Bachelor of Commerce (Honors)

(Finance and Business Analytics)

Program Outcomes (POs)

- ❑ **PO1:** 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.
- ❑ **PO2:** Employ functional/cross-functional knowledge and skills in new and concrete situations by engaging in project-based learning, on-the-job training and internships.
- ❑ **PO3:** Illustrate critical thinking skills to make da data-driven business decisions and interpret stakeholder value.
- ❑ **PO4:** Articulate thoughts/ideas clearly, logically and effectively to lead/organize self and others in a cross-disciplinary environment.
- ❑ **PO5:** Recognize the need for lifelong learning and continuing professional development
- ❑ **PO6:** Demonstrate an Entrepreneurial mindset towards business opportunities
- ❑ **PO7:** 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.
- ❑ **PO8:** Accomplish Globally-recognized professional qualifications and adapt to changing trades and demands of workplace through up-skilling/ re-skilling.

Programme Specific Outcomes (PSO)

- ✓ **PSO1:** Demonstrate knowledge and skills in commerce and business, and a detailed know-how of business and data analytics techniques.

- ✓ **PSO2:** Ability to earn membership of UK IOA (Institute of Analytics) which is a professional body for analytics and data science professionals.

- ✓ **PSO3:** Demonstrate critical thinking as well as technical skills to explore, analyze and visualize data, and provide business insights.

- ✓ **PSO4:** Understand how organizations can use data analytics to reimagine customer experience, innovate new product and services and transform businesses to stay relevant.

- ✓ **PSO5:** Develop entrepreneurship and business leadership skills necessary in a digital economy and the ability to leverage data, technology and domain knowledge for business growth and effectiveness.

Course Outcomes (COs)

Semester	Course Code	Course Name	Course Outcomes (COs)
I	16BCC1C06	BUSINESS ECONOMICS	**CO1**: describe the basic concepts of economics. **CO2**: apply demand and supply principles, consumer behavior techniques and various forms of market structures. **CO3**: analyze the essential economic theories and its implication and enable students to cast the flow of money in economy through financial institutions and capital market. **CO4**: demonstrate 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. **CO5**: describe the knowledge of international trade, exchange rates and role of international organization to facilitate such trade
I	18BC5H1C05	MARKETING MANAGEMENT	**CO1**: Understanding and examining the basic concepts of marketing and marketing environment **CO2**: Appraise market research process and analyze STP process. **CO3**: Breakdown and examine various product and pricing strategies. **CO4**: Understand the elements of promotion mix and factors affecting choice of distribution. **CO5**: Outline and analyze the recent trends in marketing

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I	16BC1H1C03	FINANCIAL ACCOUNTING	**CO1 :** Develop the ability to use fundamental accounting equation to analyse the effect of business transactions on an organisation's accounting records and financial statements. **CO2 :** Ascertainment of purchase consideration and its discharge in case of conversion of partnership firm. **CO3 :** Analyse the pros and cons of the hire purchase and instalment system and develop decision making skills during their purchase. **CO4 :** Ability to maintain the Royalty Account in the books of Lessor and Lessee. **CO5 :** Compute Fire Insurance claims under different circumstances.
I	19BC2H1C04	BUSINESS MATHEMATICS	**CO 1:** Apply Set Theory to encode a totality of information of a certain kind in a more formal manner **CO 2**: Demonstrate the matrix arithmetic and solve the linear equations with two or three variables using Cramer's rule and also to familiarize the business applications of matrices in the current scenario. **CO 3**: familiarize the concepts and business applications of ratios and proportions. **CO 4:** acquaint the learners about the financial dealings like simple, compound interests, annuities etc. **CO 5:** Analyze the problems arising in mathematics, navigation, engineering, science, Economics etc. using Vectors.

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I	**16BCC4S062**	NEGOTIATION SKILLS	**CO1**: Enumerate various ethical theories and their various divisions and appreciate the relevance of personal values in the business/workplace setting. **CO2**: Determine goal setting and various implications of BATNA (best alternative to a negotiated agreement) and ZOPA (zone of possible agreement) with illustrations. **CO**3: Identify various tactics of negotiation and stages for promoting a constructive negotiation climate. **CO4**: Generalize the ability to understand persuasion techniques and the way to implement them in real life and business scenarios. **CO5**: Examine about post negotiation assessment and evaluation in relevance with International and cross-cultural crisis in negotiation.
II	19BCCH2C01	BUSINESS STATISTICS	**CO 1**: Identify & use the different methods of representing Uni-variate data & compute measures of central tendency. **CO 2**: Compute Measures of Dispersion for describing the spread or variation of the data. **CO 3**: To make the learners familiarize the need of bi-variate data analysis for the survival of current dynamical business world with the help of correlation and regression analysis. **CO 4**: Compute Index numbers to compare the prices, quantities or value of the products & study the cost of living index. **CO 5**: Construct time series models for arranging the data in chronological order & to study the trend.
II	**19BC5H2C02**	INTRODUCTION TO BUSINESS ANALYTICS USING EXCEL	**CO1**: Familarise the basic concepts and use Excel functions to summarise quantitative data graphically, including tables and charts. **CO2**: Synthesize with worksheet operations with different functions. **CO3**: Enable the concepts to creating tables and formatting. **CO4**: Develop the knowledge in creating Excel Files and templates. **CO5**: Develop the knowledge in printing of Excel Sheet.

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II	**19BC7H2C02**	SOURCING AND CONTRACT MANAGEMENT FOR LOGISTICS AND SUPPLY CHAIN (D3+D4)	**CO1**: Evaluate the main options for sourcing of requirements, and develop a plan for sourcing goods or services from suppliers **CO2**: Assess the suitability of potential suppliers **CO3**: Describe the main processes to be applied to the sourcing of requirements from external suppliers **CO4**: Assess potential compliance issues when sourcing from external suppliers
II	16BCHC1C08	HUMAN RESOURCE MANAGEMENT	**CO1**: Illustrate the importance, objectives and functions of Human Resource Management. **CO2**: Develop an understanding and importance of human resource planning as well as its role. **CO3**:Demonstrate a critical understanding of Recruitment, Selection process **CO4**: Identify the importance of training and induction programs in an organization. **CO5**: Examine the objectives, methods and principals involved in performance appraisal
II	**19BC7H2C03**	PROGRAMMEING FOR BUSINESS ANALYTICS	**CO1**: Understand DBMS, Data Models, Data Views and build custom Entity Relationship Diagrams based on different problem sets. **CO2**: Understand and perform several tasks with regards to Data Analytics, Visualization, Data Manipulation using SAS programming. **CO3**: Employ and use Python programming to deploy analytical systems/programs. **CO4**: Learn R programming and understand its effectiveness with respect to Data Analytics. **CO5**: Understand and implement Data structures, Import statement, Packages and Inbuilt Functions in R Language.

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II	**19BCC4S061**	ENTREPRENEURSHIP	**CO1**:Discuss the concept of entrepreneurship and its needs in current scenario. **CO2**:Examine the business environmental analysis and preparing a planning **CO3**:Articulate technical, financial, managerial and personnel feasibility of a business plan **CO4**:Course outcome4Illustrate the relationship between a business organization and various government schemes and regulations. **CO5**:Identify why entrepreneurs fail and the various pitfalls of entrepreneurs
III	19BCC3C03	CORPORATE ACCOUNTING	**CO1**: Exposure to the process of internal reconstruction along with accounting treatments **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 **CO3**: Summarize accounting transactions and prepare final accounts according to Schedule III of Companies Act, 2013 **CO4**: Analyzing the provisions of Companies Act, 2013 for liquidation and the hierarchy of settlement of claims at the time of liquidation **CO5**: Exposure to the contemporary trends in the accounting world
III	19BC5H3C04	COST ACCOUNTING	**O-1:** Learning cost concepts, cost behaviors and cost accounting techniques that are applied to manufacturing and service businesses. **CO-2:** Recognizing the inventory cost control techniques followed by industries. **CO-3:** Analyzing the appropriate technique to control the labor cost. **CO-4:** Interpreting fixed and variable overheads among the expenses involved in concern. **CO-5:** Analyzing the differentiation in profit according to financial accounting and cost accounting. **CO-**6: Determining cost, estimating profit and fixing selling price.

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III	19BC7H3C01	BUSINESS STATISTICS WITH R	**CO1**: Install, Use, Code using R Programming Language in R Studio IDE to perform basic tasks on Vectors, Matrices and Data frames. **CO2**: Describe and Discuss the key terminology, concepts, tools and techniques used in Statistical Analysis. **CO3**: Define and Calculate the Probability that an event will occur. Understand and Implement Probability Distributions to solve problems involving them. **CO4**: Conduct and Interpret a variety of Hypothesis tests to aid Decision making. **CO5**: Understand, Analyze, Interpret Correlation, Use Simple Regression Models to Analyze the underlying relationships between the variables.
IV	19BCC4C02	FINANCIAL MANGEMENT	**CO1** - Identify the present and future value of money and understanding the financial plan **CO2** -Understanding the alternative sources of finance and investment opportunities and their suitability in particular circumstances. **CO3** -Assess the factors affecting investment decisions and opportunities presented to an organization. **CO4** -Select and apply techniques in managing working capital **CO5** -Analyze the company's performance and make appropriate recommendations.

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IV	19BC7H4C03	BUSINESS VARIABLES ANALYTICS	**CO1**: Understand and Implement Techniques of Multivariate Data Summary, Exploratory Data Analysis and Dimensionality Reduction. **CO2**: Apply different Data Cleansing Methods such as Outlier Removal, Missing Values Treatment involving Multivariate Data. **CO3**: Understand, Apply and Deploy Logistic Regression Models and present the findings using Classification Matrices, ROC Curves. **CO4**: Understand, Discuss and Describe Time Series, its Components, Forecasting based on different Smoothing Techniques. **CO5**: Understand and Implement Univariate Time Series Models, Perform several tests such as AD Fuller, KPSS, Parameter Significance
IV	19BC7H4C04	MACHINE LEARNING FOR BUSINES ANALYTICS	**CO1**: Understand, Implement and Analyze Decision Trees Algorithms based on Classification and Regression Techniques. **CO2**: Interpret Dendrograms, Implement, Analyze and Evaluate Clustering Algorithms, Nearest Neighbor Models, Linkage, Cluster Profiling. **CO3**: Understand the fundamental theory and concepts of Neural Networks, Implement NN Paradigms and use proper Activation Functions. **CO4**: Implement and Deploy Support Vectors, Understand Separable/Non-Separable Case, Kernel Trick in SVMs. **CO5**: Describe and Discuss Market Basket Algorithm, Understand and Use Association Rules, Apriori Algorithm to find frequent item sets.
IV	19MATH0G6	QUANTITATIVE TECHNIQUES	**CO1**: Deduce a feasible decision from a given matrix data. **CO2**: Implement the concept of proportion to solve business problems **CO3**: Employ appropriate tools to solve commercial problems. **CO4**: Analyze the nature of a data set with appropriate descriptive statistical measures. **CO5**: Predict the value of a targeted variable using the technique of linear regression.

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IV	19MENVIOVE2	ENVIRONMENTAL SCIENCE	**CO1:** Demonstrate the ability to apply the concept of Sustainability in daily walks of life. **CO2:** Ability to analyze the process and progress in various Ecosystems. **CO3:** Capacity to identify the issues associated with natural resources and provide solutions to overcome the same. **CO4:** Differentiate levels of Biodiversity and identify the ways to conserve the living organisms **CO5:** Ability to determine various forms of pollution and recommended solid waste management techniques **CO6:** Ability to implement various environmental laws applicable to fronts of Life. **CO7:** Ability to demonstrate the application of disaster management techniques
IV	19BCCH4C01	LEADERSHIP AND CHANGE MANAGEMENT	**CO1**:Demonstrate ability to apply leadership and change management principles **CO2**:Understand how to analyze and resolve conflicts through a systematic approach. **CO3**:Know how to lead , manage cross functional team and demonstrate knowledge in strengthening the organization, empowering individuals and promoting accountability and ownership principles **CO4**: Demonstrate the ability to employ analytical models and critical thinking to identify, evaluate, generate and select and prioritize appropriate alternatives to solve business problems. **CO5**: Demonstrate effective business communication skills through preparing written reports and professional correspondence and develop oral presentation skills

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V	**16BCC5C01**	INCOME TAX	**CO1:** Elaborate the outline to students with basic principles underlying the provisions of direct tax laws and to develop a broad insight of the tax laws and accepted tax practices. **CO2:** Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and in oral. **CO3:** The course will be able to explain different types of incomes and their taxability, expenses and their deductibility. The course will enable students to learn various direct taxes and their implication in practical situations. **CO4:** The course will able to state the use of various deductions to reduce the taxable income and research, analyse and evaluate income tax information and issues. **CO5:** State practical aspects of tax planning as an important managerial decision-making Process, apply critical thinking and problem solving skills to resolve income tax issues.

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V	18BC5H2C04	MANAGEMENT ACCOUNTING	**CO1:** Elucidate students about the basics of management accounting concepts and provide learners to summarise the use of financial statement information. It enables learners to examine the costs affecting - financial performance and risk of company based on its financial statements. **CO2:** Enable student critically compare and provide recommendations to improve operations of organization by solving ratio analysis tool and costing techniques. **CO3:** Demonstrate mastery of costing systems, cost management systems through use of marginal and standard costing techniques. **CO4:** Assist student in criticising the activities that directly and indirectly affect company's overall cash balance. **CO5:** Devise skills of budgetary control system and enable learners to prepare budget and also to enhance the reporting skills. **CO6:** Impart knowledge of various performance measurement techniques and application of cost reduction techniques.
V	19BCCH5C04	FUNDAMENTALS OF STRATEGY	**CO1:** Clarify the practical and integrative model of strategic management process that defines basic activities in strategic management **CO2:** Check the competitive situation and strategic dilemma in dealing with dynamic global business environment in terms of rapidly changing market trends and technological advancement **CO3:** Demonstrate the knowledge and abilities in formulating strategies and strategic plans **CO4:** Assess challenges faced by managers in implementing and evaluating strategies based on the nature of business, industry, and cultural differences **CO5:** Articulate the innovative approaches to solve the emerging strategic issues in the non-profit organizations

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V	19EXT0G7	RESEARCH METHODOLOGY	**CO1:** Associate the relevance of various research processes with the present business scenario. **CO2:** Identify relevant research problems pertaining to a broad discipline on the basis of review of literature. **CO3:** Employ a suitable research design for any given research problem. **CO4:** Efficiently collect and there by assess data with the use suitable quantitative tools to derive meaningful conclusions. **CO5:** Create a well documented research report.
V	19BC7H5D4	FINANCIAL PREDICTIVE ANALYTICS	**CO1**: Illustrate the Predictive Analytics focused primarily on Finance and its Domains. **CO2**: Explicate Data Mining Algorithms with reference to financial structures and statements. **CO3**: Illustrate statistical experiments with reference to financial structures and statements. **CO4**: Paraphrase the importance of time series and forecasting models using different tests. **CO5**: Demonstrate the multi-dimensional approach used in finance.
V	19BC7H5D3	MARKETING ANALYTICS	**CO1**: Elucidate different categories of transactions, matrix and rules. **CO2**: Demonstrate the multi-dimensional factors of scaling. **CO3**: Imparts knowledge of attributes, values of conjoint analysis and consumer buying behaviours. **CO4**: Identify different clusters of marketing data and use it to demonstrate. **CO5**: Describe the ethical issues, report format, accuracy and complete disclosure of market association.

Semester	Course Code	Course Name	Course Outcomes (COs)
V	19BC7H5D2	FINANCIAL ECONOMETRICS	**CO1**: Enhance the skill for economic analysis through econometric modelling techniques. **CO2**: Develop an understanding for data analysis through financial econometrics. **CO3**: To use financial econometric methods in developing and forecasting methods for business analysis. **CO4**: Asses the nature of variable in formulating economic justification for developing econometric models. **CO5**: Simplify the nature of economic models or communicating policy changes to bring sustainable change
V	19BC7H5D1	LOGISTICS AND SUPPLY CHAIN ANALYTICS	**CO1**: Articulate the concept and scope of operations management in accordance to logistics and supply chain. **CO2**: Design business intelligence application and supply chain segmentation. **CO3**: Compare and criticize the key concepts of supply chain segmentation and review change management process. **CO4**: Summarize the global, logistics, distribution and supply chain analytics. **CO5**: Develop and demonstrate metrics related to logistics management activities.
VI	16BCC6C03	BUSINESS LAW	**CO1:** Determine the nature, meaning, essentials of contracts and the impact of legislation upon contract law also assess the application of special contracts of Indemnity, Guarantee, Bailment and Pledge in business. **CO2:** Identify the legal framework of contracts relating to sale of goods in different business situations and the rights of buyers. **CO3:** Consolidate the application of competition law to business agreements, the exercise of dominant position and combinations between firms, sellers and enforcement mechanisms. **CO4:** Enumerate the law in consumer protection Act and deduce the basic procedures for handling consumer dispute and redressal agencies. **CO5:** Determine a critical understanding of the Cyber law with respect to Information Technology Act.

Semester	Course Code	Course Name	Course Outcomes (COs)
VI	17BCSH6C01	BUSINESS TAXATION	**CO1:** Paraphrase the basic principles underlying the GST Act Compute the taxable income of an assessee. **CO2:** Analyse the assessment procedure and representation before appropriate authorities under the law. **CO3:** Distinguish the implications in computing tax liability of an individual. **CO4:** Determine the application of valuation with respect to customs duty. **CO5:** Explain the rules for adopting and changing an accounting period.
VI	**19BCCH6C03**	INTERNATIONSL BUSINESS ENVIRONMENT	**CO1:** Acquaint knowledge about legal structures and corporate governance procedures. **CO2:** Sketch and discuss the various performance management system. **CO3:** Examine the key economic measures in the emerging business environment. **CO4:** Report and recognise the information technology strategies in business environment. **CO5:** Characterize the role of network and business automation technologies.
VI	19EXTR0G5	MANAGEMENT INFORMATION SYSTEM – ERP	**CO1:** Relate the basic concepts and technologies used in the field of management information systems. **CO2:** Compare the processes of developing and implementing information systems. **CO3:** Outline the role of the ethical, social, and security issues of information systems. **CO4:** Translate the role of information systems in organizations, the strategic management processes, with the implications for the management. **CO5:** Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization

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VI	**19BC7H6D2**	ACCOUNTING AND FRAUD ANALYTICS	**CO1**: Recall the concept and axioms of fraud analytics **CO2**: Classify planning reports and strategies for financial fraud analysis. CO3: Demonstrate financial data clusters and test the fraud detection algorithms. **CO4**: Compare and distinguish frauds related to business operation system. **CO5**: Asses and detect fraudulent transactions through case study analysis.
VI	**19BC7H6D1**	HR ANALYTICS	**CO1**: Define human resources analytics by developing hypothesis and framing H.R. matrix. **CO2**: Asses and articulate business value and developing problem solving capacity. **CO3**: Experiment and dramatize workforce through levers o organisation structure. **CO4**: Dissecting and assessing the importance of high quality talent development. **CO5**: Analytically design and develop talent, engagement, retention and compensation activities.