



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 OUTCOMES AND COURSE OUTCOMES

UNDERGRADUATE PROGRAM

BACHELOR OF COMMERCE (HONOURS)

ATTESTED

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PROGRAM OUTCOMES
UNDERGRADUATE PROGRAM
BACHELOR OF COMMERCE (HONOURS)

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

Aviation and Logistics

Name of PO	Description
PO 1	To provide a strong foundation and theoretical and practical skills of the functioning of commercial organizations in aviation, travel and logistics. (K,S)
PO 2	To provide the employability competencies required for job profiles of airline transport, cargo companies, travel agencies, ground staff, cabin crew, tour operators, traffic assistance, customer services, counter staff and in hospitality organisations also. (K,S,A)
PO 3	To enhance employability and to be able to take up challenging job assignments in service sector. (K,S,A)
PO 4	To develop the conceptual and practical skills of the students aimed at the intellectual pursuit of knowledge of Commerce, Logistics, Aviation and Management. (S,A)
PO 5	To help understand methods and processes of logistics and aviation in every area of activity. (K,S)
PO 6	To expose them to the areas of application of knowledge in business firms and service sector organizations. (K,S)
PO 7	To enable them to acquire complete basic and intermediary practical knowledge of various Commerce, Logistics and Aviation subjects with the sole purpose of making them self-dependent and easily employable. (K,S,A)

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PROGRAM OUTCOMES UNDERGRADUATE PROGRAM
BACHELOR OF COMMERCE (HONOURS)
INTERNATIONAL ACCOUNTING AND FINANCE

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

Name of PO	Description
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	Specialized 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. (S,A)
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, MPSC, UPSC and other courses. (S,A)
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,A)
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. (S,A)
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. (S,A)
PO13	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)
PO14	Enables students for positions of leadership and are able to take decisions at all levels of management and face global challenges. (S,A)
PO15	Students have a rewarding career globally.(K,S,A)

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COURSE OUTCOME
UNDERGRADUATE PROGRAM
BACHELOR OF COMMERCE (HONOURS)
AVIATION AND LOGISTICS

Semester I

Name of CO Financial Accounting, I

- CO 1 To develop and understand the nature and purpose of financial statements in relationship to decision making.
- CO 2 To 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 To 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.

Introduction to aviation Industry

- CO 1 Define and state the principles of the Aviation industry of the context of Airline terminal management.
- CO 2 Describe the role of travel agents and approved travel agencies in managing tourists experiences.
- CO 3 Differentiate between domestic international tourists need in expectation in providing services.

Human Rights, Gender and Environmental Studies

- CO 1 Explain the rights of a citizen and various policies of gender equality
- CO 2 Define and state the importance of the concepts of Environmental Studies to address complex environmental issues from a problem-oriented, interdisciplinary perspective.

Principles of Management

- CO 1 Discuss and communicate the management evolution and how it will affect future managers.
- CO 2 Observe and evaluate the influence of historical forces on the current practice of management.
- CO 3 Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.

Business Communication and Personal Development

- CO 1 Engage in activities related to verbal and written communication that are required in a professional business environment.
- CO 2 Participate in critical conversations and prepare, organize, and deliver their work to the public.

Semester II

Financial Accounting-II

- CO 1 To develop the ability to use accounting concepts, principles, and frameworks to

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analyse and effectively communicate information to a variety of audiences.

CO 2 To understand branch accounting and departmental accounting to inform the financial information to the needy.

CO 3 To enable the students to prepare and understand the accounting for partnership firms.

Introduction to Logistics

CO 1 Explain various transportation modes in the logistics network

CO 2 Identify methods of logistics marketing

CO 3 Identify the connections between national and international logistics

English Communication

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.

Kannada

CO 1 Students learn about Kannada letters, correspondence, Kannada technical terms, commercial matters.

CO 2 Letters of commerce, hard words related to commerce, administrative Kannada, report, warning letters, help to speak, listen and write in Kannada.

CO 3 Applying for a job can help to create the art of communication among students.

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.

Human Resource Management

CO 1 Identify the key skills that are required by HR Professionals to effectively contribute towards managing employees in dynamic organization.

CO 2 Analyze current issues, trends, practices and process in HRM

Constitution of India

CO 1 State and explain the constitution of India and its Constituent Assembly

CO 2 Explain fundamental rights and duties of citizen, Identify union, state and federalism of India, Knowledge of electoral process in India.

CO 3 State the basic concepts of Human Rights and its functions and authorities in society.

Semester III

Business Statistics

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

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its applications.

CO 3 To interpret time series analysis tests to aid decision making in a business context.

Aviation and Hospitality Management

CO 1 Perform operations involved in the Airport.

CO 2 Know and interpret the Meteorological data's and to calculate the Airport fees, Rates and Charges.

CO 3 Understand and adhere to the various Regulations involved Aviation Industry.

Airfare, Ticketing Practices and Commercial Geography

CO 1 Construct fares to various traffic conferences

CO 2 Demonstrate the ability to issue tickets

CO 3 Apply the practical knowledge in the travel agency

Computer Applications in Business

CO 1 To provides knowledge of Computer Application.

CO 2 To prepare students to use app software to solve business problem& increase efficiency in the work place.

CO 3 To understand of why computers are essential components of Business.

Corporate Accounting

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.

Business Environment and Ethics

CO 1 To make the students gain conceptual knowledge of the process of environmental scanning and analysis

CO 2 To analyze the impact of technology on society, economy, and on individual plant

CO 3 To familiarize the students with the industrial policies and the importance of small-scale industries in economic growth

Semester IV

Cost Accounting

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.

Introduction to Air Cargo Management

CO 1 Analyse the strategies of key industry stakeholders and discuss how value is delivered and captured in international air logistics chains

CO 2 Relate relevant regulatory frameworks and the roles of governmental air cargo

security regulations to a range of industry actor perspectives
CO 3 Critically analyse the technical characteristics of aircraft as they relate to air cargo planning and operations and air cargo revenue management
Airport Infrastructure Principles

CO 1 Explain the evolution of aviation industry and airports.

CO 2 State operational processes of Airport.

CO 3 Define the role of Directorate General of Civil Aviation

E-Commerce

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

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 behavior, behavior of firms, and market equilibrium.

CO 3 To understand the basic elements of managerial economics aspects, nature and decision making

Research Methodology

CO 1 To provide an overview of the research process.

CO 2 To identify the methods and techniques of research.

CO 3 To conduct a literature review of the concepts comprising the research questions.

Semester V

Airline and Airport Management

CO 1 Explain the nature and types of business organizations,

CO 2 Explain the Principles & functions of Management Process of decision making

Aviation Law, Aircraft Rules and Regulations

CO 1 Identify the laws of the aviation industry.

CO 2 Explain the rules and regulations for aircraft operations.

Income Tax

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 complications and structure

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.

Digital Marketing

- CO 1 Define the concepts of Digital marketing
- CO 2 Identify market offerings on digital channel.
- CO 3 Create and build brands online.

Total Quality Management

- CO 1 Understand quality concepts and philosophies of TQM
- CO 2 Apply TQM principles and concepts of continuous improvement
- CO 3 Know prerequisites of evolution of total quality management and significance of quality gurus' works to the management of modern organizations.

Auditing and Corporate Governance

- 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.
- 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.

Management Accounting

- CO 1 To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
- CO 2 To provides the proper idea on financial statement analysis in practical point of view.
- CO 3 To understand the techniques for business decisions short-term and long-term strategic decision-making models, cost management ideas, budgeting and associated performance measurement.

Internship

- 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

Semester VI

Business Mathematics

- 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 get acquired knowledge and skills with practical problems in economic practice.

Financial Management

- CO 1 To understand both the theoretical and practical role of financial management in business corporations.
- CO 2 To analyse 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

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the context of financial decision making.

Goods and Services Tax and Customs Duty

- 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.

Organizational Behavior

- CO 1 To understand various concepts and theories of organizational behavior to apply them in predicting and influencing individual and group behavior in organizations.
- CO 2 To facilitate awareness about the values, attitude and factors affecting job satisfaction.
- CO 3 To study group dynamic and team skills

Indian Financial System

- CO 1 To develop knowledge and understanding of the stock market and its functioning in India.
- CO 2 To understand the evolution of the structure and constituents of the Indian Financial system.
- CO 3 To understand the role of financial system in the country.

Principles and Practice of Banking

- CO 1 To understand the areas such as banking in India, banker and customer relationship, various services provided to customer from banks etc.
- 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 understand various types of Negotiable Instruments.

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 understand market segments and estimate the effectiveness of marketing-mix activities

Corporate 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 Providing knowledge about the origin and history about the concept of a Joint Stock company.
- CO 3 To provide knowledge about the companies act and its significance roles and governments for a Joint Stock company in India.

International Business Management

- 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.

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International Accounting and Finance

I semester	
Name of CO	International Financial Accounting
CO 1	Prepare a trial balance (including identifying and correcting errors)
CO 2	Prepare basic financial statements for incorporated and unincorporated entities.
CO 3	Prepare simple consolidated financial Statements
Name of CO	International Management Accounting
CO 1	Explain the nature, source and purpose of management information
CO 2	Explain and apply cost accounting techniques
CO 3	Prepare budgets for planning and control
Name of CO	Environmental studies
CO 1	Helps to acquire an awareness of the Environment as a whole and its related problems
CO 2	Define and state the importance of the concepts of Environmental studies to address complex Environmental issues from a problem oriented inter-disciplinary perspective
CO 3	Helps to gain skills to assess the Environmental impact of Human activities. Environmental studies will help to protect Bio-diversity
Name of CO	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	Recognize the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance
II semester	
Name of CO	Performance management
CO 1	Explain and apply cost accounting techniques.
CO 2	Select and appropriately apply decision-making techniques to facilitate business decisions and promote efficient and effective use of scarce business resources, appreciating the risks and uncertainty inherent in business and controlling those risks.
CO 3	Identify and apply appropriate budgeting techniques and methods for planning and control.
Name of CO	Financial reporting
CO 1	Discuss and apply a conceptual and regulatory framework for financial reporting
CO 2	Account for transactions in accordance with International accounting standards
CO 3	Analyze and interpret financial statements.
Name of CO	English communication
CO 1	The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions.
CO 2	The present course hopes to address some of these aspects through an interactive mode of teaching-learning process and by focusing on various

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dimensions of communication skills.

CO 3	After studying this course, students will find a difference in their personal and professional interactions.
Name of CO	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	Usage of correct sentences while writing and speaking.
Name of CO	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.
Name of CO	Managerial Economics
CO 1	Develop the conceptual foundations and analytical methods used in micro economics
CO 2	Familiarize the students with the basic consumer behavior, behavior of firms, and market equilibrium.
CO 3	This course will familiarize the students with the approach, concepts and advanced techniques of managerial economics that are applied in business decision making. III semester
Name of CO	Audit and assurance
CO 1	Explain the concept of audit and assurance and the functions of audit, corporate governance, including ethics and professional conduct, describing the scope and distinguishing between the functions of internal and external audit
CO 2	Demonstrate how the auditor obtains and accepts audit engagements obtains an understanding of the entity and its environment, assesses the risk of material misstatement (whether arising from fraud or other irregularities) and plans an audit of financial statements
CO 3	Describe and evaluate internal controls, techniques and audit tests, including IT systems to identify and communicate control risks and their potential consequences, making appropriate recommendations
Name of CO	International Financial Management
CO 1	Discuss the role and purpose of the financial management function
CO 2	Assess and discuss the impact of the economic environment on financial management
CO 3	Discuss and apply working capital management techniques
Name of CO	Strategic Business Reporting (SBR) – 1

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CO 1	Understand the perspective of professional behavior & compliance with accounting standards
CO 2	Reporting financial performance in accordance with accounting & reporting standards
CO 3	Interpret financial performance for different stakeholders
Name of CO	Computer application in business
CO 1	The objective of this paper is to provide computer skills and knowledge for commerce students
CO 2	Students are able to develop and create effective presentation skill
CO 3	To enhance the students to understand the usefulness of information technology tools for business operations.
Name of CO	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. IV semester
Name of CO	Governance Risk and Ethics (SBL -I)
CO 1	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	Evaluate the Professional Accountant's role in internal control, review and compliance.
CO 3	Explain the role of the accountant in identifying and assessing risk.
Name of CO	Business Strategic analysis (SBL-II)
CO 1	Assess the strategic position of an organization.
CO 2	Evaluate the strategic choices available to an organization.
CO 3	Discuss how an organization might go about its strategic implementation.
Name of CO	Strategic Business Reporting (SBR) - II
CO 1	Reporting of financial performance
CO 2	Group financial statements including group cash flow statements and accounting for associates & joint arrangements
CO 3	Accounting for changes in group structures
Name of CO	E-Commerce
CO 1	To enable the students to become competent to understand the mechanism for excelling in e-commerce-based employments and self-employment opportunities.
CO 2	Identify the unique features of E-Commerce technology and their business significance
CO 3	Describe the major types of E-Commerce and how it helps in industries
Name of CO	Internship
CO 1	Present a written report that defines the basic concepts classification, characteristics, processes, of the organisation in which the training was undertaken.
CO 2	Explain the detail tools technology and systems, structures, environmental aspects of the organisation where the internship was undertaken.
CO 3	Apply theoretical practice been taught in the previous semesters,

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thereby closing the gap between academic work and the actual practice
V semester

Name of CO	Advance Performance Management (APM) – I
CO 1	Use of strategic planning and control models in planning and monitoring business performance
CO 2	Assessing key external influences on an organisation
CO 3	Changes in business structure and performance management
Name of CO	Advanced Financial management (AFM) –I
CO 1	Understand the role of a senior financial advisor in global environment against the backdrop of ethical framework and governance
CO 2	Finance function in a multi-national organisation
CO 3	Financial evaluation of mergers & acquisitions for the stakeholders, particularly the shareholders
Name of CO	Income Tax
CO 1	To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.
CO 2	Understand and design to make the student aware of the income tax law of India
CO 3	To help the student to apply the provisions and complete incomes under various heads
Name of CO	Human Resource Management
CO 1	The objective of Human Resource Management Elective is to give complete knowledge about HR related concepts
CO 2	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 3	Examine current issues, trends, practices and process in HRM
Name of CO	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	The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.
Name of CO	Marketing Management
CO 1	Understand various concepts and theories of Marketing management to apply them in marketing context
CO 2	Demonstrate a sound knowledge of conventional and latest marketing ideas, and of the theories on which these ideas are based
CO 3	Able to understand and find the market segments
	VI semester
Name of CO	Advanced Performance Management – II (APM)
CO 1	Applying strategic performance measurement in private sector organisations
CO 2	Divisional performance & transfer pricing issues
CO 3	Strategic performance measures in not-for-profit organisations
Name of CO	Advanced Financial management (AFM) – II

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CO 1 Using advanced investment appraisal techniques& estimating cost of capital

CO 2 Financing of investment including international investments

CO 3 Advanced risk management techniques

Name of CO Goods and Service tax and Customs duty

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.

Name of CO Principles and practice of banking

CO 1 It includes areas 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 To understand various types of Negotiable Instruments.

Name of CO Corporate 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 Providing knowledge about the origin and history about the concept of a Joint Stock company.

CO 3 To provide knowledge about the companies act and its significance roles and governments for a Joint Stock company in India.


Name of CO Business Environment

CO 1 Understand the nature and scope of business

CO 2 To make the students gain conceptual knowledge of the process of environmental scanning and analysis

CO 3 Analyze the impact of technology on society, economy, and on individual plant

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