



**Bachelor of Commerce (Honors)
(Risk Management)**

Program Outcomes (POs)

- **PO 1:** Demonstrate the knowledge and skills in the field of Commerce and Business management, including accounting, auditing, finance, taxation and law that are relevant to employment as well as entrepreneurship.
- **PO 2:** Employ functional/cross-functional knowledge and skills in new and concrete situations by engaging in project-based learning, on-the-job training and internships.
- **PO 3:** Illustrate critical thinking skills to make data-driven business decisions and interpret stakeholder value.
- **PO 4:** Articulate thoughts/ideas clearly, logically and effectively to lead/organize self and others in a cross-disciplinary environment.
- **PO 5:** Recognize the need for lifelong learning and continuing professional development
- **PO 6:** Demonstrate an Entrepreneurial mindset towards business opportunities
- **PO 7:** Employ moral/ethical values in conducting one's life, use ethical practices in all work and play a constructive role as a responsible citizen in the society.
- **PO 8:** Accomplish Globally-recognized professional qualifications and adapt to changing trades and demands of workplace through up-skilling/ re-skilling.

Program Specific Outcomes (PSO)

- ✓ **PSO1:** Demonstrate competence and confidence as a management accounting professional who can guide and lead an organization to sustainable success and with ability to identify risks and their mitigation measures.
- ✓ **PSO2:** Equipped with background and skills for globally-recognized professional qualifications including, but not limited to, US CMA (Certified Management Accountant) and UK CIMA (Chartered Institute of Management Accountants).
- ✓ **PSO3:** Demonstrate strategic decision making skills including ability to craft strategy, evaluate and manage risks, value organizations, and source financial resources required to implement of strategy.
- ✓ **PSO4:** Ability to use data and relevant tools and technology to manage organizational and individual performance, allocate resources to implement decisions, monitor and report implementation of decisions, as well as prepare and interpret financial statements to show performance.
- ✓ **PSO5:** Develop entrepreneurial skills which is one of the driving forces of the modern global economy and a primary source of job creation, prosperity, and economic competitiveness.
- ✓ **PSO6:** Demonstrate the highest standards of ethical responsibility, act with integrity and objectivity, and maintain a good professional image.

Course Outcomes (COs)

2019-20 Batch

Semester	Course Code	Course Name	Course Outcomes (COs)
I	19BC2H1C03	BUSINESS ECONOMICS	<p>CO1: Integrate the basic concepts of economics.</p> <p>CO2: Enable students to distinguish and apply demand and supply principles, consumer behavior techniques and various forms of market structures.</p> <p>CO3: Make students interpret the essential economic theories and its implication and enable students to cast the flow of money in economy through financial institutions and capital market.</p> <p>CO4: Elucidate the macro economic variables such as national income, output, savings and investment, employment and facilitate students' interpretation of government policies to overcome these economic problems.</p> <p>CO5: Bestow students with the knowledge of international trade, exchange rates and role of international organization to facilitate such trade.</p>
	16BC2H1C05	FUND FINANCIAL ACCOUNTING	<p>CO1: Demonstrate the fundamental knowledge of management accounting techniques and management accountant attributes.</p> <p>CO2: Apply tools and techniques of cost accounting in decision making process.</p> <p>CO3: Assess the performance through budget and variances statements.</p> <p>CO4: Reconcile cost accounts with the financial accounts</p> <p>CO5: Calculate total cost under different costing methods – Job, Batch and Process Costing</p> <p>CO 6: Demonstrate the skill to use CVP techniques for short term decision making.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	16BC4H1C06	STRATEGIC PLANNING & PERFORMANCE	<p>CO1: Identify the characteristics of successful strategic plans as well as the factors (both internal and external) effecting strategy. Develop an understanding of long-term mission and goals, and the various strategic planning models and analytical techniques.</p> <p>CO2: Develop an awareness and understanding of the various budgeting concepts and methodologies so as to successfully prepare budgetary statement. Students will also learn forecasting techniques and interpretation of an annual profit plan while providing projections of cash flow and financial statements.</p> <p>CO3: Analyze performance against operational goals using measures based on revenue, manufacturing costs, nonmanufacturing costs, and profit depending on the type of center or unit being measured</p> <p>CO4: Identify and understand different types of responsibility centers and the allocation of costs among various organizational segments.</p> <p>CO5: Develop an understanding of the importance of performance measures and their relation to strategic and operational goals and objectives as well as perform various profitability analyses. Students will also learn to identify key performance indicators (KPI) and understand the importance of those indicators in evaluating a firm.</p>
	16BCHC1C09	ORGANIZATIONAL BEHAVIOUR	<p>CO1: Identify the concepts and significance of organizational behaviour.</p> <p>CO2: Recognize the role of personalities, different theories of personality and to discuss the nature & formation of attitude.</p> <p>CO3: Realize the importance of perception and identify the concept of Perceptual process.</p> <p>CO4: Articulate group behavior and conflict resolving skills.</p> <p>CO5: Describe the concept of organizational changes and various measures to overcome resistance to change.</p>

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II	16BC2H2C05	MARKETING MANAGEMENT	<p>CO1: Recognize and determine the basic concepts of marketing and marketing environment.</p> <p>CO2: Examine market research process and peruse STP process.</p> <p>CO3: Interpret various product and pricing strategies.</p> <p>CO4: Identify the elements of promotion mix and factors affecting choice of distribution.</p> <p>CO5: Explore the recent trends in marketing.</p>
	16BC1HC2C03	CORPORATE AND BUSINESS LAW	<p>CO1: Identify the essential elements of the legal system, including the main sources of law.</p> <p>CO2: Determine the nature, meaning, type of contracts and the impact of legislation upon contract law.</p> <p>CO3: Enumerate the legal framework of contracts relating to sale of goods.</p> <p>CO4: Examine the complexities involved in the process of attributing intellectual property rights.</p> <p>CO5: Demonstrate a critical understanding of the Cyber law with with the financial accounts</p> <p>CO6: Calculate total cost under different costing methods – Job, Batch and Process Costing</p> <p>CO 7: Demonstrate the skill to use CVP techniques for short term decision making respect to Information Technology Act.</p> <p>CO8: Articulate the law in consumer protection Act and infer the basic procedures for handling consumer dispute and redressal agencies.</p> <p>CO9: Recognize the legal implications relating to insolvency law, Agency law, Partnerships and corporate fraudulent behaviour.</p>
	16BC2H2C03	FUNDAMENTALS OF MANAGEMENT ACCOUNTING	<p>CO1: Demonstrate the fundamental knowledge of management accounting techniques and management accountant attributes.</p> <p>CO2: Employ tools and techniques of cost accounting in decision making process.</p> <p>CO3: Assess the performance through budget and variances statements.</p> <p>CO4: Reconcile cost accounts</p>

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	19BC4H1C07	FINANCIAL CONTROL	<p>CO1: Develop an understanding of information systems, the importance of data governance and how technology is transforming finance related decisions.</p> <p>CO2: Understand the fundamentals of data analytics and learn the importance and significant tools of data visualization.</p> <p>CO3: Develop an understanding of the various cost measurement concepts and identify and evaluate the different types of costing systems.</p> <p>CO4: Obtain an in-depth understanding of supply chain management and the elements associated with it such as lean manufacturing, enterprise resource planning (ERP), theory of constraints and throughput costing. Students will also learn to identify and evaluate the performance of multiple business processes.</p> <p>CO5: Develop an understanding of the elements of internal controls like governance, risk and compliance, systems controls and security measures.</p>
	10BCC4S061	ENTREPRENEURSHIP	<p>CO1 : Discuss the concept of entrepreneurship and its needs in current scenario.</p> <p>CO2 : Examine the business environmental analysis and preparing a planning</p> <p>CO3 : Articulate technical, financial, managerial and personnel feasibility of a business plan</p> <p>CO4 : Illustrate the relationship between a business organization and various government schemes and regulations.</p> <p>CO5 : To identify why entrepreneurs fail and the various pitfalls of entrepreneurs.</p>
III	16BC2H3C03	ORGANISATION MANAGEMENT	<p>CO1. Describe the importance of stakeholders.</p> <p>CO2. Explain various business organisation, structure, functions and the role of corporate governance.</p> <p>CO3. Identify the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.</p> <p>CO4. Illustrate the functions of audit and accountancy in financial reporting and financial compliance.</p> <p>CO5. Realise the importance of personal attributes for a effective team and organisational behaviour.</p> <p>CO6. Recognize all the aspects of professional ethics and professional values needed to conduct a business.</p>

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	19BC2H3C06	CORPORATE ACCOUNTING	<p>CO1: Exposure to the process of internal reconstruction along with accounting treatments</p> <p>CO2: Developing an insight on Mergers and Acquisitions of Companies and to help in the preparation of accounts in the books of both vendor and purchasing companies</p> <p>CO3: Summarize accounting transactions and prepare final accounts according to Schedule III of Companies Act, 2013</p> <p>CO4: Analyzing the provisions of Companies Act, 2013 for liquidation and the hierarchy of settlement of claims at the time of liquidation</p> <p>CO5: Exposure to the contemporary trends in the accounting world</p>
	19BC2H3C05	INTERNATIONAL FINANCIAL REPORTING	<p>CO1: To enlighten the students with the knowledge of Conceptual and Regulatory Framework of Financial Reporting and highlight its importance in presenting financial statements.</p> <p>CO2: Enable students to apply the relevant standards in computation of key elements of financial statement.</p> <p>CO3: Facilitates the students in interpretation of financial statement with the help of financial ratios.</p> <p>CO4: Enables the students to interpret the financial performance of a company through application of financial reporting techniques</p> <p>CO5: Use of financial reporting standards in preparation of single and group financial statements.</p>
IV	19BC2H4C01	BASICS OF TAXATION	<p>CO1. Articulate the basic principles underlying the provisions of direct tax laws and tax practices.</p> <p>CO2. Employ basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and orally.</p> <p>CO3. Explain different types of incomes and their taxability and expenses and their deductibility and will be able to learn various direct taxes and their implication in practical situations.</p> <p>CO4. Demonstrate the use of various deductions to reduce the taxable income and interpret income tax information and issues.</p> <p>CO5. Illustrate the practical aspects of tax planning as an important managerial decision-making process and employ critical thinking and problem solving skills to resolve income tax issues.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	19BC2H402	MANAGEMENT ACCOUNTING	<p>CO1: Quote the basics of management accounting concepts.</p> <p>CO2: Compare the past and current performance of companies with live example problems.</p> <p>CO3: Demonstrate mastery of costing systems, cost management systems through application of marginal and standard costing techniques.</p> <p>CO4: Detect the factors affecting the smooth functioning of a company.</p> <p>CO5: Devise skills of budgetary control system and enhance the learners to prepare budget and the reporting skills.</p> <p>CO6 : Impart knowledge of various performance measurement techniques and application of cost reduction techniques.</p>
	16BC24H4C03	PRINCIPLES OF AUDITING	<p>CO1: Define the basic concepts of audit, audit programme and audit committee.</p> <p>CO2: Plot the differences between internal audit, internal control and internal check and its importance in the real business world</p> <p>CO3: Explain vouching and its process related to various items</p> <p>CO4: Examine the role played by an auditor in the verification and valuation of assets and liabilities</p> <p>CO5: Elaborate the legal provisions and obligations associated with auditor.</p>
	19BCR4S064	ORGANIZATIONAL DYNAMICS	<p>CO1 : Illustrate the applicability of analysing the complexities associated with management of individual behaviour in the organization.</p> <p>CO2 : Appraise leadership skills through participation in experiential exercises.</p> <p>CO3 : Describe and understand concepts and theories that are central to leadership and leadership development.</p> <p>CO4 : Examine the impact and influence of power & politics on organizational behaviour.</p> <p>CO5 : Describe the role of culture in determining effective Organizational perceptions and outcomes.</p>
	19MATH0G6	QUANTITATIVE TECHNIQUES	<p>CO1: Deduce a feasible decision from a given matrix data.</p> <p>CO2: Implement the concept of proportion to solve business problems</p> <p>CO3: Employ appropriate tools to solve commercial problems.</p> <p>CO4: Analyze the nature of a data set with appropriate descriptive statistical measures.</p> <p>CO5: Predict the value of a targeted variable using the technique of linear regression.</p>

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V	18BC6H5D01	CORPORATE VALUATION	<p>CO1: Exhibit understanding of the Corporate Valuation through Comparable Companies Analysis (CCA) method</p> <p>CO2 : Learn the step-by-step process of valuing and analysing a Company, including the pros and cons of the CCA method</p> <p>CO3: Exhibit understanding of the Corporate Valuation through Precedent Transaction Analysis (PTA) method</p> <p>CO4: Understand the step-by-step process of valuing and analyzing a Company, including the pros and cons of the PTA method</p> <p>CO5: Exhibit understanding of the Corporate Valuation through Discounted Cashflow Analysis (DCA) method, steps involved in the valuation and the pros and cons of the DCA method.</p>
	19BC4H5C02	FINANCIAL RISK MANAGEMENT	<p>CO1: Develop an understanding and insights on Risk Management and its significance in the finance and investment industry.</p> <p>CO2: Learn about the different statistical tools such as Regression, Correlation, Hypothesis Testing, Forecasting, etc., significant in understanding risk and its application.</p> <p>CO3: Infer and identify the role of Financial Institutions, Markets and its Instruments.</p> <p>CO4: Interpretation of risk measurement and volatility, and types of risks.</p> <p>CO5: Identification of methods for Valuing fixed income securities and option modelling.</p>
	16BC2H2C06	CORPORATE GOVERNANCE & ETHICS	<p>CO1: Articulate basic concept of business ethics, values, norms and beliefs.</p> <p>CO2: Dissect about the role of corporate governance standards and status of OECD Principles.</p> <p>CO3: Assess the role of corporate governance in audit.</p> <p>CO4: Articulate the principles of contract law.</p> <p>CO5: Interpolate the concept of basic company administration</p>
	19EXT0G7	RESEARCH METHODOLOGY	<p>CO1: Associate the relevance of various research processes with the present business scenario.</p> <p>CO2: Identify relevant research problems pertaining to a broad discipline on the basis of review of literature.</p> <p>CO3: Employ a suitable research design for any given research problem.</p> <p>CO4: Efficiently collect and there by assess data with the use suitable quantitative tools to derive meaningful conclusions.</p> <p>CO5: Create a well-documented research report</p>

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	16BC2H5C01	ADVANCED MANAGEMENT ACCOUNTING	<p>CO1: Apply learning curves to estimate time and cost for activities.</p> <p>CO2: Evaluate issues arising from the division of the organisation into responsibility centres.</p> <p>CO3: Discuss issues arising from the use of performance measures and budgets for control.</p> <p>CO4: Discuss pricing strategies and their consequences.</p> <p>CO5: Analyse types of risk in the medium term</p>
	16BC2H5C02	ADVANCED FINANCIAL REPORTING	<p>CO1: Compare and contrast types and sources of long-term funds.</p> <p>CO2: Explain relevant financial reporting standards for revenue, leases, financial instruments, intangible assets, taxation and provisions.</p> <p>CO3: Discuss additional disclosure issues related to the group accounts.</p> <p>CO4: Discuss the International Framework Activities.</p> <p>CO5: Recommend actions based on insights from the interpretation of financial statements</p>
	19BC2H5C05	MANAGING PERFORMANCE	<p>CO1: Explain the concepts of project leadership.</p> <p>CO2: Compare and contrast different types of leadership and management styles.</p> <p>CO3: Explain how to manage relationships.</p> <p>CO4: Apply tools and techniques to manage projects.</p> <p>CO5: Analyze new business models in the digital ecosystems.</p>
VI	17BCSH6C01	Business Taxation	<p>CO1: Paraphrase the basic principles underlying the GST Act Compute the taxable income of an assessee.</p> <p>CO2: Examine the assessment procedure and representation before appropriate authorities under the law.</p> <p>CO3: Distinguish the implications in computing tax liability of an individual.</p> <p>CO4: Determine the application of valuation with respect to customs duty.</p> <p>CO5: Articulate the rules for adopting and changing an accounting period.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	16BC2H6C03	Financial Strategy	<p>CO1: Identifying the organisation's funding position, future funding requirements, costs and sources of funds, options for investment, cost of capital and leasing decisions.</p> <p>CO2: Contributing to longer-term balance sheet and capital structure management.</p> <p>CO3: Involvement with distribution of earnings policy.</p> <p>CO4: Able to prepare and evaluate analyses of the financial consequences of strategic decisions.</p> <p>CO5: Develops competencies required to value investment opportunities including the valuation of corporate entities for mergers, acquisitions and divestments.</p>
	16EXTR0G6	International Business Environment and Concepts	<p>CO1: Acquaint knowledge about legal structures and corporate governance procedures.</p> <p>CO2: Sketch and discuss the various performance management system.</p> <p>CO3: Examine the key economic measures in the emerging business environment.</p> <p>CO4: Report and recognise the information technology strategies in business environment.</p> <p>CO5: Characterize the role of network and business automation technologies</p>
	19EXTR0G5	Management Information Systems – ERP	<p>CO1: Relate the basic concepts and technologies used in the field of management information systems.</p> <p>CO2: Compare the processes of developing and implementing information systems.</p> <p>CO3: Outline the role of the ethical, social, and security issues of information systems.</p> <p>CO4: Translate the role of information systems in organizations, the strategic management processes, with the implications for the management.</p> <p>CO5: Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	16BCCH6C01	Strategic Management	<p>CO1: Describe key concepts of strategic management.</p> <p>CO2: Understand the external business environment and context in which organisation's strategies are formed and implemented.</p> <p>CO3: Evaluate an organisation's strategy from different perspectives.</p> <p>CO4: Formulate and implement organisational strategies taking into account the competitive and contextual environment.</p> <p>CO5: Critically analyse an organisation's competitive internal and external environment and draw implications for strategy design and implementation</p>
	16BC2H6C02	Risk Management	<p>CO1: Analyse upside and downside risks arising from internal and external sources and from different managerial decisions.</p> <p>CO2: Analyse strategic and operational risks.</p> <p>CO3: How to identify, evaluate and manage enterprise risks.</p> <p>CO4: Where strategic risks emanate from, how to evaluate them and understand how oversight of these risks is critical to the governance of the organisation.</p> <p>CO5: How internal controls can be used effectively in the risk management process and how to identify, analyse, remedy and report strategic risks</p>