



**YENEPOYA**

(DEEMED TO BE UNIVERSITY)

Recognized under Sec 3(A) of the UGC Act 1956

Accredited by NAAC with 'A' Grade

# **YENEPOYA INSTITUTE OF ARTS, SCIENCE, COMMERCE AND MANAGEMENT**

**PROGRAM AND COURSE OUTCOMES**

**UNDERGRADUATE PROGRAM**

**BACHELOR OF COMMERCE**

**ATTESTED**

Dr. Gangadhara Somayaji H. S.  
Registrar  
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# PROGRAM OUTCOMES

## BACHELOR OF COMMERCE

(K=Knowledge, S=Skill, A=Attitude)

### B.Com

- PO 1 After completing three years for Bachelors in Commerce (B. Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance. (K)
- PO 2 The commerce and finance focused curriculum offer a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business (K,S)
- PO 3 Students will demonstrate progressive affective domain development of values, the role of accounting in society and business. (K,S)
- PO 4 Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. (K,S)
- PO 5 Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business (K,S)
- PO 6 Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing. (K,S)
- PO 7 Learners will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making. (S, A)
- PO 8 Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA, CMA, KPSC, UPSC and other courses. (S,A)
- PO 9 Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services (K,S)
- PO 10 Capability of the students to make decisions at personal & professional level will increase after completion of this course. (A)
- PO 11 The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization (K,S,A)
- PO 12 By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on., (S,A)
- PO 13 The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.(S,A)
- PO 14 Students will be able to do their higher education and can make research in the field of finance and commerce. (S)
- PO 15 Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication. (K, S)

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### **B.Com.(Professional)**

(K=Knowledge, S=Skill, A=Attitude)

- PO 1 After completing three years for Bachelors in Commerce (Professional) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance. (K)
- PO 2 specialised Commerce program aims to prepare students for choosing International Finance and Accountancy as a global career. (K,S,A)
- PO 3 Apply critical thinking which improves cognitive skills and logical decision making as business leaders. (K,S)
- PO 4 Learners will be able to prove proficiency with the ability to engage not only ACCA exam and also other competitive exams like CA, CS, ICWA, CMA, KPSC, UPSC and other courses. (K,S)
- PO 5 Equip entrepreneurship skills whether to develop own business idea from concept to reality or learn the tricks of managing an innovative business in today's environment (S,A)
- PO 6 Students also acquire skills to work as tax consultant, audit assistant and other financial supporting services. (K,S)
- PO 7 Students acquire technical knowledge in Accounting, Finance and also gain valuable skills in organizational and strategic management which enhances their career prospects. (K,S)
- PO 8 By goodness of the preparation they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on (K,S,A)
- PO 9 Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. (K,S)
- PO 10 Students will be able to do their higher education and can make research in the field of finance and commerce. (K,S)
- PO 11 This programme also updates students with business & corporate laws and business economics. (K,S)
- PO 12 Students will demonstrate progressive affective domain development of values, the role of accounting in society and business. (K,S,A)
- PO 13 Students are able to play roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making. (K,S,A)
- PO 14 Enables students for positions of leadership and are able to take decisions at all levels of management and face global challenges. (S,A)
- PO 15 Students have a rewarding career globally. (K,S,A)

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<b>B. Com 2019</b>	
PO 1	After completing three years for Bachelors in Commerce (B. Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.
PO 2	The commerce and finance focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business
PO 3	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
PO 4	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PO 5	Students will learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business
PO 6	Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
PO 7	Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
PO 8	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA, CMA, KPSC, UPSC and other courses.
PO 9	Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services
PO 10	Capability of the students to make decisions at personal & professional level will increase after completion of this course.
PO 11	The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization
PO 12	By goodness of the preparation, they can turn into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on.,
PO13	The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.
PO14	Students will be able to do their higher education and can make research in the field of finance and commerce.
PO15	Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication.

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# COURSE OUTCOME

## BACHELOR OF COMMERCE

### B.Com

English: General Proficiency, Grammar and Usage-I	CO 1	Master communication skills in English and speak the language with fluency and accuracy.
	CO 2	Make academic presentations precisely, logically and effectively and master the skills of academic writing.
	CO 3	Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries.
Hindi	CO 1	Hindi language is useful for communication. Hindi language is useful for reading, writing, speaking and listening
	CO 2	Useful for understanding the hard words of Hindi. Students will have the habit of reading and gain confidence in speaking also.
	CO 3	It teaches students about literary elements, human values, moral education, self-respect, to eliminate the discrimination and differences in society. impact of corruption on middle class family, encouraging women to show their interests
Kannada	CO 1	Various genres of Kannada literature are appealing to students. Kannada language is useful for business. Kannada language is useful for reading, writing and listening.
	CO 2	Useful for understanding the hard sounds of Kannada. Students have the habit of reading Kannada.
	CO 3	It teaches students about literary elements, human values, non-violence, moral education, maternal greatness, Japanese hard work, poverty, hunger, selfless service, environment. Kannada language is useful for business. It is helpful to know Kannada Nadu. Helps students to pass some competitive exam. Get acquainted with Kannada Poets and authors
Additional English	CO 1	To Make academic presentations precisely, logically and effectively and master the skills of academic writing
	CO 2	To Acquire the ability to understand social issues and concerns.
	CO 3	To Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
Financial Accounting - I	CO 1	Students will be able to prepare Bank reconciliation statement when balance as per pass book or cash book and reasons for their differences are given.

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	CO 2	Students will be able to prepare different methods of depreciation accounts
	CO 3	Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.
Management Theory and Practice	CO 1	Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
	CO 2	Understand business organisation structure, functions and the role of corporate governance
	CO 3	Recognise the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.
Business Statistics	CO 1	To provide practical exposure on calculation of measures of average
	CO 2	To provide practical exposure on calculation of measures of correlation and regression
	CO 3	To familiarise the students with the concept of index numbers and time series.
Managerial Economics	CO 1	To understand the law of demand, supply forecasting, consumer durable
	CO 2	To know law of diminishing proportion, product function, Economies of scale
	CO 3	To understand Pricing policy under Perfect Competition Monopoly, Monopolistic Competition, Oligopoly and Pricing Objectives and Methods for production to minimize the cost and maximum the profit
Constitution of India	CO 1	understand constitution of India and its Constituent Assembly
	CO 2	understand fundamental rights and duties of citizen
	CO 3	understand union, state and federalism of India knowledge of electoral process in India
English: General Proficiency, Grammar and Usage - II	CO 1	To Make academic presentations precisely, logically and effectively and master the skills of academic writing
	CO 2	To Acquire the ability to understand social issues and concerns
	CO 3	To Master communication skills in English and speak the language with fluency and accuracy.
Hindi II	CO 1	Students learn about Hindi letters, use of words, framing sentences and try to make use of correct Hindi language.
	CO 2	Students learn the official and unofficial usage of Hindi language orally
	CO 3	To acquire skills in reading, writing, comprehension and communication
Kannada II	CO 1	The students will be aware of Kannada literature. Kannada is useful for daily transactions. It helps to understand Kannada language easily.
	CO 2	Students have the habit of reading Kannada. Also useful for writing. It is helpful to understand the hard sounds of Kannada.

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	CO 3	It teaches students about human values, literary elements, confidence, health and environmental compatibility. Helps students to read, write and understand Kannada. Kannada language is useful for business. Helps students to face some competitive exams. It is helpful to know Kannada land and literature. Get acquainted with Kannada poets and authors.
Additional English II	CO 1	To Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively
	CO 2	To Master communication skills in English and speak the language with fluency and accuracy
	CO 3	To Make academic presentations precisely, logically and effectively and master the skills of academic writing
Principles and Practice of Banking	CO 1	Students will be able to know the concepts such as Banking in India, Banker and customer relationship, various services provided to customer from banks etc.
	CO 2	Learning various accounts in the bank, how to open the bank account, maintaining the account and rights of the customer.
	CO 3	Learn various types of Negotiable Instruments and to learn Functions of Reserve Bank of India
Business Mathematics	CO 1	Students should be able to define basic terms in the areas of business calculus and financial mathematics.
	CO 2	To learn the basic concepts of limits and differentiation and to use them to pose, solve and interpret application problems in business.
	CO 3	To get acquired knowledge and skills with practical problems in economic practice.
Indian Economy	CO 1	Students will be able to understand Indian Economy, GDP
	CO 2	Students will learn about causes of poverty, unemployment in India
	CO 3	Students will be able to learn public finance and economic planning.
Human Rights, Gender Equity and Environment	CO 1	Students will learn the basic knowledge of HR and its function and authorities in society and industry
	CO 2	Students will be able to learn Women's status, issues and gender equity and its importance
	CO 3	Study of environment, its pollution, conservation and preservation
English: General Proficiency, Grammar and Usage - III	CO 1	To Master communication skills in English and speak the language with fluency and accuracy
	CO 2	To Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
	CO 3	To Make academic presentations precisely, logically and effectively and master the skills of academic writing.
Hindi Language	CO 1	Hindi language is useful for communication. Hindi language is useful for reading, writing, speaking and listening
	CO 2	Useful for understanding the hard words of Hindi. Students

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		will have the habit of reading and gain confidence in speaking also.
Kannada	CO 3	It teaches students about literary elements, human values, moral education, self-respect, to eliminate the discrimination and differences in society. impact of corruption on middle class family, encouraging women to show their interests
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Additional English	CO 1	To Acquire the ability to understand social issues and concerns.
	CO 2	To Make academic presentations precisely, logically and effectively and master the skills of academic writing
	CO 3	To Master communication skills in English and speak the language with fluency and accuracy
Financial Accounting - III	CO 1	To familiarize the concept of admission and retirement in partnership accounts
	CO 2	To introduce the concepts such as admission cum retirement, death of a partner
	CO 3	To familiarize the concept of Dissolution of Partnership Firms and Sale of Partnership Firm to a Limited Company
Cost Accounting- I	CO 1	To develop in students towards cost consciousness and prepare them for careers in the areas of costing.
	CO 2	To enable the students, acquire an understanding of the concept and meaning of cost, the classification of cost and various statements of cost and profit.
	CO 3	To enable the students to assess and understand cost incurred in manufacture of product or service.
Marketing Management	CO 1	To develop an idea about the effectiveness of marketing-mix activities
	CO 2	To enhance the students on market segmentation and consumer behaviour
	CO 3	To familiarize students about product strategy and emerging trends in marketing
Business Environment	CO 1	To make the students gain conceptual knowledge of the process of environmental scanning and analysis
	CO 2	Analyse the impact of technology on society, economy, and on individual plant
	CO 3	Corporate Social responsibility of business

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Business Taxation- I	CO 1	Exhibit sophisticated knowledge related to direct tax: Laws and Practices.
	CO 2	Identify, define and resolve tax issues through their understanding, knowledge.
	CO 3	Computation of taxable salary
English: General Proficiency, Grammar and Usage - IV	CO 1	To Master communication skills in English and speak the language with fluency and accuracy
	CO 2	To Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
	CO 3	To Make academic presentations precisely, logically and effectively and master the skills of academic writing.
Hindi Language	CO 1	Students learn about Hindi letters, use of words, framing sentences and try to make use of correct Hindi language.
	CO 2	Students learn the official and unofficial usage of hindi language orally
	CO 3	To acquire skills in reading, writing , comprehension and communication
Kannada Language	CO 1	The students will be aware of Kannada literature. Kannada is useful for daily transactions. It helps to understand Kannada language easily.
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Additional English	CO 1	To Acquire the ability to understand social issues and concerns.
	CO 2	To Make academic presentations precisely, logically and effectively and master the skills of academic writing
	CO 3	To Master communication skills in English and speak the language with fluency and accuracy
Financial Accounting - IV	CO 1	Students will be able to allocate and proportion the expenses among the departments and calculate profit or loss for each department.
	CO 2	To develop the skill of preparation of accounts for Royalty accounts and Branch Accounts.
	CO 3	To familiarize the students about computerizes Accounting system.
Cost Accounting - II	CO 1	To enable the students, acquire and understanding of the preparation of cost sheet for each job, batch, process and service.
	CO 2	To enable the students to assess and understand cost incurred in manufacture of a product or service.
	CO 3	To develop skills regarding various methods of costing and cost

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		control techniques.
Indian Financial System	CO 1	Develop knowledge and understanding of the stock market and its functioning in India.
	CO 2	Understand the evolution of the structure and constituents of the Indian Financial system.
	CO 3	Understand the role of financial system in the country.
International Business Management	CO 1	Assess the main theories and concepts that apply to international business
	CO 2	Analyse and evaluate the way in which firms expand into international markets
	CO 3	Understand the business strategies necessary to compete in a global marketplace.
Business Taxation - II	CO 1	Exhibit sophisticated knowledge related to direct tax: Laws and Practices.
	CO 2	Identify, define and resolve tax issues through their understanding, knowledge.
	CO 3	Able to compute business incomes and capital gains
Corporate Accounting –I	CO 1	To provide comprehensive understanding of all aspects relating to corporate accounting practices and presentation of financial statements in organizations.
	CO 2	To enable the students to understand the procedure of preparing the accounts of corporate enterprises with a help of the principles and regulations governing the same.
	CO 3	students will be able to prepare final accounts of companies
Management Accounting – I	CO 1	Evaluate the cost and benefits of different conventional and contemporary costing system
	CO 2	Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting.
	CO 3	Able to calculate different variances
Business Law	CO 1	To impart essential knowledge about relevant laws concerning and effecting business organizations in operation.
	CO 2	To familiarize the student with certain statutes that may apply in business context.
	CO 3	Able to learn Indian Contract Act and the sale of goods act, 1930
Fundamentals of Financial Management	CO 1	To give understanding to the students the various areas of corporate finance.
	CO 2	To develop knowledge of sources of finance and its management.
	CO 3	To give insight into financial decisions relating to capital structure, working capital, dividend decisions etc
Business Taxation - III	CO 1	Exhibit sophisticated knowledge related to direct tax: Laws and Practices.
	CO 2	Identify, define and resolve tax issues through their

		understanding, knowledge.
Human Resource Management	CO 3	able to compute firm's total income and tax liability
	CO 1	The aim of this paper is to give students the knowledge, understanding and key skills that are required by today's HR Professionals and to enable students to effectively contribute dynamic organization.
	CO 2	Examine current issues, trends, practices and process in HRM
Consumer Behaviour	CO 3	Able to understand the process of recruitment and selection
	CO 1	Student will gain the knowledge of consumer behaviour in order to develop, evaluate and implement effective marketing strategies and decision making.
	CO 2	Able to know consumer decision making process
Corporate Accounting - II	CO 3	Concept of consumerism in India:
	CO 1	To develop the skill of preparation of accounts for companies which are going for acquisition, merger and reconstruction as per legal requirements.
	CO 2	To acquaint students with the legal formats and special items and adjustments pertaining to internal reconstructions, liquidation etc.
Management Accounting-II	CO 3	To familiar the students about the ratio analysis.
	CO 1	To enable the students, acquire skills needed to analysis and interpret the performance of the firm through preparation of financial statements.
	CO 2	To make students apply accounting ratios to extract the financial performance of the firm.
Auditing and Corporate Governance	CO 3	To enable them to know the change in financial position through preparation of Fund Flow and Cash Flow analysis.
	CO 1	To provide working knowledge of the framework of auditing system in India.
	CO 2	To develop an understanding of the duties, responsibilities, and liabilities of a company auditor.
Company Law	CO 3	To familiarize the students with the understanding of issues and practices of Corporate Governance in the global and Indian context including case studies.
	CO 1	To provide a knowledge about the companies act and its significance roles and governments for a Joint Stock company in India.
	CO 2	To help the students understand the laws rules and regulations about the company.
Business Taxation - IV	CO 3	Enabling the students to analyse the different.
	CO 1	Exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.
	CO 2	Identify, define and resolve tax issues through their understanding, knowledge.
	CO 3	Able to familiarize with the concepts of GST

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Human Resource  
Development

CO 1 The aim of this paper is to give students the knowledge, understanding and key skills that are required by today's HR Professionals and to enable students to effectively contribute to dynamic organizations.

CO 2 Examine current issues, trends, practices and processes in HRD

CO 3 Able to learn transactional Analysis

Research  
Methodology

CO 1 To familiarize the methods and techniques of research

CO 2 State clearly their research problem and associated research questions arising, including both descriptive and either explanatory or exploratory questions.

CO 3 Conduct a literature review of the concepts comprising the research questions

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<b>B.Com (Professional)</b>		
Semester I		
English: General Proficiency, Grammar and Usage-I	CO 1	To Master communication skills in English and speak the language with fluency and accuracy
	CO 2	To Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively
	CO 3	To Make academic presentations precisely, logically and effectively and master the skills of academic writing.
Hindi	CO 1	Hindi language is useful for communication. Hindi language is useful for reading, writing, speaking and listening
	CO 2	Useful for understanding the hardwords of Hindi. Students will have the habit of reading and gain confidence in speaking also.
	CO 3	It teaches students about literary elements, human values, moral education, self-respect, to eliminate the discrimination and differences in society. impact of corruption on middle class family, encouraging women to show their interests
Kannada	CO 1	Various genres of Kannada literature are appealing to students. Kannada language is useful for business. Kannada language is useful for reading, writing and listening.
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Additional English	CO 1	Master communication skills in English and speak the language with fluency and accuracy
	CO 2	To understand the text and grasp its meaning.
	CO 3	To read with correct pronunciation, stress, intonation, pause and articulation of voice.
International Financial Accounting	CO 1	To Explain the context and purpose of financial Reporting
	CO 2	To Define the qualitative characteristics of financial information
	CO 3	To Prepare basic financial statements for incorporated and unincorporated entities.
International Management Accounting	CO 1	To Explain the nature, source and purpose of management information
	CO 2	To Explain and apply cost accounting techniques
	CO 3	To Prepare budgets for planning and control
Management Theory and Practice	CO 1	To Understand the purpose and types of businesses and how they interact with key stakeholders and the external environment.
	CO 2	To Understand business organisation structure, functions and the role of corporate governance

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	CO 3	To Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour
Managerial Economics	CO 1	To Develop the conceptual foundations and analytical methods used in micro economics
	CO 2	To Familiarize the students with the basic consumer behaviour, behaviour of firms, and market equilibrium
	CO 3	To understand the micro economic principles and quantitative tools to make sound managerial decisions.
Constitution of India	CO 1	To understand the constitution of India and its Constituent Assembly
	CO 2	To learn fundamental rights and duties of citizen
	CO 3	To understand union, state and federalism of India knowledge of electro process in India
<b>Semester II</b>		
English: General Proficiency, Grammar and Usage -II	CO 1	To Make academic presentations precisely, logically and effectively and master the skills of academic writing
	CO 2	To Acquire the ability to understand social issues and concerns
	CO 3	To Master communication skills in English and speak the language with fluency and accuracy.
Hindi II	CO 1	Students learn about Hindi letters, use of words, framing sentences and try to make use of correct Hindi language.
	CO 2	Students learn the official and unofficial usage of hindi language orally
	CO 3	To acquire skills in reading, writing, comprehension and communication
Kannada II	CO 1	The students will be aware of Kannada literature. Kannada is useful for daily transactions. It helps to understand Kannada language easily.
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	CO 2	To Master communication skills in English and speak the language with fluency and accuracy
	CO 3	To Make academic presentations precisely, logically and effectively and master the skills of academic writing
International Management Accounting –II	CO 1	To Explain and apply cost accounting techniques
	CO 2	To Identify and apply appropriate budgeting techniques and methods for planning and control
	CO 3	To Use standard costing systems to measure and control business performance and to identify remedial action.

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Financial Reporting	CO 1	To Prepare and present financial statements for single entities and business combinations in accordance with International accounting standards
	CO 2	To Discuss and apply a conceptual and regulatory frameworks for financial reporting
	CO 3	To Analyze and interpret financial statements
Principles and Practice of Banking	CO 1	To understand various types of Negotiable Instruments
	CO 2	To Learn various accounts in the bank, how to open the bank account, maintaining the account and rights of the customer
	CO 3	To learn Functions of Reserve Bank of India
Business Mathematics	CO 1	To learn the basic concepts of limits and differentiation and to use them to pose, solve and interpret application problems in business.
	CO 2	To get acquired knowledge and skills with practical problems in economic practice.
	CO 3	To define basic terms in the areas of business calculus and financial mathematics.
Human Rights, Gender Equity and Environment	CO 1	To understand the Basic knowledge of Human Rights and its function and authorities in society
	CO 2	To understand Women's status ,issues and gender equity
	CO 3	To know the importance of environment, its pollution, conservation and preservation
Semester III		
English: General Proficiency, Grammar and Usage -III	CO 1	To Master communication skills in English and speak the language with fluency and accuracy
	CO 2	To Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
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	CO 3	It teaches students about literary elements, human values, moral education, self-respect, to eliminate the discrimination and differences in society. impact of corruption on middle class family , encouraging women to show their interests
Kannada III	CO 1	The students will be aware of Kannada literature. Kannada is useful for daily transactions. It helps to understand Kannada language easily.
	CO 2	Students have the habit of reading Kannada. Also useful for writing. It is helpful to understand the hard sounds of Kannada.
	CO 3	It teaches students about human values, literary elements, confidence, health and environmental compatibility. Helps students to read, write and understand Kannada. Kannada language is useful for business. Helps students to face some competitive exams. It is helpful to know

		Kannada land and literature. Get acquainted with Kannada poets and authors.
Additional English	CO 1	Master communication skills in English and speak the language with fluency and accuracy
	CO 2	To understand the text and grasp its meaning.
	CO 3	To read with correct pronunciation, stress, intonation, pause and articulation of voice.
International Financial Management III	CO 1	To Discuss the role and purpose of the financial management function
	CO 2	To Assess and discuss the impact of the economic environment on financial management
	CO 3	To Discuss and apply working capital management techniques
Audit and Assurance	CO 1	To Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct.
	CO 2	To Demonstrate how the auditor obtains and accepts audit engagements obtains an understanding of the entity and its environment
	CO 3	To identify and communicate control risks and their potential consequences, making appropriate recommendations
Business Taxation- I	CO 1	To Exhibit sophisticated knowledge related to direct tax: Laws and Practices
	CO 2	To Identify the tax issues
	CO 3	To define and resolve tax issues through their understanding, knowledge
Marketing Management	CO 1	To Understand various concepts and theories of Marketing management to apply them in marketing context
	CO 2	To Demonstrate a sound knowledge of conventional and latest marketing ideas, and of the theories on which these ideas are based
	CO 3	To Estimate the effectiveness of marketing-mix activities
Semester IV		
English: General Proficiency, Grammar and Usage -IV	CO 1	To Master communication skills in English and speak the language with fluency and accuracy
	CO 2	To Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
	CO 3	To Make academic presentations precisely, logically and effectively and master the skills of academic writing.
Hindi IV	CO 1	Students learn about Hindi letters, use of words , framing sentences and try to make use of correct Hindi language.
	CO 2	Students learn the official and unofficial usage of hindi language orally
	CO 3	To acquire skills in reading , writing , comprehension and communication
Kannada IV	CO 1	The students will be aware of Kannada literature. Kannada is useful for daily transactions. It helps to understand Kannada language easily.
	CO 2	Students have the habit of reading Kannada. Also useful for writing. It is helpful to understand the hard sounds of Kannada.

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	CO 3	It teaches students about human values, literary elements, confidence, health and environmental compatibility. Helps students to read, write and understand Kannada. Kannada language is useful for business. Helps students to face some competitive exams. It is helpful to know Kannada land and literature. Get acquainted with Kannada poets and authors.
Additional English IV	CO 1	To Acquire the ability to understand social issues and concerns.
	CO 2	To Make academic presentations precisely, logically and effectively and master the skills of academic writing
	CO 3	To Master communication skills in English and speak the language with fluency and accuracy
Governance, Risk and Ethics	CO 1	To Define governance and explain its function in the effective management and control of organizations and of the resources for which they are accountable.
	CO 2	To Evaluate the Professional Accountant's role in internal control, review and compliance.
	CO 3	To Explain and evaluate the role of the accountant in controlling and mitigating risk.
Corporate Reporting	CO 1	To Discuss the professional and ethical duties of the accountant.
	CO 2	To Evaluate the financial reporting framework.
	CO 3	To Advise on and report the financial performance of entities.
Business Taxation II	CO 1	To Exhibit sophisticated knowledge related to direct tax: Laws and Practices.
	CO 2	To Identify, define and resolve tax issues through their understanding, knowledge.
	CO 3	To understand the Legal Provisions and Practical aspects of Income Tax.
Indian Financial System	CO 1	To Understand the evolution of the structure and constituents of the Indian Financial system.
	CO 2	To Develop knowledge and understanding of the stock market and its functioning in India.
	CO 3	To Understand the role of financial system in the country.
Semester V		
Business Law	CO 1	To impart essential knowledge about relevant laws concerning and effecting business organizations in operation.
	CO 2	To familiarize the student with certain statutes that may apply in business context.
	CO 3	To impart basic knowledge of the important business laws along with relevant case law.
Advanced Financial Management	CO 1	To Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders
	CO 2	To Evaluate the impact of macroeconomics and recognize the role of international financial institutions in the financial management of multinationals.

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	CO 3	To Identify and assess the potential impact of emerging issues in finance and financial management
Business Analysis	CO 1	To Assess the strategic position of an organization.
	CO 2	To Evaluate the strategic choices available to an organization.
	CO 3	To Discuss how an organization might go about its strategic implementation.
Business Taxation - III	CO 1	To Exhibit sophisticated knowledge related to direct tax: Laws and Practices
	CO 2	To Identify Tax issues.
	CO 3	To define and resolve tax issues through their understanding knowledge.
Human Resource Management	CO 1	To provide the knowledge, understanding and key skills that are required by today's HR Professionals
	CO 2	To enable students to effectively contribute for the dynamic organization.
	CO 3	To Examine current issues, trends, practices and process in HRM
Consumer Behaviour	CO 1	To provide the knowledge of consumer behavior in order to develop, evaluate and implement effective marketing strategies and decision making.
	CO 2	To Implement appropriate combinations of theories and concepts
	CO 3	To Recognise social and ethical implications of marketing actions on consumer behaviour
Semester VI		
Advanced Performance Management	CO 1	To Use strategic planning and control models to plan and monitor organizational performance
	CO 2	To Assess and identify relevant macroeconomic fiscal and market factors and key external influences on organizational performance.
	CO 3	To contribute to the evaluation of the performance of an organization and its strategic development
Entrepreneurship Development	CO 1	To Demonstrate the ability to provide a self-analysis in the context of an entrepreneurial career.
	CO 2	To Demonstrate the ability to find an attractive market, that can be reached economically
	CO 3	To Encourage creative thinking for effectiveness at work and in life.
Company Law	CO 1	To understand the concept of a Joint Stock company and its inherent characteristics that makes it different from other forms of organization structures.
	CO 2	To provide a knowledge about the companies act and its significance roles and governments for a Joint Stock company in India .
	CO 3	To help the students understand the laws rules and regulations about the company .
Organizational Behaviour	CO 1	To Become sensitive about the importance of factors affecting job satisfaction.
	CO 2	To Explore deeply one's perceptions and understands its influence on forming prejudices and biases

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	CO 3	To Discover one's learning style and become an on- going learner.
Business Taxation IV	CO 1	To Exhibit sophisticated knowledge related to direct tax: Laws and Practices
	CO 2	To Identify Tax issues.
	CO 3	To define and resolve tax issues through their understanding knowledge.
Human Resource Development	CO 1	To provide the knowledge, understanding and key skills that are required by todays HR Professionals
	CO 2	To enable students to effectively contribute for the dynamic organization.
	CO 3	To Examine current issues, trends, practices and process in HRD
Advertising Management	CO 1	To create and analyse advertisements alongside taking up all activities integrated into the process of advertising and communications
	CO 2	To help them build in themselves an approach to manage advertising with relevance to real-world advertising planning, decision making, and control.
	CO 3	To enable the students to develop skills required for job/vocation in advertising.
Tourism Management & Cultural Heritage Of India	CO 1	To Contextualize tourism within broader cultural, environmental, political and economic dimensions of society.
	CO 2	To Identify and assess relationships and networks relative to building tourism capacity.
	CO 3	To Develop and evaluate tourism policy and planning initiatives.


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### B.Com (CBCS Scheme)

<b>English</b>	CO 1	Master communication skills in English and speak the language with fluency and accuracy
	CO 2	Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
	CO 3	Make academic presentations precisely, logically and effectively and master the skills of academic writing.
<b>Financial Accounting - I</b>	CO 1	Enable the students to learn principles and concepts of Accountancy which enables the knowledge in the practical applications of accounting.
	CO 2	Understand the accounting for hire purchase, installment system, consignment and joint venture.
	CO 3	Enables find out the technical expertise in maintaining the books of accounts.
<b>Business Statistics</b>	CO 1	Facilitates the students to understand the fundamentals of Statistics
	CO 2	Solve sequence, Karl, persons and co-efficient of sequence.
	CO 3	Able to calculate the mean, median, and mode and geometric mean.
<b>English Communications</b>	CO 1	Acquire the skills of listening, speaking, reading, writing and thinking in an integrated manner.
	CO 2	develop interpersonal communication skills.
	CO 3	attain basic proficiency like, developing ability to express one's own thoughts orally and in writing in a meaningful way in English language.
<b>Hindi</b>	CO 1	Hindi language is useful for communication. Hindi language is useful for reading , writing , speaking and listening
	CO 2	Useful for understanding the hard words of Hindi. Students will have the habit of reading and gain confidence in speaking also .
	CO 3	It teaches students about literary elements, human values, moral education, self-respect, to eliminate the discrimination and differences in society. impact of corruption on middle class family , encouraging women to show their interests
<b>Kannada</b>	CO 1	Various genres of Kannada literature are appealing to students. Kannada language is useful for business. Kannada language is useful for reading, writing and listening.
	CO 2	Useful for understanding the hard sounds of Kannada. Students have the habit of reading Kannada.
	CO 3	It teaches students about literary elements, human values, non-violence, moral education, maternal greatness, Japanese hard work, poverty, hunger, selfless service, and environment. Kannada language is useful for business. It is helpful to know Kannada Nadu. Helps students to pass some competitive exam. Get acquainted with Kannada Poets and authors
<b>English</b>	CO 1	Master communication skills in English and speak the language with fluency and accuracy
	CO 2	Approach an issue from various points of view, and develop the habit of

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		questioning varied views critically and objectively.
	CO 3	Make academic presentations precisely, logically and effectively and master the skills of academic writing.
<b>Hindi</b>	CO 1	Hindi language is useful for communication. Hindi language is useful for reading , writing , speaking and listening
	CO 2	Useful for understanding the hard words of Hindi. Students will have the habit of reading and gain confidence in speaking also.
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<b>Kannada</b>	CO 1	The students will be aware of Kannada literature. Kannada is useful for daily transactions. It helps to understand Kannada language easily.
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	CO 3	It teaches students about human values, literary elements, confidence, health and environmental compatibility. Helps students to read, write and understand Kannada. Kannada language is useful for business. Helps students to face some competitive exams. It is helpful to know Kannada land and literature. Get acquainted with Kannada poets and authors.
<b>Financial</b>	CO 1	To familiarize the concept of Branch account and its system understand the Scope of departmental accounting.
<b>Accounting-II</b>	CO 2	Enable the students to understand partnership account from admission to dissolution.
	CO 3	Understand the preparation of final accounts of non-trading concern.
<b>Business</b>	CO 1	Make the students understand the concept of Indian contract act
<b>Law</b>	CO 2	Develop knowledge on contract and various types of contracts
	CO 3	To impart essential knowledge about relevant laws concerning and effecting business organizations in operation
<b>Environmental</b>	CO 1	Understand key concepts from environment studies, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
<b>Science</b>	CO 2	Understand the concept of acquire knowledge on ecosystem, Food Chains, and historical context of environmental issues and the links between human and natural systems.
	CO 3	Students understand critically on Bio-diversity , threats for Bio-diversity and their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world
<b>English</b>	CO 1	Master communication skills in English and speak the language with fluency and accuracy
	CO 2	Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
	CO 3	Make academic presentations precisely, logically and effectively and master the skills of academic writing.

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<b>Hindi</b>	CO 1	Hindi language is useful for communication. Hindi language is useful for reading , writing , speaking and listening
	CO 2	Useful for understanding the hardwords of Hindi. Students will have the habit of reading and gain confidence in speaking also .
	CO 3	It teaches students about literary elements, human values, moral education, self-respect, to eliminate the discrimination and differences in society. impact of corruption on middle class family , encouraging women to show their interests
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	CO 3	It teaches students about human values, literary elements, confidence, health and environmental compatibility. Helps students to read, write and understand Kannada. Kannada language is useful for business. Helps students to face some competitive exams. It is helpful to know Kannada land and literature. Get acquainted with Kannada poets and authors.
<b>Cost Accounting-I</b>	CO 1	To develop in students towards cost consciousness and prepare them for careers in the areas of costing.
	CO 2	To enable the students acquire an understanding of the concept and meaning of cost, the classification of cost and various statements of cost and profit.
	CO 3	To enable the students to assess and understand cost incurred in manufacture of product or service.
<b>Corporate Accounting</b>	CO 1	Develop an understanding about accounting for Shares capital and Debenture.
	CO 2	Understand the preparation of company's final accounts including group accounting and accounting for banking companies.
	CO 3	Understand the preparation of cash flow statement.
<b>Computer Applications in Business</b>	CO 1	Illustrate the principles of good spreadsheet design
	CO 2	Demonstrate profeciency, the acquisition and analysis of organizational data from varieties of data sources common in the business environment
	CO 3	Exhibit profeciency in the creation of analysis to aid in data centric.
<b>English</b>	CO 1	Master communication skills in English and speak the language with fluency and accuracy
	CO 2	Approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
	CO 3	Make academic presentations precisely, logically and effectively and master the skills of academic writing.
<b>Hindi</b>	CO 1	Hindi language is useful for communication. Hindi language is useful for reading , writing , speaking and listening
	CO 2	Useful for understanding the hardwords of Hindi. Students will have the habit of reading and gain confidence in speaking also.
	CO 3	It teaches students about literary elements, human values, moral

		education , self-respect, to eliminate the discrimination and differences in society . impact of corruption on middle class family , encouraging women to show their interests
<b>Kannada</b>	CO 1	The students will be aware of Kannada literature. Kannada is useful for daily transactions. It helps to understand Kannada language easily.
	CO 2	Students have the habit of reading Kannada. Also useful for writing. It is helpful to understand the hard sounds of Kannada.
	CO 3	It teaches students about human values, literary elements, confidence, health and environmental compatibility. Helps students to read, write and understand Kannada. Kannada language is useful for business. Helps students to face some competitive exams. It is helpful to know Kannada land and literature. Get acquainted with Kannada poets and authors.
<b>Cost Accounting – II</b>	CO 1	Enable the students acquire and understanding of the preparation of cost sheet for each job, batch, process, contract and service.
	CO 2	To enable the students to assess and understand cost incurred in manufacture of a product or service
	CO 3	To develop skills regarding various methods of costing and cost control techniques.
<b>Financial Management</b>	CO 1	To provide introduction to Financial Management
	CO 2	To give insight into financial decision, dividend decisions.
	CO 3	To enable them to understand working capital management
<b>E-Commerce</b>	CO 1	Understand the categories of E-Commerce and the concept of WEB Based Business
	CO 2	Able to handle electronic payment technology and to identify security issues of E-Commerce.
	CO 3	Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce.
<b>Entrepreneurship</b>	CO 1	Demonstrates the ability to provide a self-analysis in the context of an entrepreneurial career.
	CO 2	Understanding the new business projects and mobilization of resources for the same.
	CO 3	Understanding the concepts of MSMEs.
<b>Income Tax</b>	CO 1	Understanding the basic concept of income tax.
	CO 2	Understanding the different heads of income as per income tax act.
	CO 3	Enable the students to compute tax liability for various types of assesses.
<b>Human Resource Management</b>	CO 1	Enable the knowledge, understanding and key skills that are required by todays HR Professionals and to enable students to effectively contribute dynamic organization.
	CO 2	To facilitate the knowledge about hiring an employee, appraisal of performance and different compensation policies.
	CO 3	Understanding of industrial dispute settlement and controlling of human resource in the organization.
<b>Organizational Behaviour</b>	CO 1	Understand various concepts organizational behavior to apply them in predicting and influencing individual and group behavior in organizations.

  
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	CO 2	Awareness about the personality, values, attitude and factors affecting job satisfaction
	CO 3	Enables to discover one's learning style and understanding the development of group dynamic and team skills.
<b>Management Theory and Practice</b>	CO 1	Understand the concept of business and how they interact with stakeholders. Also to understand business organization structure, functions and the role of corporate governance.
	CO 2	Understanding of the accounting function with other business functions and to recognize the principles of authority, leadership and how teams and individuals are recruited, managed, motivated and developed.
	CO 3	Understand the importance of personal effectiveness as the basis for effective team and recognise that all aspects of business and finance should be conducted in a manner which complies with the spirit of accepted professional ethics.
<b>Management Accounting</b>	CO 1	Understanding the concept of management accounting and cost accounting and its application in business decisions making.
	CO 2	Understanding the concept of budgets and using the tools as effective control of funds, materials and others.
	CO 3	Applying the concept of standard costing for finding out the variances for taking necessary corrective actions and the concept of marginal costing for taking managerial decisions regarding the cost, profit and volume.
<b>Marketing Management</b>	CO 1	Understand the concept of marketing management and to apply that in finding the market segments and consumer behavior.
	CO 2	Understanding the product strategy by having knowledge of product mix, life cycle of a product, strategy of branding, new product development and quality standards for products.
	CO 3	Familiarizing the students with knowledge of promotional strategies and contemporary issues of marketing management.
<b>Business Environment</b>	CO 1	Understand the nature and scope of business and its environment and to gain conceptual knowledge of the process of environmental analysis.
	CO 2	Understand the concept of natural, economic and technological environmental factors which affects the business and its operations.
	CO 3	Understand the interface between Socio-cultural factors and business. Also enables the students with the knowledge of political environment of business.
<b>International Business Management</b>	CO 1	Assess the main theories and concepts that apply to international business.
	CO 2	Understand the complexities related to international business operations .
	CO 3	Analyze and evaluate the way in which firms expand into international markets, and understand the business strategies necessary to compete in a global marketplace.
<b>Managerial</b>	CO 1	Understand the basic elements of managerial economics aspects, nature and decision making.


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<b>Economics</b>	CO 2	Familiarize the students with the basic consumer behaviour, behaviour of firms, and market equilibrium.
	CO 3	Understand pricing policy under perfect competition monopoly, monopolistic competition, oligopoly and pricing objectives and methods for production to minimize the cost and maximum the profit.
<b>Capital Market</b>	CO 1	Understand Indian securities market and enable the trading of securities.
	CO 2	Familiarize with the analysis of stock and its valuation, also understanding the concept of investment in mutual fund.
	CO 3	Understanding derivatives and its trading.
<b>Goods &amp; Services Tax and Customs Duty</b>	CO 1	Exhibit sophisticated knowledge related to GST by understanding the provisions of GST act.
	CO 2	Understanding the procedure involved in levy of tax, incidence of tax, computation of tax liability (considering ITC) and registration under GST.
	CO 3	Enable to identify assessable value and understanding customs duty liability.
<b>Business Organization &amp; Management</b>	CO 1	Identify the nature, scope of business and classify the business activities; also to understand the different kinds of business organization.
	CO 2	Understand the function of the organization and the types of the organization; also to understand the theories of leadership, motivation and concept of communication.
	CO 3	Understanding the functional areas such as marketing, finance and HRM in order to control and manage the concern efficiently.
<b>Auditing And Corporate Governance</b>	CO 1	To provide working knowledge of the framework of auditing system in India.
	CO 2	Understanding of the duties, responsibilities, and liabilities of a company auditor.
	CO 3	Familiarize the students with the understanding of issues and practices of Corporate Governance in the global and Indian context including case studies.
<b>Indian Financial System</b>	CO 1	Understand the evolution of the structure and constituents of the Indian Financial system.
	CO 2	Develop knowledge and understanding of the capital market and its functioning in India
	CO 3	Understanding the services of financial institutions and helps in trading in derivatives markets.
<b>Business Mathematics</b>	CO 1	Able to define basic terms in the areas of business calculus and financial mathematics.
	CO 2	To learn the basic concepts of limits and differentiation and to use them to pose, solve and interpret application problems in business.
	CO 3	To get acquired knowledge and skills with practical problems in economic practice.
<b>Principles and</b>	CO 1	Understanding the areas such as Banking in India, Banker and customer relationship, various services provided to customer from banks etc.

  
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<b>Practice of Banking</b>	CO 2	Learning various accounts in the bank, how to open the bank account, maintaining the account and rights of the customer
	CO 3	Understand various types of Negotiable Instruments; also understanding the functions of Reserve Bank of India
<b>Corporate Law</b>	CO 1	Understand the concept of a Joint Stock company and its inherent characteristics that makes it different from other forms of organization structures; also understanding the documentations such as MoA, AoA, prospectus etc involved in incorporation
	CO 2	Understand the laws rules and regulations about the company .
	CO 3	Understanding the role of directors in managing company and provisions of company meetings.
<b>Indian Economy</b>	CO 1	Understand the nature of Indian economy and issues prevailing in Indian planning.
	CO 2	Analyse growth, development and structural change in agriculture, Indian industry and to understand the industrial policy 1991.
	CO 3	Understanding the emerging sector wise issues in Indian industries, economic policies and foreign trade.

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# Program Outcomes

## Bachelor of Commerce (Finance Taxation and Auditing)

(K=Knowledge, S=Skill, A=Attitude)

PO	Description
PO 1	After completing three years of B.com (FINANCE TAXATION AND AUDITING ) program, students would gain a thorough grounding in the fundamentals of Auditing finance and taxation. (K, S, A)
PO 2	Provides a strong foundation and theoretical and practical skills of the functioning of commercial organizations. (K, S)
PO 3	Develops competency in students to pursue higher level programmes such as MBA, PhD or other Master Programmes in finance taxation and auditing. (A)
PO 4	Provides the employability competencies required for job profiles of finance executives to CEO, tax consultant, finance manager, International finance Manager, finance consultant, Finance operator. (S, A)
PO 5	Provides the knowledge of finance tools (gather/gain meaning from data), effective business communication methodology (oral, written and other industry-specific), marketing strategy (five Ps), teamwork, leadership and innovation/entrepreneurship. (K,S)
PO 6	Demonstrate the ability to research and analyze international finance issues. (K, S)
PO 7	The program empowers students in gaining an overview of the Indian tax regime, fundamentals and principles of accounting, taxation VAT system, Calculation of GST and its various brackets (K, S)
PO 8	This course thus aims to provide an introduction to the principles and practices of auditing. In this context, it will also outline and critically examine contemporary audit issues and Challenges. (K, S)
PO 9	Builds an added advantage for students who can select their niche areas in financial sectors, taxation, international and national tax, Indian economy and much more. (S, A)
PO 10	Graduates will demonstrate knowledge of current information, theories and models, and techniques and practices in all of the major business disciplines including the general areas of Accounting and Finance, Information Technologies, Management, Marketing, and Quantitative Analysis. (K, S)

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## COURSE OUTCOME

### Bachelor of Commerce (Finance Taxation and Auditing)

#### SEMESTER I

	CO	Description
<b>DC01BCF-1A1</b> <b>English</b>	CO 1	To students will heighten their awareness of correct usage of English grammar in writing and speaking
	CO 2	To Students will improve their speaking ability in English both in terms of fluency and comprehensibility
	CO 3	To Students will enlarge their vocabulary by keeping a vocabulary journal
<b>DC01BCF-1C1</b> <b>Financial</b> <b>accounting- 1</b>	CO 1	To familiarize the students with the basic concepts of Financial Accounting.
	CO 2	To give thorough understanding of the practices of basic financial accounting
	CO 3	To make optimum decisions pertaining to raising funds, making investments and managing the assets of a corporation, big or small.
<b>DC01BCF-1C2</b> <b>Business statistics</b>	CO 1	To course is to provide an understanding for the graduate business student on statistical concepts to include measurements of location and dispersion, probability, probability distributions, sampling, estimation, hypothesis testing, regression, and correlation analysis, Multiple regression and business/economic forecasting.
	CO 2	And To completing this course the student will learn to perform the following: 1) How to calculate and apply measures of location and measures of dispersion -- grouped and ungrouped data cases. How to apply discrete and continuous probability distributions to various business problems
	CO 3	This is a course of study that introduces statistical thinking and statistical methods to business students.
<b>DC01BCF-1C3</b> <b>Business Economics</b>	CO 1	To Develop the conceptual foundations and analytical methods used in micro economics
	CO 2	To Understanding the economic goals of the firms and optimal decision Making.
	CO 3	Understanding the concepts, importance and applications of different forecasting techniques

<b>DC01BCF-1C4</b> <b>Constitution of India</b>	CO 1	To provide basic information about Indian constitution.
	CO 2	To identify individual role and ethical responsibility towards society.
	CO 3	To understand human rights and its implications

## SEMESTER 2

<b>DC01BCF-2A1</b> <b>Hindi</b>	CO 1	To study definition , kinds, importance of Ras and to get an idea of Alankar, Riti , Dhvani and Vakrokti Sampradayasin Indian context
	CO 2	To get an idea about Novel, its importance, history etc.
	CO 3	To understand the change in content and style of expression of eminent Hindi short story writers through their stories
<b>DC01BCF-2A2-</b> <b>Kannada</b>	CO 1	To impart and motivate them to learn the State Language with ease and confidence enabling for better communication skills
	CO 2	To orient and enhance the knowledge of the language basics and Grammar the bridge course sessions are conducted by the language department.
	CO 3	To train the students effectively in the learning process of Kannada language and literature.
<b>DC01BCF-2A3-</b> <b>Communicative English</b>	CO 1	To Students will heighten their awareness of correct usage of English grammar in writing and speaking
	CO 2	To Students will improve their reading fluency skills through extensive reading
	CO 3	To Students will improve their speaking ability in English both in terms Of fluency and comprehensibility.
<b>DC01BCF-2C1-</b> <b>Financial Accounting-II</b>	CO 1	The objective is to provide a basic overview of financial accounting, including basic accounting concepts and principles, as well as the Structure of the income statement, balance sheet, and statement of cash flows.
	CO 2	To help you develop a framework for understanding financial, managerial, and tax reports.
	CO 3	The course goal is divided into five subordinate challenges that can help you organize the way you learn accounting: The record keeping and reporting challenge
<b>DC01BCF-2C2-</b> <b>Business Mathematics and logical reasoning</b>	CO 1	To Students will be able to: Use logical notation to define and reason About fundamental mathematical concepts such as sets, relations, functions, and integers.
	CO 2	To Evaluate elementary mathematical arguments and identify fallacious reasoning (not just fallacious conclusions). Synthesize induction Hypotheses and simple induction proofs.

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CO 3 They are the resultant knowledge skills the student acquires at the end of a course. It defines the cognitive processes a course provides.

**DC01BCF-2C3- Principles and practice of Banking**

CO 1 To learn various accounts in the bank, how to open the bank account, maintaining the account and rights of the customer.

CO 2 To understand various types of Negotiable Instruments.

CO 3 To learn Functions of Reserve Bank of India

**DC01BCF-2C4- Human rights Gender and environmental studies**

CO 1 The Environmental Studies major prepares students for careers as leaders in understanding and addressing complex environmental issues from a problem-oriented, interdisciplinary perspective.

CO 2 To Understanding Gender Inequality.

CO 3 The purpose of this course is the transferring of skills and knowledge in the field of Environmental law Admission requirements

### SEMESTER 3

**DC01BCF-3C1: Financial Management**

CO 1 Realize the use and application of finance for decision making

CO 2 Differentiate between the operating, financial and combined leverage.

CO 3 Recommend the investors about the avenues of investment.

**DC01BCF-3C2: Fundamentals of Cost Accounting**

CO 1 To develop in students towards cost consciousness and benefits

CO2 To enable the students, acquire an understanding of the concept and meaning of cost

CO 3 To prepare them for careers in the areas of costing

**DC01BCF-3C3: Principles of Management**

CO 1 To analyze organizational case situations in each of the four functions of management

CO2 To Know the Principles and methods used in Management

CO 3 To know the role of Managers to hold an track of information to the Management

**DC01BCF-3C4: Corporate Accounting I**

CO 1 To identify these relationships for financial reporting purposes;

CO2 To get appropriate accounting policy choices.

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<b>DC01BCF-3C5: Income Tax</b>	CO3	To select the appropriate accounting techniques, by the relevant accounting standards, and perform the accounting treatment
	CO 1	To be able to compute total income and define tax complications and structure
	CO 2	To enable these tax for legal persons
	CO 3	To understand the system of Complete tax system
<b>DC01BCF-3C6: Business Law</b>	CO1	To enable the students to know the statutes in business entity.
	CO2	To have the subject knowledge of rules and regulation of legal entity
	CO3	To impart essential knowledge about relevant laws concerning

## SEMESTER 4

<b>DC01BCF-4C1: Principles and Practices of Auditing</b>	CO 1	To know the regulatory and normative frame work of auditing
	CO 2	To know the rules to be followed in auditing and skill to implement as an auditor
	CO 3	To enhancement of employability in the auditing domain.
<b>DC01BCF-4C2: Advanced Cost Accounting</b>	CO 1	To prepare the cost sheet for each job, batch, process and service.
	CO 2	To get the techniques and control the cost
	CO 3	To have the knowledge and access the cost in production
<b>DC01BCF-4C3: Corporate Law</b>	CO 1	To get the knowledge of history of Joint stock knowledge
	CO 2	To practice the companies act and its significance roles of a joint stock companies
	CO 3	To familiarize laws and rules of the company law
<b>DC01BCF-4C4: Insolvency and Bankruptcy</b>	CO 1	Differentiate the insolvency resolutions between corporate persons and individuals
	CO 2	to state the powers of Central government to issue directions
	CO 3	To know the rules implemented in insolvency and Bankruptcy
<b>DC01BCF-4C5: Business Taxation</b>	CO1	To gain the knowledge about Tax Practices
	CO2	To know about the complete knowledge about direct tax

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	CO 3	Identify, define and resolve tax issues through their understanding, knowledge
<b>DC01BCF-401: Organizational Behaviour</b>	CO1	to study about the various concepts and theories of organizational behaviour
	CO2	To influence individual and group behavior in organizations
	CO3	To bring awareness about the values, attitude and factors affecting job satisfaction
<b>DC01BCF-402: Business Environment</b>	CO1	To gain the knowledge of the nature ,scope and value of business
	CO2	To analyze the impact of society and economy
	CO3	To familiarize with the industrial policies into the small scale industries in economic growth.
<b>DC01BCF-403: Insurance and Risk Management</b>	CO 1	To ensure the computation of Insurance risk analysis and premium
	CO 2	To differentiate different types of Insurance
	CO 3	To state the regulation of principles of Risk Management in Insurance.

## SEMESTER 5

<b>DC01BCF-5C1: Indian Financial System</b>	CO 1	To Understand the evolution of the structure and constituents of the Indian Financial system.
	CO 2	To Develop knowledge and understanding of the stock market and its functioning in India.
	CO 3	To Understand the role of financial system in the country.
<b>DC01BCF-5C2: Management Accounting</b>	CO 1	Evaluate the cost and benefits of different conventional and contemporary costing system
	CO 2	Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting.
	CO 3	Able to calculate different variances
<b>DC01BCF-5C3: Introduction to Goods and Service Tax</b>	CO 1	Exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.
	CO 2	Identify, define and resolve tax issues through their understanding, knowledge.
	CO 3	The objective of this paper is to familiarize the students with the Legal Provisions and Practical aspects of Indirect Taxes.

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<b>DC01BCF-5C4:</b> <b>Auditing Standards and Corporate Governance</b>	CO 1	To discuss the framework of auditing system in India.
	CO 2	To explain the duties, responsibilities, and liabilities of a company auditor.
	CO 3	To evaluate the practices of Corporate Governance in the global and Indian context including case studies.
<b>DC01BCF-5C5:</b> <b>Corporate Accounting II</b>	CO 1	Discuss the concept of issue of shares
	CO 2	Describe the procedures of internal reconstruction and liquidation of companies
	CO 3	Define accounting standards
<b>DC01BCF-5O1:</b> <b>Entrepreneurship</b>	CO 1	To develop the ability of analyzing various aspects of entrepreneurship – Especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development.
	CO 2	To familiarize the entrepreneurial potentials. To demonstrate the knowledge of the legal and ethical environment
	CO 3	Impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions.
<b>DC01BCF-5O2:</b> <b>Marketing Management</b>	CO 1	To understand various concepts and theories of Marketing management to apply them in marketing context
	CO 2	To demonstrate a sound knowledge of conventional and latest marketing ideas, and of the theories on which these ideas are based
	CO 3	To understand market segments and estimate the effectiveness of marketing-mix activities
<b>DC01BCF-5O3:</b> <b>International Business Management</b>	CO 1	To understand the complexities related to international business operations.
	CO 2	To assess the main theories and concepts that applies to international business.
	CO 3	To analyze and evaluate the way in which firms expand into international markets.

## **SEMESTER 6**

<b>DC01BCF-6C1:</b> <b>Performance Management</b>	CO 1	To acquire skills needed to analysis and interpret the performance of the firm through preparation of financial statements.
	CO 2	To apply accounting ratios to extract the financial performance of the firm.
	CO 3	To know the change in financial position through preparation of Fund Flow and Cash Flow analysis
<b>DC01BCF-6C2:</b>	CO 1	To provide knowledge of Computer Application.

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<b>Computer Applications in Business</b>	CO 2	To use app software to solve business problem& increase efficiency in the work place.
	CO 3	To gain the evaluate the importance of use of computers in Business
<b>DC01BCF-6C3: Goods and Services Tax: Procedure and Practice and Customs Duty</b>	CO 1	To exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.
	CO 2	To identify, define and resolve tax issues through their understanding, knowledge.
	CO 3	To understand various concepts of Goods & Service Tax.
<b>DC01BCF-6C4: Advanced Financial Management</b>	CO 1	To express both the theoretical and practical role of financial management in business corporations.
	CO 2	To analyze the finances of individual corporations both in terms of their performance and capital requirements.
	CO 3	To have a greater appreciation and understanding of the importance of risk within the context of financial decision making.
<b>DC01BCF-6C5: Project or Internship</b>	CO 1	Present a written report that defines the basic concepts classification, characteristics, processes, of the organization in which the training was Undertaken.
	CO 2	Explain the detail tools technology and systems, structures, environmental aspects of the organization where the internship was Undertaken.
	CO 3	Apply theoretical practice been taught in the previous semesters. thereby closing the gap between academic work and the actual practice
<b>DC01BCF-6O1: Intellectual Property Rights</b>	CO 1	To disseminate knowledge on patents, patent regime in India and abroad and registration aspects.
	CO 2	To discuss copyrights and its related rights and registration aspects.
	CO 3	To explain the concepts of trademarks and registration aspects
<b>DC01BCF-6O2: Tourism Management</b>	CO 1	To gain knowledge about tourism industry with its phenomenon, services and operation.
	CO 2	To explain the tourism impact, planning, policy and marketing concept.
	CO 3	To know the tourism geography along with hotel tourism.
<b>DC01BCF-6O3: E-Commerce</b>	CO 1	To gain a comprehensive understanding of the E-Commerce landscape, Current and emerging business models, and the technology and infrastructure underpinnings of the business.
	CO 2	To gain an understanding on how innovative use of the E-Commerce can help developing competitive advantage and discuss legal issues and Privacy in E-Commerce.

## Program Outcomes

### Bachelor of Commerce in International Management Accounting.

(K=Knowledge, S=Skill, A=Attitude)

Program Outcomes (POs)	
Name of PO	Description
PO 1	Demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books (K,S, A)
PO 2	Complete three years for Bachelors in Commerce (B.Com) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.(K,S,A)
PO 3	Learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. (K,S,A)
PO 4	Learn relevant managerial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business. (K,S,A)
PO 5	Gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing. (K,S)
PO 6	Recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making. (K,S,A)
PO 7	Transform into a Manager, Accountant, Management Accountant, cost Accountant, Bank Manager, Auditor, (K,S,A)
PO 8	Be the Company Secretary, Teacher, Professor, Stock Agents, Government employments and so on., Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs. (K,S,A)
PO 9	Involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure. (K,S,A)
PO 10	Acquire practical skills to work as tax consultant, audit assistant and other financial supporting services. (K,S,A)

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PO 11	Pursue higher education and advance research in the field of commerce and finance. (K,S)
PO 12	The Integrated B.com with International Management Accountant Program will not only provide an academic certification but also help students simultaneously gain an international professional qualification which will in-turn open doors towards excellent career opportunities in top companies as professionals. (K,S,A)
PO13	The movement in industry is towards Automation and Conventional Accounting Processes will get automated over a period of time whereas Management Accounting will continue to play a pivotal role for decision making in organizations. Curriculum of Certified Management Accountant, USA is designed to empower the students with Decision Making Capabilities. . (K,S,A)
PO14	These acquired skills will enable students to transform themselves into professionals and improve their capabilities leading to global employment opportunities and establishing a future proof career. (K,S,A)
PO15	Entry in to multinational companies as professional's immediately after B.com is completed will help them for a big career leap in the competitive professional world. (K,S,A)

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## COURSE OUTCOME

### Bachelor of Commerce in International Management Accounting.

<b>Course Outcomes (COs).- B.Com (IMA)</b>		
<b>Semester I</b>		
	<b>Name of CO</b>	<b>Description</b>
<b>DC01BCI-1A1 English</b>	CO 1	Master communication skills in English and speak the language with fluency and accuracy.
	CO 2	Make academic presentations precisely, logically and effectively and master the skills of academic writing.
	CO 3	Undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programs, producing corporate films and documentaries.
<b>DC01BCI-1C1 Financial Accounting I</b>	CO 1	Develop and understand the nature and purpose of financial statements in relationship to decision making.
	CO 2	Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
	CO 3	Develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.
	CO 4	Develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
<b>DC01BCI-1C2 Cost Management (Part 1- Sec D)</b>	CO 1	Identify cost objects and cost pools and assign costs to appropriate activities
	CO 2	Identify and define cost measurement techniques such as actual costing, normal costing, and standard costing
	CO 3	Demonstrate an understanding of variable (direct) costing and absorption (full) costing and the benefits and limitations of these measurement concepts.
	CO 4	Determine the appropriate use of joint product and by-product costing
<b>DC01BCI-1C3 Business Economics</b>	CO 1	Analyze the basic tools of economics and their application in business
	CO 2	Develop analytical abilities in the area of business microeconomics
<b>DC01BCI-1C4 Constitution of India</b>	CO 1	State and explain the constitution of India and its Constituent Assembly
	CO 2	Explain fundamental rights and duties of citizen

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	CO 3	Identify union, state and federalism of India
	CO 4	Knowledge of electoral process in India.
	CO 5	State the basic concepts of Human Rights and its functions and authorities in society

<b>Semester II</b>		
<b>DC01BCI-2A1 Hindi</b>	CO 1	To study definition , kinds, importance of Ras and to get an idea of Alankar , Riti , Dhwani and Vakrokti Sampradayas in Indian context
	CO 2	To get an idea about Novel, its importance, history etc.
	CO 3	To understand the change in content and style of expression of eminent Hindi short story writers through their stories
<b>DC01BCI-2A2 Kannada</b>	CO 1	The students will be aware of Kannada literature. Kannada is useful for daily transactions. It helps to understand Kannada language easily.
	CO 2	Students, at the end of the course, would be able to unlock the communicator in them by using regional language Kannada appropriately
	CO 3	with confidence for further studies or in professional spheres where these languages are the indispensable tool of communication
<b>DC01BCI-2A3 Communicative English</b>	CO 1	To master communication skills in English and speak the language with fluency and accuracy.
	CO 2	To approach an issue from various points of view, and develop the habit of questioning varied views critically and objectively.
	CO 3	To make academic presentations precisely, logically and effectively and master the skills of academic writing to undertake journalistic activities like writing, editing and designing newspapers, video-graphing and anchoring news bulletins and television programmes, producing corporate films and documentaries
<b>DC01BCI-2C1 Financial Accounting II</b>	CO 1	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.
	CO 2	To comprehend branch accounting and departmental accounting entries
	CO 3	To record the transactions of partnership accounts.
<b>DC01BCI-2C2 Financial Planning and</b>		
	CO 1	Identify and explain the different types of responsibility centers recommend appropriate responsibility centers given a business scenario, calculate a contribution margin

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<b>Performance Management</b>	CO 2	Explain why performance evaluation measures should be directly related to strategic and operation- al goals and objectives; why timely feedback is critical; and why performance measures should be related to the factors that drive the element being measured, e.g., cost drivers and revenue drivers .Explain the issues involved in determining product profitability, business unit profitability, and customer profitability, including cost measurement, cost allocation, investment measurement, and valuation
	CO 3	Discuss how strategic planning determines the path an organization chooses for attaining its long-term goals, vision, and mission, and distinguish between vision and mission identify the time frame appropriate for a strategic plan
	CO 4	Describe the role that budgeting plays in the overall planning and performance evaluation process of an organization explain the interrelationships between economic conditions, industry situation, and a firm's plans and budgets
	CO 5	Demonstrate an understanding of a simple regression equation. Define a multiple regression equation and recognize when multiple regression is an appropriate tool to use for forecasting
	CO 6	Define the purpose of a pro forma income statement, a pro forma balance sheet, and a pro forma statement of cash flows, and demonstrate an understanding of the relationship among these statements and all other budgets. Prepare pro forma income statements based on several revenue and cost assumptions
<b>DC01BCI-2C3 Auditing, Internal Controls &amp; Technology and Analytics</b>	CO 1	Demonstrate an understanding of internal control risk and the management of internal control risk, identify and describe internal control objectives. Assess the level of internal control risk within an organization and recommend risk mitigation strategies. Demonstrate an understanding of external auditor responsibilities, including the types of audit opinions the external auditor's issue
	CO 2	Describe how the segregation of accounting duties can enhance systems security Identify threats to information systems, including input manipulation, program alteration, direct file .Identify the role of the accounting information system (AIS) in the value chain demonstrate an understanding of the accounting information system cycles, including revenue to cash, expenditures, production, human resources and payroll, financing, and property, plant, and equipment, as well as the general ledger (GL) and reporting system
	CO 3	Define data governance; i.e., managing the availability, usability, integrity, and security of data, demonstrate a general understanding of data governance frameworks, <b>COSO's</b>

  
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		Internal Control Define the systems development life cycle (SDLC), including systems analysis, conceptual design, physical design, implementation and conversion, and operations and maintenance explain the role of business process analysis in improving system performance
	CO 4	Define robotic process automation (RPA) and its benefits evaluate where technologies can improve efficiency and effectiveness of processing accounting data and information [e.g., artificial intelligence (AI)]. Define cloud computing and describe how it can improve efficiency. Define software as a service (SaaS) and explain its advantages and disadvantages. Define Big Data, explain the four Vs: volume, velocity, variety, and veracity, and describe the opportunities and challenges of leveraging insight from this data explain how structured, semi-structured, and unstructured data is used by a business enterprise
	CO 5	Describe the progression of data, from data to information to knowledge to insight to action describe the opportunities and challenges of managing data analytics
<b>DC01BCI-2C4 Human Rights, Gender and Environmental Studies</b>	CO 1	Explain the rights of a citizen and various policies of gender equality
	CO2	Define and state the importance of the concepts of Environmental Studies to address complex environmental issues from a problem-oriented, interdisciplinary perspective
	CO 3	Define and state the importance of the concepts of Environmental Studies to interdisciplinary perspective
	CO 1	Explain the rights of a citizen and various policies of gender equality

### Semester III

<b>DC01BCI-3C1 External Financial Reporting Decisions (Part I- Sec A)</b>	CO 1	Identify the users of these financial statements and their needs, demonstrate an understanding of the purposes and uses of each statement
	CO 2	Identify issues related to the valuation of accounts receivable, including timing of recognition and estimation of the allowance for credit losses. Distinguish between receivables sold (factoring) on a with-recourse basis and those sold on a without-recourse basis, and determine the effect on the balance sheet. Identify issues in inventory valuation, including which goods to include, what costs to include, and which cost assumption to use
	CO 3	Identify and compare cost flow assumptions used in accounting for inventories, demonstrate an understanding of the lower of cost or market rule for LIFO and the retail inventory


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<b>DC01BCI-3C2 Business Statistics</b>	CO 1	To produce appropriate graphical and numerical descriptive statistics for different types of data
	CO 2	To demonstrate knowledge of the importance of the Correlation and Regression and its applications.
	CO 3	To interpret time series analysis tests to aid decision making in a business context.
	CO 4	To use simple/multiple regression models to analyze the underlying relationships between the variables through hypothesis testing.
<b>DC01BCI-3C3 Principles of Management</b>	CO 1	To developed working knowledge of fundamental terminology and frameworks in the four functions of management: Planning, Organizing, Leading and Controlling
	CO 2	To analyze organizational case situations in each of the four functions of management
	CO 3	Have an understanding of the skills, abilities, and tools needed to obtain a job on a management track in an organization of their choice.
<b>DC01BCI-3C4 Corporate Finance (Part II- Sec B and SecD)</b>	CO 1	Calculate rates of return, identify and demonstrate an understanding of systematic (market) risk and unsystematic (company) risk
	CO 2	Describe the term structure of interest rates, and explain why it changes over time define and identify the characteristics of common stock and preferred stock
	CO 3	Demonstrate an understanding of the concept of market efficiency, including the strong form, semi-strong form, and weak form of market efficiency describe the role of the credit rating agencies demonstrate an understanding of the roles of investment banks, including underwriting, advice, and trading
	CO 4	Define working capital and identify its components b. calculate net working capital explain the benefit of short-term financial forecasts in the management of working capital
<b>DC01BCI-3C5 Income Tax Law and Practice</b>	CO 1	To understand the income tax system
	CO 2	To distinguish sources of income
	CO 3	To able to compute total income and define tax complicacies and structure
	CO 4	To calculate tax for natural and legal persons
<b>DC01BCI-3C6 Business Law</b>	CO 1	To impart essential knowledge about relevant laws concerning and effecting business organizations in operation.
	CO 2	To describe how the general legal environment impacts on business
	CO 3	To familiarize the student with certain statutes that may apply in business context.

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
<b>Semester IV</b>		
<b>DC01BCI-4C1 Principles and Practices of Auditing</b>	CO 1	Discuss the conceptual background, need, functions, types and process of Auditing required for ensuring regulatory and normative environment in which auditor operates.
	CO 2	Evaluate the audit culture, think critically and instill analytical skills leading to the enhancement of employability in the auditing domain.
<b>DC01BCI-4C2 Advanced Cost and Management Accounting (Part II- Sec C and Sec E)</b>	CO 1	Demonstrate an understanding of how cost/volume/profit (CVP) analysis (breakeven analysis) is used to examine the behavior of total revenues, total costs, and operating income as changes occur in output levels, selling prices, variable costs per unit, or fixed costs, calculate operating income at different operating levels
	CO 2	Identify and define relevant costs (incremental, marginal, or differential costs), sunk costs, avoidable costs, explicit and implicit costs, split-off point, joint production costs, separable processing costs, and relevant revenues, explain why sunk costs are not relevant in the decision-making process
	CO 3	Identify different pricing methodologies, including market comparable, cost-based, and value-based approaches differentiate between a cost-based approach (cost-plus pricing, mark-up pricing) and a market-based approach to setting prices
	CO 4	Define capital budgeting and identify the steps or stages undertaken in developing and implementing a capital budget for a project identify and calculate the relevant cash flows of a capital investment project on both a pretax and after-tax basis
	CO 5	Demonstrate an understanding of the two main discounted cash flow (DCF) methods, net present value (NPV) and internal rate of return (IRR)
<b>DC01BCI-4C3 Corporate Law</b>	CO 1	To disseminate the concept of a Joint Stock company and its inherent characteristics that makes it different from other forms of organization structures.
	CO 2	To discuss about the origin and history about the concept of a Joint Stock company.
	CO 3	To practice the companies act and its significance roles and governments for a Joint Stock company in India.
	CO 4	To familiarize the laws, rules and regulations about the company.
<b>DC01BCI-4C4 Intellectual Property Rights</b>	CO 1	To disseminate knowledge on patents, patent regime in India and abroad and registration aspects.
	CO 2	To discuss copyrights and its related rights and registration aspects.
	CO 3	To explain the concepts of trademarks and registration aspects.
	CO 4	To disseminate knowledge on Design, Geographical Indication (GI), Plant Variety and Layout Design Protection and their registration aspects.
	CO 5	To update themselves with the current trends in IPR and Govt. steps in fostering IPR.

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<b>DC01BCI-4C5 Income Tax Law and practice Assessment procedures and authorities</b>	CO 1	Exhibit sophisticated knowledge related to direct tax: Laws and Practices.
	CO 2	Identify, define and resolve tax issues through their understanding, knowledge.
<b>DC01BCI-4C6 Organizational Behavior, Business Environment and Professional Ethics (Part II- Sec F)</b>	CO 1	Define business ethics analyze the concepts of morality and virtue, define moral philosophy. Demonstrate an understanding of the following moral philosophies and concepts used in making business decisions: teleology, utilitarianism, deontology, relativism, virtue ethics, and justice
	CO 2	Define the concepts of fairness, integrity, due diligence, and fiduciary responsibility, and how they impact ethical decision making
	CO 3	Discuss the issues organizations face in applying their values and ethical standards internationally. Demonstrate an understanding of the relationship between ethics and internal controls

<b>Semester V</b>		
<b>DC01BCI-5C1 Corporate Accounting I</b>	CO 1	To describe the different types of relationships amongst business entities and identify these relationships for financial reporting purposes;
	CO 2	To determine the 'reporting entities' for each inter-entity relationship, and explain the appropriate accounting policy choices.
	CO 3	To demonstrate a thorough knowledge of relevant accounting standards and the ability to apply them to solve practical problems that arise from inter-entity relationships.
	CO 4	To select the appropriate accounting techniques, as prescribed by the relevant accounting standards, and perform the accounting treatment for each type of inter-entity relationship (including preparing consolidated financial statements).
<b>DC01BCI-5C2 Business Mathematics and Logical Reasoning</b>	CO 1	To define basic terms in the areas of business calculus and financial mathematics.
	CO 2	To learn the basic concepts of limits and differentiation and to use them to pose, solve and interpret application problems in business
	CO 3	To acquire knowledge and skills to solve the illustrations.
<b>DC01BCI-5C3 Introduction to Goods and Service Tax</b>	CO 1	To exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.
	CO 2	To identify, define and resolve tax issues through their understanding, knowledge.
	CO 3	To understand various concepts of Goods & Service Tax.

  
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	CO 4	To gain an insight on the recording and analyzing the transactions for compliance under GST.
<b>DC01BCI-5C4 Principles and Practice of Banking</b>	CO 1	To explain the areas such as banking in India, banker and customer relationship, various services provided to customer from banks etc.
	CO 2	To state the various accounts in the bank, how to open the bank account, maintaining the account and rights of the customer.
	CO 3	To familiarize with the various types of Negotiable Instruments.
	CO 4	To analyze the Functions of Reserve Bank of India.
<b>DC01BCI-5C5 Financial Statement Analysis (Part II- Sec A)</b>	CO 1	For the balance sheet and income statement, prepare and analyze common-size financial statements; i.e., calculate percentage of assets and sales, respectively; also called vertical analysis. For the balance sheet and income statement, prepare a comparative financial statement horizontal analysis; i.e., calculate trend year over year for every item on the financial statement compared to a base year
	CO 2	Calculate and interpret the current ratio, the quick (acid-test) ratio, the cash ratio, the cash flow ratio, and the net working capital ratio. Explain how changes in one or more of the elements of current assets, current liabilities, and/or unit sales can change the liquidity ratios and calculate that impact. Demonstrate an understanding of the liquidity of current liabilities
	CO 3	Demonstrate an understanding of the factors that contribute to inconsistent definitions of “equity,” “assets,” and “return” when using ROA and ROE. Determine the effect on return on total assets of a change in one or more elements of the financial statements
	CO 4	Demonstrate an understanding of the impact of foreign exchange fluctuations. Identify and explain issues in the accounting for foreign operations (e.g., historical vs. current rate and the treatment of translation gains and losses). Define functional currency
<b>DC01BCI-5O1 Entrepreneurship Management</b>	CO 1	To develop the ability of analyzing various aspects of entrepreneurship – especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development.
	CO 2	To familiarize the entrepreneurial potentials.
	CO 3	To demonstrate the knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciation of the ethical implications of decisions.
<b>DC01BCI-5O2 Marketing Management</b>	CO 1	To understand various concepts and theories of Marketing management to apply them in marketing context
	CO 2	To demonstrate a sound knowledge of conventional and latest marketing ideas, and of the theories on which these ideas are based
	CO 3	To understand market segments and estimate the effectiveness of marketing-mix activities

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	CO 4	To determine the value of attributes comprising a new product
<b>DC01BCI-503 International Business Management</b>	CO 1	To understand the complexities related to international business operations.
	CO 2	To assess the main theories and concepts that applies to international business.
	CO 3	To analyze and evaluate the way in which firms expand into international markets.
	CO 4	To understand the business strategies necessary to compete in a global marketplace.

<b>Semester VI</b>		
<b>DC01BCI-6C1 Indian Financial System</b>	CO 1	To develop knowledge of the stock market and its functioning in India.
	CO 2	To acquire basic understanding of the structure, organization and functioning of the Financial System in India
	CO 3	To gain the knowledge of the evolution of structure and constituents of the Indian Financial system.
	CO 4	To evaluate different financial instruments and their implication in the existing regulatory framework
<b>DC01BCI-6C2 Computer Applications in Business</b>	CO 1	To provide knowledge of Computer Application.
	CO 2	To use app software to solve business problem & increase efficiency in the work place.
	CO 3	To gain the evaluate the importance of use of computers in Business.
<b>DC01BCI-6C3 Goods and Services Tax: Procedure and Practice and Customs Duty</b>	CO 1	To exhibit sophisticated knowledge related to Indirect tax: Laws and Practices.
	CO 2	To identify, define and resolve tax issues through their understanding, knowledge.
	CO 3	To understand various concepts of Goods & Service Tax.
	CO 4	To gain an insight on the recording and analyzing the transactions for compliance under GST
<b>DC01BCI-6C4 Corporate Accounting II</b>	CO 1	Discuss the concept of issue of shares
	CO 2	Describe the procedures of internal reconstruction and liquidation of companies
	CO 3	Define accounting standards
<b>DC01BCI-6C5 Project or Internship</b>	CO 1	Present a written report that defines the basic concepts classification, characteristics, processes, of the organization in which the training was undertaken.
	CO 2	Explain the detail tools technology and systems, structures, environmental aspects of the organization where the internship was undertaken
	CO 3	Apply theoretical practice been taught in the previous semesters. thereby closing the gap between academic work and the actual practice

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	CO 4	Define the role of professionals in specific industries and companies they are interested in, project their self-potentials, abilities and shortcoming.
	CO 5	Network and connect with professional and transit to full-time position
<b>DC01BCI-601 Tourism Management</b>	CO 1	To gain knowledge about tourism industry with its phenomenon, services and operation
	CO 2	To explain the tourism impact, planning, policy and marketing concept.
	CO 3	To know the tourism geography along with hotel tourism.
<b>DC01BCI-602 E-Commerce</b>	CO 1	To gain a comprehensive understanding of the E-Commerce landscape, current and emerging business models, and the technology and infrastructure underpinnings of the business.
	CO 2	To gain an understanding on how innovative use of the E-Commerce can help developing competitive advantage and discuss legal issues and privacy in E-Commerce.
	CO 3	To develop an understanding on how internet can help business grow
	CO 4	To gain an understanding on the importance of security, privacy, and ethical issues as they relate to E-Commerce
<b>DC01BCI-603 Tourism Management</b>	CO 1	Differentiate the insolvency resolutions between corporate persons and individuals.
	CO 2	State the powers of Central Government to issue directions and to supersede Board.

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