



## **Bachelor of Commerce (Honors)**

### **(Finance, Accounts, Audit and Taxation)**

#### **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 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.

**Program Specific Outcomes (PSO)**

- ✓ **PSO1:** Develop competence and confidence as management accounting professional who can guide and lead an organization to sustainable success.
- ✓ **PSO 2:** Accomplish globally-recognized professional qualifications not limited to US CMA (Certified Management Accountants) and UK CIMA (Chartered Institute of Management Accountants).
- ✓ **PSO3:** Appraise strategic decision-making skills including crafting of strategies, managing risks and assessing organization's source of financial resources.
- ✓ **PSO4:** Develop skills in relevant technology to manage organizational and individual performance.
- ✓ **PSO5:** Develop /construct entrepreneurial skills which are the driving force of modern global economy and a primary source of job creation.
- ✓ **PSO6:** Demonstrate the highest standards of ethical responsibility and integrity to maintain a good professional image.

**Course Outcomes (COs)**

**2019-20 Batch**

Semester	Course Code	Course Name	Course Outcomes (COs)
I	16BCC1C06	BUSINESS ECONOMICS	<p><b>CO1:</b> Integrate the basic concepts of economics.</p> <p><b>CO2:</b> Enable students to distinguish and apply demand and supply principles, consumer behavior techniques and various forms of market structures.</p> <p><b>CO3:</b> 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><b>CO4:</b> 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><b>CO5:</b> Bestow students with the knowledge of international trade, exchange rates and role of international organization to facilitate such trade.</p>
	16BC1H1C05	MANAGEMENT ACCOUNTING	<p><b>CO1:</b> Quote the basics of management accounting concepts.</p> <p><b>CO2:</b> Compare the past and current performance of companies with live example problems.</p> <p><b>CO3:</b> Demonstrate mastery of costing systems, cost management systems through application of marginal and standard costing techniques.</p> <p><b>CO4:</b> Detect the factors affecting the smooth functioning of a company.</p> <p><b>CO5:</b> Devise skills of budgetary control system and enhance the learners to prepare budget and the reporting skills.</p> <p><b>CO6:</b> Impart knowledge of various performance measurement techniques and application of cost reduction techniques.</p>
	16BC1H1C03	FINANCIAL ACCOUNTING	<p><b>CO1:</b> Demonstrate the knowledge of fundamental accounting principles and equations that are required to record the business transaction in an organisation while preparation of financial statements.</p> <p><b>CO2:</b> Ascertain purchase consideration and its discharge in case of conversion of partnership firm.</p> <p><b>CO 3:</b> Compare and contrast the pros and cons of hire purchase and instalment system and articulate decision making skills during their purchase.</p> <p><b>CO 4:</b> Determine the procedure in preparation of Royalty Account in the books of Lessor and Lessee in different Business Property contracts.</p> <p><b>CO 5:</b> Compute Fire Insurance claims for the loss of stock and Profit by ascertaining Gross profit rate.</p>

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	16BC1H1C04	ORGANIZATIONAL MANAGEMENT & COMPLIANCES	<p>C01: Describe the importance of stakeholders.</p> <p>C02: Explain various business organisation, structure, functions and the role of corporate governance.</p> <p>C03: Identify the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.</p> <p>C04: Illustrate the functions of audit and accountancy in financial reporting and financial compliance.</p> <p>C05: Realise the importance of personal attributes for a effective team and organisational behaviour.</p> <p>C06: Recognize all the aspects of professional ethics and professional values needed to conduct a business.</p>
II	16BC1HC2C03	CORPORATE & BUSINESS LAW	<p><b>CO1:</b> Identify the essential elements of the legal system, including the main sources of law.</p> <p><b>CO2:</b> Determine the nature, meaning, type of contracts and the impact of legislation upon contract law.</p> <p><b>CO3:</b> Enumerate the legal framework of contracts relating to sale of goods.</p> <p><b>CO4:</b> Examine the complexities involved in the process of attributing intellectual property rights.</p> <p><b>CO5:</b> Demonstrate a critical understanding of the Cyber law with respect to Information Technology Act.</p> <p><b>CO6:</b> Articulate the law in consumer protection Act and infer the basic procedures for handling consumer dispute and redressal agencies.</p> <p><b>CO7:</b> Recognize the legal implications relating to insolvency law, Agency law, Partnerships and corporate fraudulent behaviour.</p>
	16BC1HC2C04	PERFORMANCE MANAGEMENT	<p><b>CO1:</b> Understand and apply specialist cost and management accounting techniques</p> <p><b>CO2:</b> Understand and apply practically various decision making techniques in management</p> <p><b>CO3:</b> Understand the need and importance of budgeting controls</p> <p><b>CO4:</b> Quantify and analyze various advanced variances in material costs and sales prices</p> <p><b>CO5:</b> Gain knowledge about various performance management and control systems</p>

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	16BC3H2C04	INTRODUCTION TO AUDIT	<p><b>CO1:</b> Define the basic concepts of audit, audit programme and audit committee.</p> <p><b>CO2:</b> Plot the differences between internal audit, internal control and internal check and its importance in the real business world</p> <p><b>CO3:</b> Explain vouching and its process related to various items</p> <p><b>CO4:</b> Examine the role played by an auditor in the verification and valuation of assets and liabilities</p> <p><b>CO5:</b> Elaborate the legal provisions and obligations associated with auditor.</p>
	16BC1HC2C06	TAXATION	<p><b>CO1:</b> 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</p> <p><b>CO2:</b> Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and in oral</p> <p><b>CO3:</b> 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.</p> <p><b>CO4:</b> 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.</p> <p><b>CO5:</b> 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.</p>
	19BCC4S061	ENTREPRENEURSHIP	<p><b>CO1:</b> Discuss the concept of entrepreneurship and its needs in current scenario.</p> <p><b>CO2:</b> Examine the business environmental analysis and preparing a planning</p> <p><b>CO3:</b> Articulate technical, financial, managerial and personnel feasibility of a business plan</p> <p><b>CO4:</b> Illustrate the relationship between a business organization and various government schemes and regulations</p> <p><b>CO5:</b> To identify why entrepreneurs fail and the various pitfalls of entrepreneurs</p>

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III	16BC1H3C03	FINANCIAL MANAGEMENT	<p><b>CO1:</b> Describe the purpose of financial management and identify the financial management objectives for both profit and not-for-profit entities.</p> <p><b>CO2:</b> Identify and explain the various components of working capital. Calculate the inventories, accounts receivable, payables and cash requirements for a business. Assess the working capital needs for a business.</p> <p><b>CO3:</b> Demonstrate and compute present value techniques used for appraising investments. Calculate net present value (NPV), internal rate of return (IRR) under different circumstances. Distinguish between the various investment appraisal techniques and also apply special techniques like lease or buy, asset replacement and capital rationing techniques under specific circumstances.</p> <p><b>CO4:</b> Identify the needs for business finance Enumerate the various sources of finance and their importance. Calculate the cost of equity, cost of debt and the weighted cost of capital and assess their impact on investments Explain the traditional capital structure theory and Modigliani &amp; Miller approach – with &amp; without tax and demonstrate their implications on valuing business.</p> <p><b>CO5:</b> Explain the various methods of valuing business and asset Calculate the value of share, debt and other financial asset Explain Efficient Market Hypothesis (EMH) and assess its impact on share prices</p> <p><b>CO6:</b> Define risk and explain the different types of risk Convert currencies using exchange rate and calculate future exchange rates Explain exchange rate risk and demonstrate the various currency risk hedging techniques Explain interest-rate risk and demonstrate the various interest-rate risk hedging techniques</p>

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	16BC1H3C01	FINANCIAL REPORTING	<p><b>CO1:</b> To Outline the conceptual and regulatory framework of Financial Reporting.</p> <p><b>CO2:</b> Preparation of Cash flow Statement and Statement of changes in Equity by application of relevant standards.</p> <p><b>CO3:</b> Analyse and interpret financial statements of Specialized, Non-profit and Public sector entities.</p> <p><b>CO4:</b> Measuring financial performance through Earnings per share.</p> <p><b>CO5:</b> Construction of consolidated financial statements in accordance with IFRS</p>
	16BCC2C05	FUNDAMENTALS OF MARKETING MANAGEMENT	<p><b>CO1:</b> Recognize and determine the basic concepts of marketing and marketing environment.</p> <p><b>CO2:</b> Examine market research process and peruse STP process.</p> <p><b>CO3:</b> Interpret various product and pricing strategies.</p> <p><b>CO4:</b> Identify the elements of promotion mix and factors affecting choice of distribution.</p> <p><b>CO5:</b> Explore the recent trends in marketing.</p>
	19BCR3S063	BUSINESS ETHICS & NEGOTIATION SKILLS	<p><b>CO1:</b> Acquire basic and fundamental knowledge on Negotiation skills</p> <p><b>CO2:</b> Identify goals, options and criteria for success.</p> <p><b>CO3:</b> Attain the knowledge on the stages and phases of negotiation</p> <p><b>CO4:</b> Realize negotiation styles and strategies</p> <p><b>CO5:</b> Reveal the methods and algorithms for psychological press</p>
IV	19BC1H4C01	AUDIT AND ASSURANCE	<p><b>CO1 :</b> Introduce students to the concept of audit engagements and ACCA's code of Ethics and Conduct</p> <p><b>CO2 :</b> Acquaint students with the scope of internal audit and internal control systems</p> <p><b>CO3 :</b> Educate on the process and planning of an Audit and the associated Audit risk involved</p> <p><b>CO4 :</b> Describe the audit evidence commonly gathered by auditors to obtain an understanding of internal controls</p> <p><b>CO5 :</b> Familiarize students with different types of audit reports and CARO 2003 report</p>

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	19BC1H4C O2	STRATEGIC BUSINESS LEADER	<p><b>CO1:</b> Apply excellent leadership and ethical skills to set the 'tone from the top' and promote a positive culture within the organisation, adopting a whole organisation perspective in managing performance and value creation.</p> <p><b>CO2:</b> Evaluate the effectiveness of the governance and agency system of an organisation and recognize the responsibility of the board or other agents towards their stakeholders.</p> <p><b>CO3:</b> Evaluate the strategic position of the organisation against the external environment and the availability of internal resources, to identify feasible strategic options.</p> <p><b>CO4:</b> Analyze the risk profile of the organisation and of any strategic options identified, within a culture of responsible risk management.</p> <p><b>CO5:</b> Select and apply appropriate information technologies and data analytics, to analyses factors affecting the organization's value chain to identify strategic opportunities and implement strategic options within a framework of robust IT security controls.</p> <p><b>CO6:</b> Evaluate management reporting and internal control and audit systems to ensure compliance and the achievement of organization's objectives and the safeguarding of Organisational assets.</p> <p><b>CO7:</b> Enable success through innovative thinking, applying best in class strategies and disruptive technologies in the management of change; initiating, leading and organizing projects, while effectively managing talent and other business resources.</p>
	19BC1H4C O3	PORTFOLIO MANAGEMENT	<p><b>CO1:</b> Understand and describe various investment alternatives. Understand the various investment schemes</p> <p><b>CO2:</b> Understand the factors of Economic, Industry &amp; Company Analysis.</p> <p><b>CO3:</b> Understand the various technical tools &amp; different forms of charts</p> <p><b>CO4:</b> Understand the CAPM model &amp; use different formulas to calculate return &amp; risk.</p> <p><b>CO5:</b> Understand the portfolio management process &amp; formulation of portfolio strategy.</p>



Semester	Course Code	Course Name	Course Outcomes (COs)
	19MENVIO VE2	ENVIRONMENTAL STUDIES	<p><b>CO1:</b> Demonstrate the ability to apply the concept of Sustainability in daily walks of life.</p> <p><b>CO2:</b> Ability to analyze the process and progress in various Ecosystems.</p> <p><b>CO3:</b> Capacity to identify the issues associated with natural resources and provide solutions to overcome the same.</p> <p><b>CO4:</b> Differentiate levels of Biodiversity and identify the ways to conserve the living organisms.</p> <p><b>CO5:</b> Ability to determine various forms of pollution and recommended solid waste management techniques.</p> <p><b>CO6:</b> Ability to implement various environmental laws applicable to fronts of Life.</p> <p><b>CO7:</b> Ability to demonstrate the application of disaster management techniques.</p>
	19MATH0 G6	QUANTITATIVE TECHNIQUES	<p><b>CO1:</b> Acquaint the concepts of matrix arithmetic and the linear equations with two or three variables solving with Cramer's rule and matrix method and also to familiarize the business applications of matrices in the current scenario.</p> <p><b>CO2:</b> Familiarize the concepts and business applications of ratios and proportions.</p> <p><b>CO3:</b> The learners will attain the knowledge on financial dealings like simple, compound interests, annuities etc.</p> <p><b>CO4:</b> Orients the student with the usage of univariate data analysis with the help of central tendency and measures of dispersions.</p> <p><b>CO5:</b> Makes the learner to familiarize and realize the needs of bi-variate data analysis for the survival of current dynamical business world with the help of correlation and regression analysis.</p>
	19BCR4S0 64	ORGANIZATIONAL DYNAMICS	<p><b>CO1:</b> Illustrate the applicability of analysing the complexities associated with management of individual behaviour in the organization.</p> <p><b>CO2:</b> Appraise leadership skills through participation in experiential exercises.</p> <p><b>CO3:</b> Describe and understand concepts and theories that are central to leadership and leadership development.</p> <p><b>CO4:</b> Examine the impact and influence of power &amp; politics on organizational behaviour.</p> <p><b>CO5:</b> Describe the role of culture in determining effective Organizational perceptions and outcomes.</p>