantages. (L2)
- CO5: Determine the risk and returns on investments. (L4)

3BCR526: FINANCIAL MARKETS AND SERVICES

Course Outcome:

- CO1: Describe the operation of various financial markets and services in India (L2)
- CO2: Explain the need and application of venture capital in India (L2)
- CO3: Compare and analyze the function of mutual fund as in investment tool (L4)
- CO4: Discuss the role and importance of derivatives markets in India (L5)
- CO5: Analyze and compare the functions of various credit rating agencies approved by RBI (L4)

3BCG504 –INTERNSHI

Course Outcome:

- CO1: Apply the theoretical understanding of concepts theories and interventions. (L3)
- CO2: Demonstrate skills in interacting with the client and establishing professional relation (L5)
- CO3: Demonstrate therapeutic and professional skills required in professional settings. (L5)
- CO4: Acquire experiential learning get sensitized requirements of professional requirement. (L1)
- CO5: Apply the professional knowledge while interacting with different stakeholders. (L3)

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7BAH532– ENVIRONMENT AND SUSTAINABILITY

Course Outcome:

- CO1: Analyse the importance of environment and sustainability (L4)
- CO2: Discuss the management of environmental issues.(L5)
- CO3: Describe the importance of environmental laws and their implication.(L2)
- CO4: Discuss the importance of environmental protection and global warming (L5)
- CO5: Assess the system that exists around human being and report their short comings. (L4)

3BCR502– ENTREPRENEURSHIP

Course Outcome:

- CO1: Acquire the knowledge about the basics concepts and functions of leadership in business organizations.(L1)
- CO2: Investigate, understand and be able to apply significant models, theories and concepts of leadership (L4)
- CO3: Analyse and compare the different styles of leadership to select the right style for managing the organizations. (L4)
- CO4: Demonstrate leadership in the diversified teams to improve the efficiency of the firms (L5)
- CO5: Analyze and understand the success and failure of entrepreneurs in India. (L4)

3BCR527 –BUSINESS AND SOCIETY

Course Outcome:

- CO1: Understand the society and its interface with business.(L2)
- CO2: Explain the role of the society towards sustainable development of the business.(L2)
- CO3: Analyze role of leadership towards maintaining the transparency and in governance. (L4)
- CO4: Discuss the relationship between corporate sustainability and sustainable development.(L5)
- CO5: Assess the importance of clean and green programs and regulations towards environment sustainability.(L4)

ULSI501: FINISHING SCHOOL SKILLS

Course Outcome:

- CO1: Understand the importance of behaviour in business world and fit corporate culture. (L2)
- CO2: Develop a formal dressing sense. (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. (L2)

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VI SEMESTER

3BCR601: INTERNATIONAL FINANCIAL MANAGEMENT

Course Outcome:

- CO1: Discuss the IFM and their recent trends (L5)
- CO2: Explain the fundamental of agencies facilitating international flow of funds.(L2)
- CO3: Understand the overview of monetary system (L2)
- CO4: Analyse the functions and structure of foreign exchange market.(L4)
- CO5: Analyze the exchange and commodities market.(L4)

3BCR621 : INTERNATIONAL FINANCIAL REPORTING STANDARDS

Course Outcome:

- CO1: Discuss the conceptual aspects of IFRS in preparation of financial statement.(L4)
- CO2: Prepare the financial reports in accordance with the IFRS guidelines.(L5)
- CO3: Analyze and apply IFRS guidelines in the preparation of financial statements.(L4)
- CO4: Acquire skills in preparation of consolidated financial statement as per IFRS.(L1)
- CO5: Analyze and apply the need and practical aspects of working capital.(L4)

3BCR622: ADVANCED MANAGEMENT ACCOUNTING

Course Outcome:

- CO1: Identify the differences between various forms of accounting—Financial, Managerial and Cost and the role of a Market Accountant Controller.(L1)
- CO2: Assess different forms of budgetary statements & gain insight into the business planning process necessary for effective managerial decisions. (L2)
- CO3: Analyze the income statements using variable costing and absorption costing.(L4)
- CO4: Discuss the different business situations in which the managerial decision-making process is important. (L4)
- CO5: Explain the concept of divisional performance measurements and transfer pricing.(L2)

3BCR623: CORPORATE TAX PLANNING

Course Outcome:

- CO1: Discuss the process of tax planning (L2)
- CO2: Identify various investment opportunities through tax planning (L2)
- CO3: Discuss the role of management in appropriate business decisions in relation to tax planning (L5)
- CO4: Examine the ways in which mergers and acquisitions undertaken with less cost by the application of tax planning (L5)
- CO5: Analyze the company's total income and tax liability. (L4)

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3BCR624: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Outcome:

- CO1: Discuss the theoretical and practical background in the field of investments.(L5)
- CO2: Construct and manage the portfolios such as bond and equity in the real world.(L6)
- CO3: Determine the value of equity and debt instruments. (L2)
- CO4: Explain the basics of portfolio management. (L2)
- CO5: Analyze theories of portfolio management and application in the field of investment.(L4)

3BCR625-BANKING AND INSURANCE

Course Outcome:

- CO1: Understand the overview of banking system in India.(L2)
- CO2: Explain the credit instruments and use in different banks.(L2)
- CO3: Identify the need of financial services and importance of the regulatory bodies.(L1)
- CO4: Understand importance and role of banks in providing venture capital.(L2)
- CO5: Discuss the function of banks in the growth and development of rural India.(L4)

3BCR626: PERSONAL FINANCIAL PLANNING

Course Outcome:

- CO1: Enable student to understand the basic concepts of financial planning.(L1)
- CO2: Apply the skill of selecting the right investment avenues through proper cash management.(L3)
- CO3: Apply the skill to ascertain the level of income at the time of retirement and plan investment process accordingly.(L3)
- CO4: Evaluate the various risks associated in the investment process.(L4)
- CO5: Analyze the process of tax planning and plan for the estate.(L4)

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3BCG602: PERSONAL SELLING AND SALESMANSHIP

Course Outcome:

- CO1: Discuss the basic understand of personal skills in selling.(L2)
- CO2: Analyse the concepts, theories and applications of selling.(L4)
- CO3: Discuss the necessary skills required in sales force management.(L2)
- CO4: Assess the factors involved in sales force planning of sales task force.(L4)
- CO5: Analyze the importance of sales force management.(L4)

3BCR627: INTERNATIONAL BUSINESS

Course Outcome:

- CO1: Explain the fundamentals of international business (L2)
- CO2: Illustrate the theoretical foundations of international business (L2)
- CO3: Analyze the international financial environment (L4)
- CO4: Analyze the working of international economic institutes for regional economic integration and involvement of India (L4)
- CO5: Illustrate the different components of EXIM Trade. (L2)

3BCR628: INVESTING IN STOCK MARKETS

Course Outcome:

- CO1: Discuss the fundamentals of investments (L4)
- CO2: Analyze the valuation of stock using various parameters.(L4)
- CO3: Analyse the importance of investment in mutual funds and derivatives (L4)
- CO4: Comprehend the various types of derivatives. (L2)
- CO5: Assess the different types of commodity markets and their trading procedures.(L5)

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I Semester

3ACCT1011 : Financial Accounting I

CO1: Use theoretical understanding of accounting to prepare financial statements. (Level 3)

CO2: Prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system. (Level 6)

CO3: Recall the steps and calculate interest under various scenarios for hire purchase and installment transactions. (Level 1,3)

CO4: Apply understanding of accounting aspects to solve case studies related to consignment and joint ventures (Level 3)

CO5: Discuss the accounting procedures for various branch accounts and explain the latest trends in accounting. (Level 2)

3LSGN1021 : Business Law

CO1: Discuss the fundamental legal principles and broader procedural aspects of the law that apply to business and business transactions (Level 2)

CO2: Evaluate the execution of special contracts used in different types of business. (Level 4)

CO3: Familiarize with the positions, procedures, trends, and developments in Corporate Law. (Level 2)

CO4: Correlate the laws relating to contracts, Patents, consumer protection and Foreign Exchange. (Level 4)

CO5: Identify the critical legal aspects of business activities and their application for the smooth administration of a business. (Level 2,3)

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3ECON1031 :BUSINESS ECONOMICS

CO1: Explain how consumers maximize total utility within a given income using the utility concepts and consumer behaviour [Level 2]

CO2: Apply the mechanics of supply and demand in allocating goods, services and resources [Level 3]

CO3: Identify relationships between production and costs [Level 2]

CO4: Compare and contrast the pricing mechanism and output determination under different market conditions [Level 4]

CO5: Use different concepts of macroeconomics to explain causes and consequences of different market conditions [Level 3]

3MGMT1041: Business Organization and Management

CO1: Understand dynamics of business organizations and management practices in the post liberalization and globalization period in India (Level 2)

CO2: Distinguish between varied business enterprises to identify the suitable form of organization for managing a business (Level 3, 2)

CO3: Infer the different management functions in an organization to effectively manage the various functional teams and processes. (Level 4)

CO4: Analyze the relationship amongst various functions of management, i.e. planning, organizing, directing and controlling; to effectively manage organizations (Level 4)

3MATH1051 : Business Mathematics

CO1: Interpret different mathematical tools (Matrices, Determinants & Mathematics of Finance to solve real-life business and economic problems [Level 2,3]

CO2: Apply the concept of ratios to calculate a continued ratio, divide a quantity in a given ratio, illustrate proportion and logarithm to solve problems [Level 3]

CO3: Apply commercial arithmetic concepts like profit, loss, percentage, bills of exchange, commission and brokerage to solve common business problems. (Level 3)

CO4: Analyse types of progression (AM and GM) in a word problem and apply them to solve business problems. [Level 3, 4]

CO5: Apply mathematical concepts like simple interest, compound interest, nominal interest, the effective rate of interest to solve the time value of annuities like Immediate annuity, Annuity Due, Deferred Annuity and Perpetual Annuity. [Level 3]

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Semester -II

3ACCT2061:Financial Accounting II

CO1: Understand the provisions of the given accounting standards (Level 2).

CO2: Prepare financial statements and analyse various documents maintained in a company of a company (Level 3,4)

CO3: Illustrate regulations relating to issue of right shares and bonus shares(Level 3)

CO4: Interpret journal entries for redemption of preference shares and debentures. (Level 3).

CO5: Prepare consolidated balance sheet for a Non – for – profit- organization. (Level 3)

6HRMT2131: HUMAN RESOURCE MANAGEMENT

CO1: Describe the fundamental nature and importance of human resource management. (Level 2)

CO2: Analyse the current theory and practice of recruitment and selection. (Level 4)

CO3: Understand the importance of a performance appraisal system and training in enhancing employee performance. (Level 2)

CO4: Recommend actions based on the compensation analysis and design compensation schemes that are cost-effective, increase the workforce's productivity, and comply with the legal framework. (Level 5,6)

6MKTG2011: MARKETING MANAGEMENT

CO1: Explain the basic concepts of marketing relevant in the 21st century. [Level 2]

CO2: Analyze market segments, identify the target market and devise positioning strategy. [Level 2, 4]

CO3: Evaluate various marketing mix concepts to make effective marketing decisions for any given context. [Level 4,6]

CO4: Apply the necessary marketing skills to design creative marketing solutions. [Level 3]

CO5: Analyse recent trends in Integrated Marketing Communication (IMC) and create an ethically designed marketing strategy for a company [Level 4, 6]

3CSGC1071:Computer Application in Business

CO1: Use business productivity software tools (MS Word, MS PowerPoint, MS Excel) to analyse data and create documents for communication (Level 3)



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CO2: Construct meaningful representations of data in the form of charts and pivot tables [Level 3]

CO3: Analyse data using spreadsheets and use interpretation to make decisions [Level 4]

CO4: Create word documents and presentations with appropriate formatting, layout and proofing to meet today's competitive market needs [Level 6]

CO5: Apply the various database concepts to organise data for generating queries, forms and reports in the related business areas. [Level 3,4]

Semester -III

3ACCT2031: COST ACCOUNTING

CO1: Discuss the concept of Cost Accounting and the application of costing as a tool for decision making in management (L 2).

CO2: Discuss the elements of costs such as material and labour (L 2)

CO3: Ascertain the value of elements of costs and absorption of overheads (L 3).

CO4: Analyze the different methods of the costing system (L 4).

CO5: Assess the reasons for reconciliation between cost and financial statements (L 4).

3STAT1021 –BUSINESS STATISTICS

CO1: Explain the characteristics and applications of statistics by representing the data in desired formats like tables, diagrams and frequency distributions (L 2)

CO2: Compute arithmetic mean, median, mode, partition values like quartiles, Deciles and percentiles for given data and interpret the same (L 3)

CO3: Apply measures of variation like Mean deviation, Standard deviation, Variance and Skewness to examine the variation as well as direction of variation in given data (L 3)

CO4: Calculate the numerical measure of showing the extent of relationship between variables using Karl Pearson Coefficient of correlation and Spearman's Rank Correlation and hence predicting the values of variables in bivariate data using linear regression (L 3).

CO5: (a) Examine the trend in time series data to predict the future trend value using moving average method and least square method (L 4).

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3ACCT2041: CORPORATE ACCOUNTING

CO1: Discuss the different methods of valuation of Goodwill and Shares (L 2)

CO2: Compute the accounting adjustments of the company after internal reconstruction by considering (L4).

CO3: Explain the purchase consideration under method of Amalgamation and pass journal entries in

books of the vendor and purchasing company (L4)

CO4: Layout the process of preparation of consolidated balance sheet of holding company (L 4)

CO5: Ascertain the liquidation process of a company (L 3).

3LSGN1031: COMPANY LAW

CO1: Recognize the core topics in Company Law (L 2)

CO2: Describe the administrative function of a Company as a legal structure (L 2).

CO3: Discuss the procedures and process of maintenance of accounts, payment of dividends and audit process followed in a company (L3).

CO4: Examine and legal of winding up and its regulatory process (L 4).

Semester-IV

3FINC3011: FINANCIAL MANAGEMENT

CO1: Understand the concept and principles of financial management (L 2)

CO2: Explain the time value of money and also calculate the appropriate value of securities (L 4)



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CO3: Discuss the importance of financial discipline and capital structure in the organization (L 2)

CO4: Apply the appropriate method to evaluate investment decisions (L 3)

CO5: Assess the level of dividend and determine the working capital requirement for an organization (L 5)

3TAXN2011: INCOME TAX LAW AND PRACTICES

CO1: Understand the complete knowledge of basic concepts of income tax (L 2).

CO2: Apply the provisions and compute income under the head income from house property and salary different heads (L4).

CO3: Assess taxable income from business / profession and capital gains (L 3).

CO4: Discuss the provisions relating to set-off and carry forward of losses (L 4).

CO5: Identify and comply with the relevant provisions of the Income Tax Act in case of individual assesses (L3).

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).

3ACCT4061: INDIAN ACCOUNTING STANDARDS

CO1: Acquire the conceptual knowledge of financial accounting including application of Ind-AS in preparation of financial statements (L 3).

CO2: Acquire the skills in preparation of financial statements as per Ind-AS (L3).

CO3: Demonstrate and apply the provision of Ind-As in relation to certain items appearing in preparation of financial statements (L3).

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CO4: Discuss the application of various guidelines and provisions as set by Ind-AS towards the items not appearing in the financial statements (L 2).

CO5: Prepare and analyze the consolidated financial statement as per Ind-AS (L 4).

3ACCT4071: INTERNATIONAL FINANCIAL REPORTING STANDARDS

CO1: Discuss the conceptual aspects of IFRS in preparation of financial statements (L 2).

CO2: Prepare the financial reports in accordance with the IFRS guidelines (L 3).

CO3: Analyze and apply IFRS guidelines in the preparation of financial statements (L3, 4).

CO4: Acquire skills in preparation of consolidated financial statements as per IFRS (L 3, 4).

CO5: Analyze and apply the need and practical aspects of working capital (L2, 3).

3FINC4041: FINANCIAL MARKETS AND SERVICES

CO1: Describe the operation of various financial markets and services in India (L2).

CO2: Explain the need and application of venture capital in India (L 2).

CO3: Compare and analyze the function of mutual funds as in investment tools (L3, L4).

CO4: Discuss the role and importance of derivatives markets in India (L 2).

CO5: Analyze and compare the functions of various credit rating agencies approved by RBI (L 3, L4)

3FINC4051: PERSONAL FINANCIAL PLANNING

CO1: Enable students to understand the basic concepts of financial planning (L 2).

CO2: Apply the skill of selecting the right investment avenues through proper cash management (L 3).

CO3: Apply the skill to ascertain the level of income at the time of retirement and plan the investment process accordingly (L 4).

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CO4: Evaluate the various risks associated in the investment process (L 4).

CO5: Analyze the process of tax planning and plan for the estate (L4).

Semester-V

3ACCT3011 – MANAGEMENT ACCOUNTING

CO1: Understand the basics of management accounting and to facilitate them in understanding the differences amongst other co-related accounting systems. (L1).

CO2: Apply the techniques of ratio analysis for the purpose of the evaluation of financial statement. (L2)

CO3: Identify the role of budgeting in formulating short-term objectives and planning. (L3)

CO4: Understand and Apply the different types of Variance Analysis (L4)

CO5: Assess and apply the cost –volume- profit analysis in decision making process (L5)

3ACCT3021 –AUDITING AND CORPORATE GOVERNANCE

CO1: Understand the process of Auditing.

CO2: Assess the various methods of internal control system.

CO3: Discuss the vouching process in auditing.

CO4: Analyze the underlying verification process in auditing

CO5: Determining the importance of ethics, rules & regulations in an organization

3TAXN3021: GST & Indirect Taxes

CO1: Understand the rationale for GST (L2)

CO2: Compute Input Tax Credits of supply of Goods and Services vis-à-vis Indirect Tax Regime (L3)

CO3: Sharing of revenue on CGST, SGST and IGST. (L5)

CO4: Current issues - GST Council, latest developments in filing of returns, monthly collection targets. (L4)

CO5: Assess Customs Act and Customs Duty(L5)

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3ACCT4081 –INTERNATIONAL AUDITING

- CO1:** Know the structure and content of international audit standards
- CO2:** Able to identify the main and additional requirements of standards
- CO3:** Generate working documentation confirming compliance with the requirements of the standards.
- CO4:** Critically examine the application of international audit standards
- CO5:** Determining the importance of Audit conclusion and reporting

3ACCT4091: ADVANCED MANAGEMENT ACCOUNTING

- CO1:** Identify the differences between various forms of accounting—Financial, Managerial and Cost and the role of a Market Accountant Controller.
- CO2:** Assess different forms of budgetary statements & gain insight into the business planning process necessary for effective managerial decisions.
- CO3:** Analyze the income statements using variable costing and absorption costing.
- CO4:** Discuss the different business situations in which the managerial decision-making process is important.
- CO5:** Explain the concept of divisional performance measurements and transfer pricing

3FINC4061: 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

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3FINC4071: STOCK AND COMMODITY MARKETS

O1: Understand the concept of various derivative products such as futures, options, and swaps; (L5)

CO2: To apply hedging models in assessing price risk of various energy derivatives(L4)

CO3: To analyze and estimate value at risk for various energy derivatives;(L3)

CO4: To compare various energy derivative products and their performance in Indian and Global Markets;(L6)

CO5: To integrate the understanding on various energy derivative products and their performance in Indian and Global Markets.(L4)

Semester-VI

3ACCT4111 - ACCOUNTING INFORMATION SYSTEMS

CO1: Understand the accounting Information system and how it is different from general information system.

(L1)

CO2: Learn the different components of information systems and supporting data (L3)

CO3: Demonstrate various Business Processes with support of Accounting Information Systems (L4)

CO4: Apply the knowledge of information system in financial reporting (L5)

CO5: Understand the Success factors of AIS (L5).

3ACCT4121:Computer Application for Financial Analysis

CO1: Understand the Important variables used to assess the financial performance of an organization t (L1).

CO2: Acquire the conceptual knowledge of e-finance and Overview of technology used in e-Finance (L2).

CO3: Obtain knowledge applications of Spreadsheet in Accounting and Finance (L2).

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CO4: Acquire knowledge of applicability of technology in banking(L3).

CO5: Able to analyze and take decisions on the investment (4).

3FINC4081: 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)

3FINC4091- INTRODUCTION TO RISK MANAGEMENT

CO1: Students are able to understand the meaning of risk and various risk involved in the business. (L2 and L3)

CO2: Students are able to analyse and understand various risk management techniques (L3 and L4)

CO3: To apply the knowledge of risk in financial and investment decisions. (L3 and L4)

CO4: Infer the various risk related in business and able to focus on reducing the risk involved. (L2 and L3)

CO5: Understanding the risk associated to corporate governance. (L2 and L3)

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Semester-I

3ACCT1011-FINANCIAL ACCOUNTING – I

- CO1:** Understand the theoretical aspects of accounting in preparation of financial statements (L 2).
CO2: Prepare accounting aspects in relation to hire purchase and instalment system (L2).
CO3: Provide the understanding the accounting aspects of consignment and joint venture (L2)
CO4: Identify the accounting procedures in preparation of branch accounts (L2).
CO5: Discuss the latest trends in accounting. (L5)

3LSGN1011: BUSINESS LAW

- CO1:** Discuss the fundamental legal aspects relating to business laws (L5)
CO2: Examine the application of the Indian contract act of 1872 (L4).
CO3: Analyze the regulatory issues in relation to intellectual property legislations (L4).
CO4: Examine the regulatory framework relating FEMA and competition act (L4).
CO5: Discuss the application of consumer protection act and competition act. (L5)

3ECON1011:BUSINESS ECONOMICS

- CO1:** Discuss the different aspects of theoretical principles of economics (L5).
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)

3MGMT1011:BUSINESS ORGANISATION AND MANAGEMENT

- CO1:** Describe the dynamics of business organizations and management practices in the post liberalization and globalization period in India (L 2)
CO2: Distinguish between varied business enterprises to identify the suitable form of organization for managing a business (L2)
CO3: Assess the different management functions in an organization to effectively manage the various functional teams and processes (L 4)
CO4: Determine the theories of motivation and control techniques required in a particular organisation (L5)
CO5: Analyze the relationship amongst various functions of management, i.e., planning, organizing, directing and controlling; to effectively manage organizations (L 4)

3MATH1011BUSINESS MATHEMATICS

CO1: Interpret different mathematical tools (Matrices, Determinants & Mathematics of Finance to solve real-life business and economic problems (L2)

CO2: Apply the concept of ratios to calculate a continued ratio, divide a quantity in a given ratio, illustrate proportion and logarithm to solve problems (L3)

CO3: Analyse types of progression (AM and GM) in a word problem and apply them to solve business problems. (L4)

CO4: Apply commercial arithmetic concepts like profit, loss, percentage, bills of exchange, commission and brokerage to solve common business problems. (L 3)

CO5: Apply mathematical concepts like simple interest, compound interest, nominal interest, the effective rate of interest to solve the time value of annuities like Immediate annuity, Annuity Due, Deferred Annuity and Perpetual Annuity (L 3)

Common Core

CPSAL1021 ORAL AND WRITTEN COMMUNICATION-I

C01: Understand the skills required to use the English language effectively in all areas of communication. [Level-2]

C02: Understand their areas of weaknesses and ways to improve upon them. [Level-2]

C03: Understand the knowledge required in various situations, like in formal and informal settings. [Level-1] **04:** Understand how to write official reports and proposals. [Level-2]

CPSAD1011 DESIGN THINKING

CO1: Apply teamwork towards building a solution. (Level 3)

CO2: Apply basic Design Research (Level 3)

CO3: Apply brainstorming as a way of innovative thinking. (Level 3)

CO4: Understand story-telling in Design Thinking. (Level 2)

CKSAM1051 Indian Constitution

C01: Study a particular event in Indian history and trace the impact that can be felt to the present day (L1).

C02: Understand the impact of the way a democracy is structured. (L2)

C03: Understand the freedoms that a citizen of India has, and what those mean in daily life. (L2)

C04: Understand the duties of an Indian citizen and how they translate to daily life. (L2)

C05: Gain an understanding of the workings of the government in their residential locality. (L1)

C06: Trace the impact of a single vote from their area of residence to the national scale.(L1)

C07: Understand the Indian democratic process and their role in it. (L2)

C08: Identify ways in which they can contribute to the progress of the country. (L1)

CPSAE1041 MATHEMATICS FOR EVERYDAY LIFE

CO1: Understand the rules of fractions, decimals, and square roots. [Level-2]

CO2: Understand the concepts involved in the number system. [Level-2]

CO3: Understand how to use percentages in calculations.
[Level-2]

CO4: Understand the advantage of compounding returns in personal investments. [Level-2]

CO5: Understand how to compare figures while reading and interpreting data, using ratios.
(Level-2)

Semester -II

3ACCT1021 FINANCIAL ACCOUNTING-II

CO1: Understand the application of the given accounting standards in preparation of financial standards (L 2).

CO2: Analyze financial statements and analyse various documents maintained in a company (L3, 4).

CO3: Illustrate regulations relating to issue of right shares and bonus shares (L2)

CO4: Discuss the journal entries for redemption of preference shares and debentures. (L5).

CO5: Analyse the accounting aspects relating to Non-for-profit-organization and royalty (L4).

3STAT1021BUSINESS STATISTICS

CO1: Explain the characteristics and applications of statistics by representing the data in desired formats like tables, diagrams and frequency distributions. (L5)

CO2: Compute arithmetic mean, median, mode, partition values like quartiles, Deciles and percentiles for given data and interpret the same. (L5)

CO3: Apply measures of variation like Mean deviation, Standard deviation, Variance and Skewness to examine the variation as well as direction of variation in given data. (L 3)

CO4: Calculate the numerical measure of showing the extent of relationship between variables using Karl Pearson Coefficient of correlation and Spearman's Rank Correlation and hence predicting the values of variable in bivariate data using linear regression. (L5)

CO5: (a) Examine the trend in time series data to predict the future trend value using moving average method and least square method. (L 4)

3MKTG1011 Marketing Management

- CO1:** Explain the basic concepts of marketing relevant in the 21st century. (L 2)
CO2: Analyse market segments, identify the target market and devise positioning strategy. (L 2, 4)
CO3: Evaluate the marketing mix (Product and Price) to make effective marketing decisions (L 4).
CO4: Discuss the marketing mix concepts in relation to place and promotion (L4)
CO5: Analyse the recent trends in Integrated Marketing Communication (IMC) and create an ethically designed marketing strategy for a company (L 4)

3CSGC1021: Computer Application Business

- CO1:** Understand the computer fundamentals and IT applications used in business (L 2)
CO2: Prepare an effective business documents and templates using MS-Word (L1)
CO3: Create business presentations using all the features in MS-PowerPoint. (L4)
CO4: Create business spreadsheet using MS-Excel features (L4).
CO5: Apply the features of spreadsheets in various business operations (L3)

CPSAL1051 ENGLISH

- CO1:** Develop Critical Thinking skills (L6)
CO2: To Ideate , map arguments and creatively integrate ideas in the English Language (L1)
CO3: Construct meaningful sentences, while using the English language in context.(L6)
CO4: Build on language skills to improve their proficiency levels.(L5)

CPSAL2021: ORAL AND WRITTEN COMMUNICATION

- C01:** To increase awareness of the English language proficiency in professional environments. (L1)
C 02: To develop further the basic skills learned in all areas of communication.(L6)
C03: To increase control over the vocabulary and improve the usage of words in context. (L1)
C04: To be able to have a better command over the language (L1)

Semester-III

3ACCT2031 COST ACCOUNTING

- CO1:** Discuss the concept of Cost Accounting and the application of costing as a tool for decision making in management (L5).
CO2: Discuss the elements of costs such as material and labour (L 5)
CO3: Ascertain the value of elements of costs and absorption of overheads (L4).
CO4: Analyze the different methods of the costing system (L 4).
CO5: Assess the reasons for reconciliation between cost and financial statements (L5).

3HRMT2011: HUMAN RECOURSE MANAGEMENT

CO1: Describe the fundamental nature and importance of human resource management. (Level 2)

CO2: Analyse the current theory and practice of recruitment and selection. (Level 4)

CO3: Understand the importance of a performance appraisal system and training in enhancing employee performance. (Level 2)

CO4: Recommend actions based on the compensation analysis and design compensation schemes that are cost-effective, increase the workforce's productivity, and comply with the legal framework. (Level 5,6)

3ACCT2041 CORPORATE ACCOUNTING

CO1: Discuss the different methods of valuation of Goodwill and Shares (L 5)

CO2: Compute the accounting adjustments of the company after internal reconstruction (L4).

CO3: Explain the purchase consideration under method of Amalgamation and Pass journal entries in books of the Vendor and Purchasing company (L2)

CO4: Layout the process of preparation of consolidated balance sheet of Holding company (L5)

CO5: Ascertain the Liquidation process of a company (L 3).

3LSGN1031 COMPANY LAW

CO1: Recognize the core topics in Company Law (L2)

CO2: Describe the administrative function of a Company as a legal structure (L 2).

CO3: Discuss the procedures and process of maintenance of accounts, payment of dividends and audit process followed in a company (L5).

CO4: Examine and legal of winding up and its regulatory process (L 4).

CKSAA1031 INTRODUCTION TO PHILOSOPHICAL THOUGHT

CO1: Recognize the importance of rationally deducing a question or a problem. (L2)

CO2: To develop appreciation towards various philosophical ideologies.(L6)

CO3: To enable the students to form their own philosophy of life(L2)

CCSAE1011 Disaster Management

CO1: Distinguish the various types of disasters and its impact. (L4)

CO2: Examine the causes and effects of various disasters. (L4)

CO3: Prepare and analyse plans for disaster mitigation and response. (L3,L4)

CO4: Develop self-awareness and skills in evaluating disaster management plans in India. (L6)

Semester -IV

3FINC3011 FINANCIAL MANAGEMENT

- CO1:** Understand the concept and principles of financial management (L 2)
- CO2:** Explain the time value of money and also calculate the appropriate value of securities (L2)
- CO3:** Discuss the importance of financial discipline and Capital structure in the organization (L5)
- CO4:** Apply the appropriate method to evaluate investment decisions (L 3)
- CO5:** Assess the level of dividend and determine the Working capital requirement for an organization (L 5)

3TAXN2011: INCOME TAX LAW AND PRACTICE

- CO1:** Understand the complete knowledge of basic concepts of income tax (L 2).
- CO2:** Apply the provisions and compute income under the head income from salary and house property (L3).
- CO3:** Assess taxable income from Business / Profession and Capital gains (L5).
- CO4:** Discuss the provisions relating to Set-off and carry forward of losses (L 5).
- CO5:** Identify and comply with the relevant provisions of the Income Tax Act in case of individual assesses (L2).

3MGMT3031 BUSINESS RESEARCH METHODS

- CO1:** Discuss the different components of research process (L5)
- CO2:** Apply different types of measurement scales and sources of measurement errors (L 3)
- CO3:** Acquire the complete knowledge of sampling and sampling techniques (L2)
- CO4:** Classify the main qualitative and quantitative methods of business research (L1)
- CO5:** Develop business report addressing ethical, empirical and analytical problems (L6).

3ACCT4061 INDIAN ACCOUNTING STANDARDS

- CO1:** Acquire the conceptual knowledge of financial accounting including application of Ind- AS in preparation of financial statements (L1).
- CO2:** Acquire the skills in preparation of financial statements as per Ind-AS (L1).
- CO3:** Demonstrate and apply the provision of Ind-As in relation to certain items appearing in preparation of financial statements (L6).
- CO4:** Discuss the application of various guidelines and provisions as set by Ind-AS towards the items not appearing in the financial statements (L5).
- CO5:** Prepare and analyze the consolidated financial statement as per Ind-AS (L 4)

3ACCT4071: INTERNATIONAL FINANCIAL REPORTING STANDARDS

- CO1:** Discuss the conceptual aspects of IFRS in preparation of financial statements (L4).
- CO2:** Prepare the financial reports in accordance with the IFRS guidelines (L2).
- CO3:** Analyze and apply IFRS guidelines in the preparation of financial statements (L3, 4).
- CO4:** Acquire skills in preparation of consolidated financial statement as per IFRS (L2).
- CO5:** Analyze and apply the need and practical aspects of working capital (L3 L4)

3FINC4041 FINANCIAL MARKETS AND SERVICE

- CO1:** Describe the operation of various financial markets and services in India (L2).
- CO2:** Explain the need and application of venture capital in India (L2).
- CO3:** Compare and analyze the function of mutual funds as in investment tools (L4).
- CO4:** Discuss the role and importance of derivatives markets in India (L5).
- CO5:** Analyze and compare the functions of various credit rating agencies approved by RBI (L4).

3FINC4051 PERSONAL FINANCIAL PLANNING

- CO1:** Enable students to understand the basic concepts of financial planning (L1).
- CO2:** Apply the skill of selecting the right investment avenues through proper cash management (L 3).
- CO3:** Apply the skill to ascertain the level of income at the time of retirement and plan the investment process accordingly (L3).
- CO4:** Evaluate the various risks associated in the investment process (L 4).
- CO5:** Analyze the process of tax planning and plan for the estate (L4)

CKSAM1021: ENVIRONMENT AND SUSTAINABILITY

- CO1:** Know challenges and emerging issues in global sustainability.(L1)
- CO2:** Understand the initiatives taken by different councils for sustainable development (L2)
- CO3:** Analyse the different approaches to optimize the climatic impact by energy management of a business decision/ actions. (L4)
- CO4:** Apply different approaches and role in sustainable development. (L3)

Semester -V

3ACCT3011 MANAGEMENT ACCOUNTING

- CO1:** Understanding basics of management accounting and to facilitate them in understanding the differences amongst other co-related accounting systems. (L2).
- CO2:** Analyzing the financial statements with different methods (L4)
- CO3:** Apply the techniques of ratio analysis for the purpose of the evaluation of financial statement(L3)
- CO4:** Identify the role of budgeting in formulating short-term objectives and planning .(L1)
- CO5:** Understand the importance and application of the marginal control system. (L2)

3ACCT3021 Auditing And Corporate Governance

- CO1:** Understand the process of Auditing. (L2)
- CO2:** Assess the various methods of internal control system. (L5)
- CO3:** Understand the vouching process in auditing. (L1, L2)
- CO4:** Analyze the underlying verification process in auditing (L3,L4)
- CO5:** Determining the importance of ethics, rules & regulations in an organization. (L2)

3TAXN3021 GST & INDIRECT TAXES

CO1: Understand the rationale for GST (L2)

CO2: Compute Input Tax Credits of supply of Goods and Services vis-à-vis Indirect Tax Regime (L5)

CO3: Compute Sharing of revenue on CGST, SGST and IGST. (L5)

CO4: Inferring Current issues - GST Council, latest developments in filing of returns, monthly collection targets. (L5)

COS: Assess Customs Act and Customs Duty(L5)

3ACCT4081 INTERNATIONAL AUDITING

CO1: Know the structure and content of international audit standards (L2)

CO2: Able to identify the main and additional requirements of standards (L2)

CO3: Generate working documentation confirming compliance with the requirements of the standards. (L5)

CO4: Critically examine the application of international audit standards (L4)

CO5: Determining the importance of Audit conclusion and reporting. (L4)

CKSAM1041 ETHICS AND VALUES

CO1: Understand the importance of Morality in social and private life and recognize the role moral philosophy plays in the contemporary world. (L2)

CO2: Analyze and compare different moral philosophies and determine which they find the most reasonable/coherent.(L4)

CO3: Create a moral foundation for their ethical action in personal and professional spheres (L5)

CPSSE1021 PROJECT MANAGEMENT FUNDAMENTALS

CO1: Understand the fundamental concepts of Project Management and use them in their professional career [Level-2].

CO2: Demonstrate their preparedness to manage any project in a professional manner [Level-6].

CO3: Apply the best practices of Project Management which will ensure their success in their professional life [Level-3].

CPSSE1031 Qualitative Research

CO1: Illustrate the different components of research process, research design and research problem. (L2)

CO2: Understand and develop skills in relation to qualitative research and will serve as a foundation for possible qualitative research projects at a graduate and postgraduate level. (L2)

CO3: Analyze qualitative data, using techniques such as Grounded theory, IPA, Narrative analysis, Thematic analysis and Content analysis. (L4)

CO4: Compile research reports addressing empirical and analytical problems. (L6)

CPSSE1041 Quantitative Research Methods

CO1: Examine and discuss the key terminology, concepts tools and techniques used in business statistical analysis [Level 4]

CO2: Solve a wide variety of problems using probability and probability distributions [Level5]

CO3: Define principal concepts about sampling [Level 1]

CO4: Analyze a variety of hypothesis tests to aid decision making [Level 4]

GPSDL1051 STRATEGIES FOR SELF-MANAGEMENT

CO1. Set clear goals, Improve their ability to define specific, achievable goals. (L2)

CO2. Develop good habits and their understanding of finance, Increase their understanding of the benefits of positive habits on productivity and well-being, and Improve their ability to establish and maintain healthy habits (L6)

CO3. Continuously learn and grow and Increase their motivation to learn and grow personally and professionally, Improve their ability to identify and pursue opportunities for growth and development. (L6)

Semester –VI

3ACCT4111 ACCOUNTING INFORMATION SYSTEMS

CO1: Understand the accounting Information system and how it is different from general information system.(L2)

CO2: Learn the different components of information systems and supporting data (L2)

CO3: Demonstrate various Business Processes with support of Accounting Information Systems (L6)

CO4: Apply the knowledge of information system in financial reporting (L3)

CO5: Understand the Success factors of AIS (L2)

3ACCT4121 COMPUTER APPLICATION FOR FINANCIAL ANALYSIS

CO1: Understand the Important variables used to assess the financial performance of an organization t(L2).

CO2: Acquire the conceptual knowledge of e-finance and Overview of technology used in e-Finance (L1).

CO3: Obtain knowledge applications of Spreadsheet in Accounting and Finance (L3).

CO4: Acquire knowledge of applicability of technology in banking (L3).

CO5: Able to analyze and take decisions on the investment (L4).

3FINC4081 ADVANCED FINANCIAL MANAGEMENT

CO1: Understand the role of senior financial adviser in multinational companies. (L2)

CO2: Examine the various investment appraisal. (L4)

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

CO4: Illustrate the Corporate Reconstruction and Re-organization. (L1)

CO5: Discuss the role of treasury functions in multinational organizations. (L5)

Semester –I

3MGMT1021: BUSINESS & TECHNOLOGY (B &T)

CO1: Describe the different types of business and analyse its influence on stakeholders (L2).

CO2: Explain different business organizational structure, their functions and ways to govern (L2)

CO3: Examine the appropriate reporting techniques and methods of right compliance (L4).

CO4: Determine the importance of team behavior and leadership in achieving organizational goals (L5).

CO5: Demonstrate appropriate communication skills and play an important role in the development of ethical behavior in an organization (L6)

3ACCT1031: MANAGEMENT ACCOUNTING (MA)

CO1: Develop the skill to present information using management accounting tools. (L 6)

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 performance through standard costing and analyses the variances. (L 4)

CO5: Develop the skill to prepare an appropriate reporting system for managerial decision-making. (L5)

3ACCT1041: FINANCIAL ACCOUNTING (FA)

CO1: Understand the skill in preparation of financial statements using various financial reports (L 2).

CO2: Apply the accounting standards and techniques in preparation of financial reports (L 3).

CO3: Illustrate the methods to record transactions and trial balance (L2).

CO4: Prepare the consolidated financial statements and interpret them (L2).

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

CPSAL1021 : ORAL & WRITTEN COMMUNICATION – 1

C01: Understand the skills required to use the English language effectively in all areas of communication. [Level 2]

C02: Understand their areas of weaknesses and ways to improve upon them. [Level-2]

C03: Understand the knowledge required in various situations, like in formal and informal settings. [Level-2]

04: Understand how to write official reports and proposals. [Level-2]

CPSAD1011: DESIGN THINKING DTP

- CO1: Apply teamwork towards building a solution. (Level 3)
- CO2: Apply basic Design Research (Level 3)
- CO3: Apply brainstorming as a way of innovative thinking. (Level 3)
- CO4: Understand story-telling in Design Thinking. (Level 2)

CKSAM1051: INDIAN CONSTITUTION

- C01: Study a particular event in Indian history and trace the impact that can be felt to the present day. (L1)
- C02: Understand the impact of the way a democracy is structured. (L2)
- C03: Understand the freedoms that a citizen of India has, and what those mean in daily life. (L2)
- C04: Understand the duties of an Indian citizen and how they translate to daily life. (L2)
- C05: Gain an understanding of the workings of the government in their residential locality. (L1)
- C06: Trace the impact of a single vote from their area of residence to the national scale.(L1)
- C07: Understand the Indian democratic process and their role in it.(L2)
- C08: Identify ways in which they can contribute to the progress of the country (L1)

CPSAE1041 MATHEMATICS FOR EVERYDAY LIFE

- O1: Understand the rules of fractions, decimals, and square roots. [Level-2]
- CO2: Understand the concepts involved in the number system. [Level-2]
- CO3: Understand how to use percentages in calculations. [Level-2]
- CO4: Understand the advantage of compounding returns in personal investments. [Level-2]
- CO5: Understand how to compare figures while reading and interpreting data, using ratios. [Level-2]

Semester -II

3LSGN1021: CORPORATE & BUSINESS LAW (CBL)

- CO1: Discuss the formulations, administration and Management of Companies (L 2).
- CO2: Examine the application of the Indian contract act of 1872 (L2).
- CO3: Analyze the regulatory issues in relation to intellectual property legislations (L4).
- CO4: Examine the regulatory framework relating to FEMA (L 2).
- CO5: Discuss the application of consumer protection act and competition act (L 2)

3ACCT2051: PERFORMANCE MANAGEMENT (PM)

- CO1:** Application of cost accounting techniques for cost control and cost reduction. (L 3).
CO2: Analyze risk and uncertainty in deciding the usage of limiting resources (L4).
CO3: Computation of budgets and standard costing techniques for performance evaluation. (L5).
CO4: Evaluate performance measurement system and the performance of the organizations (L 4).
CO5: Prescribe and compile techniques to solve problems related to divisional performance of the private sector and not for profit organization (L2).

3TAXN2021: TAXATION (T)

- CO1:** Discuss the relevance of the residential status and incidence of tax (L 2).
CO2: Analyse the taxable range of a salaried person and Computation of taxable income from house property (L 4)
CO3: Demonstrate the taxable income from business and profession, Computation of taxable income from capital gain and other sources (L 6).
CO4: Understand the various deductions and set off and carry forwards of losses (L 2).
CO5: Discuss the indirect taxes imposed in India and Compute the customs duty payable on imports and exports (L2)

CPSAL1051 : ENGLISH

- CO1:** Develop Critical Thinking skills (L6)
CO2: To Ideate , map arguments and creatively integrate ideas in the English Language (L1)
CO3: Construct meaningful sentences, while using the English language in context.(L6)
CO4: Build on language skills to improve their proficiency levels (L5)

CPSAL2021 : ORAL & WRITTEN COMMUNICATION – 2

- C01:** Understand the skills required to use the English language effectively in the business and corporate world. [Level-2]
C02: Understand and be able to express points of view of others meaningfully. [Level-2]
C03: Understand how to clearly interpret visuals and graphs. [Level-2]
C04: Understand how to write technical content meant for specific audiences. [Level-2]
C05: Understand how to write reviews and articles about books and published works. [Level-2]

Semester –III

3ACCT2061: FINANCIAL REPORTING (FR)

CO1: Assess the importance of conceptual framework and its relevance to financial reporting (L5)

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

CO3: Understand the preparation of individual financial statements of a company using the knowledge about IFRS/IAS. (L2)

CO4: Understand the preparation of consolidated financial statements of a company using the knowledge about IFRS/IAS. (L2)

CO5: Using ratios and non-financial information, analyse and interpret the financial statement of a company. (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 (L5)

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

CO5: Assess the audit procedures, review and reports (L5)

3FINC4121: FINANCIAL MANAGEMENT(FM)

CO1: Analyze the role and purpose of the financial management function within a business and understand economic conditions under which the decisions are made. (L4)

CO2: Application of the techniques of financial decisions discuss, evaluate and apply various working capital management techniques and equip the skills to use various investment appraisal techniques to select a project adjusting for risk and uncertainty and understand specific investment decisions. (L3)

CO3: Evaluate and understand the various sources of business finance, including dividend policy and how much finance can be raised from within the business and understand cost of capital and other factors that influence the choice of the type of capital raised by the business. (L4)

CO4: Examine principles underlying the valuation of business and financial assets, including the impact of cost of capital on the value of business and to introduce different risks in business and to comprehend main types of forex and interest rate risks evaluate main techniques used to manage risks in business. (L4)

CO5: Determine the ways of valuation of business introduce appropriate digital and employability skills in preparing for and taking the FM examination and to be able to use the relevant functionality and technology in professional manner to tackle the examination. (L5)

CKSAA1031 : INTRODUCTION TO PHILOSOPHICAL THOUGHT

- CO1: Recognize the importance of rationally deducing a question or a problem. (L2)
CO2: To develop appreciation towards various philosophical ideologies.(L6)
CO3: To enable the students to form their own philosophy of life(L2)

CCSAE1011 : DISASTER MANAGEMENT

- CO1: Distinguish the various types of disasters and its impact. (L2)
CO2: Examine the causes and effects of various disasters. (L4)
CO3: Prepare and analyse plans for disaster mitigation and response. (L4)
CO4: Develop self-awareness and skills in evaluating disaster management plans in India. (L6)

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 (L5).

3ACCT3031: 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)
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)
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)

3FINC4131: ADVANCED FINANCIAL MANAGEMENT (AFM)

CO1: Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders and recognise the role of international financial institutions in the financial management of multinationals. (L2)

CO2: Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally.(L4)

CO3: Assess and plan acquisitions and mergers as an alternative growth strategy.(L5)

CO4: Evaluate and advise on alternative corporate re-organisation strategies.(L4)

CO5: Apply and evaluate alternative advanced treasury and risk management. (L3 & 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 (L4)

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

CO5: Develop business report addressing ethical, empirical and analytical problems (L6)

CKSAM1021: ENVIRONMENT AND SUSTAINABILITY

CO1: Know challenges and emerging issues in global sustainability. (L1)

CO2: Understand the initiatives taken by different councils for sustainable development. (L2)

CO3: Analyze the different approaches to optimize the climatic impact by energy management of a business decision/ actions. (L4)

CO4: Apply different approaches and roles in sustainable development. (L3)

Semester V

3ACCT3041: 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.(L5)

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)

3TAXN4091- ADVANCE TAXATION –I

COL1: Understand the fundamental principles of tax laws, including tax planning and the differences between direct and indirect taxes, with a special focus on the tax systems of the USA, UK, Europe, and India.(L2)

COL2: Gain a comprehensive understanding of income tax law basics, including key concepts like assessment year, previous year, assessee, and the different heads of income.(L2)

COL3: Analyze income from salary, including the various forms of salary, allowances, perquisites, retirement benefits, and the computation of taxable salary..(L4)

COL4: Explore the taxation of income from house property and business or profession, including exemptions, deductions, and the methods of computing taxable income from these sources.(L5)

COL5: Learn about capital gains and income from other sources, the treatment of capital losses, deductions from total income, and the computation of total income and tax liability for individual assesseees.(L1)

3ACCT4081: INTERNATIONAL AUDITING

CO1: Know the structure and content of international audit standards (L1)

CO2: Able to identify the main and additional requirements of standards (L2)

CO3: Generate working documentation confirming compliance with the requirements of the standards. (L4)

CO4: Critically examine the application of international audit standards(L4)

CO5: Determining the importance of Audit conclusion and reporting.(L4)

3ACCT4111 - ACCOUNTING INFORMATION SYSTEMS

CLO1: To understand the accounting Information system and how it is different from general information system.(L2)

CLO2: To learn the different components of information systems and supporting data.(L1)

CLO3: To demonstrate various Business Processes with support of Accounting Information Systems (L6)

CLO4: To Demonstrate the application of information system in financial reporting.(L6)

CLO5: To learn the Success factors of AIS (L1)

3FINC4021: INDIAN FINANCIAL SYSTEM

CO1: Students are able to understand the meaning and evolution of Indian Financial System (L2)

CO2: Students are able to familiarize the financial institutions and its objectives. (L2)

CO3: Apply the knowledge of financial market helps to better understanding in trading. (L3)

CO4: Infer various financial services and understand them. (L2)

CO5: Understanding the recent changes in financial markets and services (L2)

3FINC4031: FUNDAMENTALS OF INVESTMENTS

- CO1:** Demonstrate a basic understanding of investments and the nuances of investing (L6)
- CO2:** Measure investment portfolio's performance by calculating portfolio returns and risks. (L4)
- CO3:** Provide an understanding of the time value of money. (L2)
- CO4:** Apply knowledge gained to perform analysis of various securities (L3)
- CO5:** Comprehend the functionalities of the securities market and its components (L2)

3ACCT4121: COMPUTER APPLICATION FOR FINANCIAL ANALYSIS

- CO1:** Understand the Important variables used to assess the financial performance of an organization t(L2).
- CO2:** Acquire the conceptual knowledge of e-finance and Overview of technology used in e-Finance (L2).
- CO3:** Obtain knowledge applications of Spreadsheet in Accounting and Finance (L2).
- CO4:** Acquire knowledge of applicability of technology in banking (L3).
- CO5:** Able to analyze and take decisions on the investment (L4)

3ACCT4131 : FORENSIC ACCOUNTING

- CO1:** Understand the basic concepts of forensic accounting (L2)
- CO2:** Apply the skill of identifying the importance and relevance of forensic accounting (L3)
- CO3:** Identify the impact of fraud and fraudulent practices in the organization. (L2)
- CO4:** To evaluate the risk assessment in the organization.(L4)
- CO5:** To analyse the process of implementing forensic accounting tools in the organization(L4)

3FINC4041: FINANCIAL MARKETS AND SERVICES

- CO1:** Describe the operation of various financial markets and services in India(L2)
- CO2:** Explain the need and application of venture capital in India(L2)
- CO3:** Compare and analyze the function of mutual fund as in investment tool(L4)
- CO4:** Discuss the role and importance of derivatives markets in India(L5)
- CO5:** Analyze and compare the functions of various credit rating agencies approved by RBI. (L4)

3FINC4141: Personal Financial Management

- CO1:** Understand financial goals and develop a financial plan.(L2)
- CO2:** Understand and select appropriate investment options and optimize the return.(L2)
- CO3:** Know and select appropriate types of insurance policies for specific needs. Understand the basic principles of property insurance, including indemnity and co-insurance.(L2)
- CO4:** Calculate personal taxes and review strategies to minimize them.(L5)
- CO5:** Develop an investment plan for the future which may include saving for retirement, estate planning and the creation of a will.(L6)

CKSAM1041 : ETHICS AND VALUES

O1: Understand the importance of Morality in social and private life and recognize the role moral philosophy plays in the contemporary world. (L2)

O2: Analyze and compare different moral philosophies and determine which they find the most reasonable/coherent.(L4)

O3: Create a moral foundation for their ethical action in personal and professional spheres.(L2)

Semester –VI

3ACCT3051: ADVANCED AUDIT AND ASSURANCE (AAA)

CO1: Demonstrate the ability to work effectively and efficiently on assurance and other service engagement within a professional and ethical framework and develop the knowledge, competence, skepticism and skills of an auditor. (L6)

CO2: Assess and recommend appropriate quality control policies and procedures in practice management and recognize the auditor's position in relation to the acceptance and retention of professional appointments. (L5)

CO3: Identify and formulate the work required to meet the objectives of audit assignments; apply the International Standards on Auditing; evaluate findings and the results of work performed and draft suitable reports on assignments. (L2)

CO4: Identify and formulate the work required to meet the objectives of non-audit assignments. (L2)

CO5: Understand the current issues and developments relating to the provision of audit-related and assurance services. (L2)

I Semester

3ACCT1011 : FINANCIAL ACCOUNTING - I

CO1: Understand the accounting aspects of consignment (L 2).

CO2: Prepare accounting aspects in relation to joint ventures (L 3).

CO3: Provide the understanding the accounting aspects of consignment and joint venture (L 3)

CO4: Identify the accounting procedures in preparation of branch accounts and Head office accounts. (L 4).

CO5: Evaluate accounting Procedure involved in Royalty accounting. (L 3)

3LSGN1011 : BUSINESS LAW

CO1: Discuss the fundamental legal aspects relating to business laws (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 FEMA act (L4).

3ECON1011 : BUSINESS ECONOMICS (Micro Economics)

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)

3MATH1011 : BUSINESS MATHEMATICS

CO1: Apply the concept of ratios to calculate a continued ratio, divide a quantity in a given ratio, illustrate proportion and logarithm to solve problems (L 3)

CO2: Interpret different mathematical tools (Matrices, Determinants & Mathematics of Finance to solve real-life business and economic problems (L 2,3)

CO3: Analyse types of progression (AM and GM) in a word problem and apply them to solve business problems. (L 3, 4)

CO4: Apply commercial arithmetic concepts like profit, loss, percentage, bills of exchange, commission and brokerage to solve common business problems. (L 3)

CO5: Apply mathematical concepts like simple interest, compound interest, nominal interest, the effective rate of interest to solve the time value of annuities like Immediate annuity, Annuity Due, Deferred Annuity and Perpetual Annuity (L 3).

II Semester

3ACCT1021:FINANCIAL ACCOUNTING - II

CO1: Understand the application of the given accounting standards in preparation of financial standards (L 2).

CO2: Analyze financial statements and analyse various documents maintained in a company (L3, 4).

CO3: Illustrate regulations relating to issue of right shares and bonus shares(L 3)

CO4: Discuss the journal entries for redemption of preference shares and debentures. (L 3).

3STAT1021: BUSINESS STATISTICS

CO1: Explain the characteristics and applications of statistics by representing the data in desired formats like tables, diagrams and frequency distributions. (L 2)

CO2: Compute arithmetic mean, median, mode, partition values like quartiles, Deciles and percentiles for given data and interpret the same. (L 3)

CO3: Apply measures of variation like Mean deviation, Standard deviation, Variance and Skewness to examine the variation as well as direction of variation in given data. (L 3)

CO4: Calculate the numerical measure of showing the extent of relationship between variables using Karl Pearson Coefficient of correlation and Spearman's Rank Correlation and hence predicting the values of variable in bivariate data using linear regression. (L 3)

CO5: (a) Examine the trend in time series data to predict the future trend value using moving average method and least square method. (L 4)

(b) Construct price index numbers like Laspeyre's, Paasche's, Dobish Bowley, Marshall Edgeworth and Fisher's price index numbers), Consumer price index number, Cost of Living index number.

3CSGC1021: COMPUTER APPLICATIONS IN BUSINESS

CO1: Understand the computer fundamentals and IT applications used in business (L 2)

CO2: Prepare an effective business documents and templates using MS-Word (L 3)

CO3: Create business presentations using all the features in MS-PowerPoint. (L 4)

CO4: Create business spreadsheet using MS-Excel features (L 6).

3SGC4041 : Advance Excel

CO1: To develop understanding of Ms Excel.

CO2: Prepare Hyperlink and chart.

CO3: Understand differences between various Data related tools.

CO4: Apply Mathematical treatment and Statistical functions of Excel.

CO5: To apply Pivot table style, Pivot chart and What if analysis.

III Semester

3ACCT2031– COST ACCOUNTING

CO1: Discuss the concept and importance of Cost Accounting and the use of cost sheet for decision making (L2)

CO2: Understand the application of various tools and techniques in control of material costs. (L2)

CO3: Analyze the different methods of calculating labour cost and incentives (L4)

CO4: Identify the elements of costs and absorption of overheads. (L2)

CO5: Asses the reasons for reconciliation between cost and financial statements. (L5)

3HRMT2011: HUMAN RESOURCE MANAGEMENT

CO1: Describe the fundamental nature and importance of human resource management. (Level 2)

CO2: Analyse the current theory and practice of recruitment and selection. (Level 4)

CO3: Understand the importance of a performance appraisal system and training in enhancing employee performance. (Level 2)

CO4: Recommend actions based on the compensation analysis and design compensation schemes that are cost-effective, increase the workforce's productivity, and comply with the legal framework. (Level 5,6)

3ACCT2041: CORPORATE ACCOUNTING

CO1: Discuss the different methods of valuation of Goodwill and Shares (L 2)

CO2: Compute the accounting adjustments of the company after internal reconstruction (L4).

CO3: Explain the purchase consideration under method of Amalgamation and Pass journal entries in books of the Vendor and Purchasing company (L4)

CO4: Layout the process of preparation of consolidated balance sheet of Holding company (L 4)

CO5: Ascertain the Liquidation process of a company 2013 (L 3)

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).

IV Semester

3FINC3011: FINANCIAL MANAGEMENT

CO1: Understand the concept and principles of financial management (L 2)

CO2: Explain the time value of money and also calculate the appropriate value of securities (L 2)

CO3: Discuss the importance of financial discipline and Capital structure in the organization (L 2)

CO4: Apply the appropriate method to evaluate investment decisions (L 3)

CO5: Assess the level of dividend and determine the Working capital requirement for an organization (L 5)

3TAXN2011: INCOME TAX LAW AND PRACTICES - 1

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)

3ACCT4171: INTERNATIONAL FINANCIAL REPORTING STANDARDS

CO1: Prepare the accounting statements according to the regulations of professional bodies of accounting. (L6)

CO2: Discuss the financial statement as per the accounting and disclosure requirements under the accounting standards IFRS15 and IAS, 1 & 8 (L2)

CO3: Analyze the accounting and financial standards to prepare the financial statements for assessing the assets and liabilities under IAS 2, 16, 20, 23, 36,38,40 and IFRS 5. (L4)

CO4: Analyze the accounting and financial standards to prepare the financial statements for assessing the assets and liabilities under IFRS 2,6,7,9,13 and IAS, 10,12,19 and 41. (L4)

CO5: Assess the group financial statements (excluding group cash-flow statements) including subsidiaries, associates and joint arrangement (L5)

3FINC4041: FINANCIAL MARKETS AND SERVICES

CO1: Describe the operation of various financial markets and services in India(L2)

CO2: Explain the need and application of venture capital in India(L2)

CO3: Compare and analyze the function of mutual fund as in investment tool(L3)

CO4: Discuss the role and importance of derivatives markets in India(L2)

CO5: Analyze and compare the functions of various credit rating agencies approved by RBI. (L4)

3FINC4051: PERSONAL FINANCIAL PLANNING



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CO1: Enable students to understand the basic concepts of financial planning (L 2).

CO2: Apply the skill of selecting the right investment avenues through proper cash management (L 3).

CO3: Apply the skill to ascertain the level of income at the time of retirement and plan the investment process accordingly (L 4).

CO4: Evaluate the various risks associated in the investment process (L 5).

CO5: Analyse the process of tax planning and plan for the estate (L4)

V Semester

3ACCT3011: MANAGEMENT ACCOUNTING

CO1: Make students aware of the basics of management accounting and to facilitate them in understanding the differences amongst other co-related accounting systems. (L1).

CO2: Analyzing the financial statements with different methods(L4)

CO3: Apply the techniques of ratio analysis for the purpose of the evaluation of financial statement L3)

CO4: Identify the role of budgeting in formulating short-term objectives and planning .((L4)

CO5: Summarize the importance and application of marginal control system. (L5)

3ACCT3021 –AUDITING AND CORPORATE GOVERNANCE

CO1: Understand the process of Auditing.

CO2: Assess the various methods of internal control system.

CO3: Discuss the vouching process in auditing.

CO4: Analyze the underlying verification process in auditing

CO5: Determining the importance of ethics, rules & regulations in an organization.

3TAXN3021: GST & Indirect Taxes

COI: Understand the rationale for GST (L2)



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C02: Compute Input Tax Credits of supply of Goods and Services vis-à-vis Indirect Tax Regime (L3)

C03: Sharing of revenue on CGST, SGST and IGST. (L5)

C04: Current issues - GST Council, latest developments in filing of returns, monthly collection targets.

COS: Assess Customs Act and Customs Duty(L5)

School of Economics and Commerce
B.Com Programme



School of Economics and Commerce
B.Com

Scheme of Teaching and Evaluation (STE)
Batch [2024-25]



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 3).

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. (L3)**CO2:** Acquire sound knowledge about the IFRS/IAS principles and apply them to account for various business transactions. (L1, L3)**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	

<p>Course Code: CPSAL1081</p> <p>English:</p> <p>(SOM/SOEC/SOSSH/SOSS/SOD/SOA)</p> <p>Batch-2024</p>
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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)

