



**Bachelor of Commerce (Honours)  
(Accounting and Finance)**

**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.

- ✓ **PSO1:** Demonstrate Develop competence and confidence as management accounting professional who can guide and lead an organization to sustainable success.
- ✓ **PSO2:** 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

2019-20 Batch

Semester	Course Code	Course Name	Course Outcomes (COs)
I	19BC2H1C03	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>
	16BC2H1C05	FUNDAMENTALS OF FINANCIAL ACCOUNTING	<p><b>CO1:</b> To obtain practical understanding of financial accounting, identify the financial accounting concepts and to have an overview about the Management accounting concepts.</p> <p><b>CO2:</b> To familiarize the process behind the preparation of financial Statements and to analyse the conceptual and regulatory framework (legislation and accounting standards) required to prepare financial statements.</p> <p><b>CO3:</b> Developing an understanding of double-entry bookkeeping and to gain the practical knowledge about the control accounts.</p> <p><b>CO4:</b> Relate and apply the accounting treatment of tangible assets, inventories, receivables, share issue and also understand the concept of manufacturing account</p> <p><b>CO5:</b> Understand the need for audit and identify the errors in accounting and rectify the same</p>

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	16BC4H1C06	STRATEGIC PLANNING AND PERFORMANCE	<p><b>CO1:</b> 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><b>CO2:</b> 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><b>CO3:</b> 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><b>CO4:</b> Identify and understand different types of responsibility centers and the allocation of costs among various organizational segments.</p> <p><b>CO5:</b> 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><b>CO1:</b> Identify the concepts and significance of organizational behaviour.</p> <p><b>CO2:</b> Recognize the role of personalities, different theories of personality and to discuss the nature &amp; formation of attitude.</p> <p><b>CO3:</b> Realize the importance of perception and identify the concept of Perceptual process.</p> <p><b>CO4:</b> Articulate group behavior and conflict resolving skills.</p> <p><b>CO5:</b> Describe the concept of organizational changes and various measures to overcome resistance to change.</p>

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II	16BC1HC2C03	CORPORATE AND 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> Examine the complexities involved in the process of attributing intellectual property rights.</p> <p><b>CO4:</b> Articulate the law in consumer protection Act and infer the basic procedures for handling consumer dispute and redressal agencies.</p> <p><b>CO5:</b> Recognize the legal implications relating to insolvency law, Agency law, Partnerships and corporate fraudulent behavior</p>
	16BC2H2C03	FUNDAMENTALS OF MANAGEMENT ACCOUNTING	<p><b>CO1:</b> Familiarize the students with the key areas of cost accounting like cost classification, tools and techniques used in planning, control and decision making</p> <p><b>CO2:</b> Equip students with the knowledge of budget preparation and variance analysis.</p> <p><b>CO3:</b> Acquaint students with the concept of integration of cost accounts with the financial accounts.</p> <p><b>CO4:</b> Develop an understanding of different costing methods – Job, Batch and Process Costing</p> <p><b>CO5:</b> Introduce the concept of CVP Analysis and its influence on decision making in companies.</p>
	16BC2H2C05	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>

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	19BC4H1C07	FINANCIAL CONTROL	<p><b>CO1:</b> Develop an understanding of information systems, the importance of data governance and how technology is transforming finance related decisions.</p> <p><b>CO2:</b> Understand the fundamentals of data analytics and learn the importance and significant tools of data visualization.</p> <p><b>CO3:</b> Develop an understanding of the various cost measurement concepts and identify and evaluate the different types of costing systems.</p> <p><b>CO4:</b> 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><b>CO5:</b> Develop an understanding of the elements of internal controls like governance, risk and compliance, systems controls and security measures.</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>

Semester	Course Code	Course Name	Course Outcomes (COs)
III	19BC4H3C04	FINANCIAL DECISION MAKING – I	<p><b>CO1:</b> Develop an in-depth understanding of financial statement analysis and knowledge of corporate finance.</p> <p><b>CO2:</b> Be able to complete financial statement analysis through financial ratio calculations, profitability analyses while taking note of special issues like the impact of foreign operations, effects of changing prices and inflation, off balance sheet financing, etc.</p> <p><b>CO3:</b> Learn about long-term financial management using calculations of risk and return, term structure of interest rates, types of financial instruments, cost of capital and valuation of financial instruments.</p> <p><b>CO4:</b> Identify and evaluate different methods of raising capital by gaining an understanding of financial markets and regulation and market efficiency.</p> <p><b>CO5:</b> Understand working capital management and learn the concepts related to marketable securities management, accounts receivable management, inventory management and short-term credit management.</p> <p><b>CO6:</b> Develop an understanding of corporate restructuring, like mergers and acquisitions, bankruptcy as well as international finance.</p>
	19BCC3C03	CORPORATE ACCOUNTING	<p><b>CO1:</b> Exposure to the process of internal reconstruction along with accounting treatments</p> <p><b>CO2:</b> 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><b>CO3:</b> Summarize accounting transactions and prepare final accounts according to Schedule III of Companies Act, 2013</p> <p><b>CO4:</b> Analyzing the provisions of Companies Act, 2013 for liquidation and the hierarchy of settlement of claims at the time of liquidation</p> <p><b>CO5:</b> Exposure to the contemporary trends in the accounting world</p>
	19BC4H3C05	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>Course outcome 5:</b> Construction of consolidated financial statements in accordance with IFRS</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	19BCR3S06 3	BUSINESS ETHICS AND 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	19BC2H4CO 1	<b>BASICS OF TAXATION</b>	<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>



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	19BC4H4C0 2	<b>FINANCIAL DECISION MAKING – II</b>	<p><b>CO1:</b> Develop an understanding of the calculations related to decision making like cost/volume/profit analysis and marginal analyses</p> <p><b>CO2:</b> Understand various pricing methodologies, target costing, elasticity of demand and market structure considerations.</p> <p><b>CO3:</b> Identify and evaluate the types of risk, risk mitigation strategies and managing risk.</p> <p><b>CO4:</b> Develop an understanding of investment decisions through the use of capital budgeting process, discounted cash flow analysis, payback and discounted payback and risk analysis in capital investment</p> <p><b>CO5:</b> Gain an in-depth understanding of the ethical considerations for management accounting and financial management professionals as well as ethical considerations for the organization</p>
	16BC24H4C 03	<b>PRINCIPLES OF AUDITING</b>	<p><b>CO1:</b> Impart knowledge and understanding of audit, audit programme and audit committee.</p> <p><b>CO2:</b> Interpret the meaning of internal audit, internal control and internal check and its articulation in the real business world.</p> <p><b>CO3:</b> Provide an understanding of vouching and its process related to various items.</p> <p><b>CO4:</b> Know the role played by an auditor in the verification and valuation of assets and liabilities.</p> <p><b>CO5:</b> Familiarize with the legal provisions and obligations associated with auditor.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
	19MENVI0V E2	ENVIRONMENTAL SCIENCES	<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> Ability to determine various forms of pollution and recommended solid waste management techniques.</p> <p><b>CO5:</b> Ability to implement various environmental laws applicable to fronts of Life.</p>
	19BCCH4C0 1	LEADERSHIP AND CHANGE MANAGEMENT	<p><b>CO1:</b> Demonstrate ability to apply leadership and change management principles</p> <p><b>CO2:</b> Understand how to analyze and resolve conflicts through a systematic approach.</p> <p><b>CO3:</b> Know how to lead, manage cross functional team and demonstrate knowledge in strengthening the organization, empowering individuals and promoting accountability and ownership principles</p> <p><b>CO4:</b> Demonstrate the ability to employ analytical models and critical thinking to identify, evaluate, generate and select and prioritize appropriate alternatives to solve business problems.</p> <p><b>CO5:</b> Demonstrate effective business communication skills through preparing written reports and professional correspondence and develop oral presentation skills.</p>
	19MATH0G6	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>

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V	18BC6H5D0 1	<b>CORPORATE VALUATION</b>	<p><b>CO1</b> : Exhibit understanding of the Corporate Valuation through Comparable Companies Analysis (CCA) method</p> <p><b>CO2</b> : Learn the step-by-step process of valuing and analysing a Company, including the pros and cons of the CCA method</p> <p><b>CO3</b>: Exhibit understanding of the Corporate Valuation through Precedent Transaction Analysis (PTA) method</p> <p><b>CO4</b>: Understand the step-by-step process of valuing and analyzing a Company, including the pros and cons of the PTA method</p> <p><b>CO5</b>: 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>
	19BC4H5C0 2	<b>FINANCIAL RISK MANAGEMENT</b>	<p><b>CO1</b>: Develop an understanding and insights on Risk Management and its significance in the finance and investment industry.</p> <p><b>CO2</b>: Learn about the different statistical tools such as Regression, Correlation, Hypothesis Testing, Forecasting, etc., significant in understanding risk and its application.</p> <p><b>CO3</b>: Infer and identify the role of Financial Institutions, Markets and its Instruments.</p> <p><b>CO4</b>: Interpretation of risk measurement and volatility, and types of risks.</p> <p><b>CO5</b>: Identification of methods for Valuing fixed income securities and option modelling.</p>
	16BC2H2C0 6	<b>CORPORATE GOVERNANCE &amp; ETHICS</b>	<p><b>CO1</b>: Articulate basic concept of business ethics, values, norms and beliefs.</p> <p><b>CO2</b>: Dissect about the role of corporate governance standards and status of OECD Principles.</p> <p><b>CO3</b>: Assess the role of corporate governance in audit.</p> <p><b>CO4</b>: Articulate the principles of contract law.</p> <p><b>CO5</b>: Interpolate the concept of basic company administration</p>

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	19EXT0G7	RESEARCH METHODOLOGY	<p><b>CO1</b> : Associate the relevance of various research processes with the present business scenario</p> <p><b>CO2</b> : Identify relevant research problems pertaining to a broad discipline on the basis of review of literature.</p> <p><b>CO3</b> : Employ a suitable research design for any given research problem.</p> <p><b>CO4</b>: Efficiently collect and there by assess data with the use suitable quantitative tools to derive meaningful conclusion</p> <p><b>CO5</b>: Create a well documented research report.</p>
	16BC4H5D11	ADVANCED FINANCIAL ACCOUNTING & REPORTING-I	<p><b>CO1</b>:Cultivate an understanding of conceptual framework and the role of FASB in establishing accounting and reporting standards.</p> <p><b>CO2</b>:.Acquaint knowledge on financial reporting requirements related to accounting standards.</p> <p><b>CO3</b>:Explain using accounting standards the concept of recognising and accounting for revenue.</p> <p><b>CO4</b>:Describe the accounting treatment for financial statement items including current assets, current liabilities and contingencies.</p> <p><b>CO5</b>:Articulate valuation of inventory and revenue recognition in construction contracts.</p>

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	16BC4H5D2 1	<b>AUDIT &amp; ATTESTATION</b>	<p><b>CO1:</b>Comprehend the uses, types and risks of Audit Sampling.</p> <p><b>CO2:</b>Identify and relate to various Audit Reports including Unmodified opinion, Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph, Qualified Opinion, Adverse Opinion and Disclaimer of Opinion.</p> <p><b>CO3:</b>Understand the considerations and reporting, when conducting an Audit of Single Financial Statement, Special Purpose Financial Statemen and Audit of Financials prepared using financial reporting framework of another country.</p> <p><b>CO4:</b>Understand the various Attestation Engagements of Examination, Review and/or Agreed-Upon Procedures and Governmental Auditing Standards (GAS).</p> <p><b>CO5:</b>Appraise the effect of Information Technology on Auditor’s consideration of Internal Control and Techniques in Audit.</p>
	16BC4H5D3 1	<b>ACCOUNTING FOR SPECIAL TRANSACTION S</b>	<p><b>CO1:</b>Identify recognition and reporting of eligible investments</p> <p><b>CO2:</b>Articulate the criteria and recording of Derivative and hedging transactions</p> <p><b>CO3:</b>Explain the accounting treatment in business combinations and consolidations.</p> <p><b>CO4:</b>Interpret agreements, contracts and accounting of leasing arrangements.</p> <p><b>CO5:</b>Demonstrate the calculation of foreign currency transactions and its effect on equity.</p>
	16BC4H5D1 2	<b>INVESTMENT INDUSTRY</b>	<p><b>CO1:</b>Articulate the functioning of financial services industry.</p> <p><b>CO2:</b>Develop a top-down overview of the investment industry.</p> <p><b>CO3:</b>Illustrate the ethics and obligations to be followed in the investment industry.</p> <p><b>CO4:</b>Explain the objectives of regulations in the investment industry.</p> <p><b>CO5:</b>Paraphrase the regulatory framework in the investment industry.</p>

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	16BC4H5D2 2	<b>INVESTMENT INPUTS AND TOOLS</b>	<p><b>CO1:</b>List out micro and macro-economic concepts.</p> <p><b>CO2:</b>Differentiate economic indicators to evaluate macro factors.</p> <p><b>CO3:</b>Distinguish elements of financial statement.</p> <p><b>CO4:</b>Recognise factors affecting international trade.</p> <p><b>CO5:</b>List out quantitative concepts affecting present and future value of money.</p>
	16BC4H5D3 2	<b>INVESTMENT INSTRUMENTS</b>	<p><b>CO1:</b>Articulate the economic environment in which such instruments operate</p> <p><b>CO2:</b>Dissect these instruments in managing the risk of investing and hedging activity at the individual and the corporate level.</p> <p><b>CO3:</b>Contrast bond prices and yields and fixed-income portfolios.</p> <p><b>CO4:</b>Make thoughtful, well-reasoned property decisions that result in maximum satisfaction and profitability, and minimal risk.</p> <p><b>CO5:</b>Use the market comparison approach to value a residential property and use the income approach to value an income-producing property.</p>
<b>VI</b>	17BCSH6C0 1	<b>BUSINESS TAXATION</b>	<p><b>CO1 :</b> Paraphrase the basic principles underlying the GST Act Compute the taxable income of an assessed.</p> <p><b>CO2:</b>Analyse the assessment procedure and representation before appropriate authorities under the law.</p> <p><b>CO3 :</b> Distinguish the implications in computing tax liability of an individual.</p> <p><b>CO4:</b> Determine the application of valuation with respect to customs duty.</p> <p><b>CO5:</b>Recommend the rules for adopting and changing an accounting period.</p>

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	16BCCH6C01	Strategic Management	<p><b>CO1:</b> Describe key concepts of strategic management.</p> <p><b>CO2:</b> Understand the external business environment and context in which organisation's strategies are formed and implemented.</p> <p><b>CO3:</b> Evaluate an organisation's strategy from different perspectives.</p> <p><b>CO4:</b> Formulate and implement organisational strategies taking into account the competitive and contextual environment.</p> <p><b>CO5:</b> Critically analyse an organisation's competitive internal and external environment and draw implications for strategy design and implementation</p>
	19BCCH6C03	<b>INTERNATIONAL BUSINESS ENVIRONMENT AND CONCEPTS</b>	<p><b>CO1:</b> Acquaint knowledge about legal structures and corporate governance procedures.</p> <p><b>CO2:</b> Sketch and discuss the various performance management system.</p> <p><b>CO3:</b> Examine the key economic measures in the emerging business environment.</p> <p><b>CO4:</b> Report and recognise the information technology strategies in business environment.</p> <p><b>CO5:</b> Characterize the role of network and business automation technologies.</p>
	19EXTR0G5	<b>MANAGEMENT INFORMATION SYSTEM – ERP</b>	<p><b>CO1:</b> Relate the basic concepts and technologies used in the field of management information systems;</p> <p><b>CO2:</b> Compare the processes of developing and implementing information systems.</p> <p><b>CO3:</b> Outline the role of the ethical, social, and security issues of information systems.</p> <p><b>CO4:</b> Translate the role of information systems in organizations, the strategic management processes, with the implications for the management.</p> <p><b>CO5:</b> Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization.</p>

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	19BC4H6D0 1	GLOBAL TAXATION	<p><b>CO1:</b> Understand the filing requirements, status and form 1040, for an individual tax filer/payee under Internal Revenue Code (IRC) of US Federal Taxation, identify taxable and non-taxable income and determine adjustments to arrive at adjusted gross income</p> <p><b>CO2:</b> Determine the deductions &amp; credits allowed to an individual tax filer per IRC. Also determine the taxes and penalties that individuals are subject to.</p> <p><b>CO3:</b> Calculate capital gains and losses for individual and corporate taxpayers for personal use and business use property. Understand the General Depreciation System (GDS), Alternative Depreciation System (ADS), Section 179 Expense, Special Depreciation Allowance (Bonus Depreciation), allowable to individual and corporate taxpayers.</p> <p><b>CO3:</b> Understand the filing requirements of a C Corporation, its income, deductions, credits &amp; taxes, distribution to shareholders and the liquidation of an entity</p> <p><b>CO4:</b> Understand the filing requirements of other types of entities such as S Corporations, Partnerships, Estates &amp; Trusts &amp; Tax-Exempt organizations.</p>



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	16BC4H6D2 1	ADVANCED FINANCIAL ACCOUNTING AND REPORTING – II	<p><b>CO1:</b> To acquaint the students in calculating the calculate interest, depreciation and impairment losses.</p> <p><b>CO2:</b> To calculate the amortization and impairment of intangible assets.</p> <p><b>CO3:</b> To understand the calculation of present value and apply it in amortization of discount &amp; premium of bonds and their restructuring.</p> <p><b>CO4:</b> To help the students in understanding the different aspects of taxes</p> <p><b>CO5:</b> To familiarize the students with issue of stock, EPS and cash flow statement activities.</p>
	16BC24H6D 1	INVESTMENT MANAGEMENT	<p><b>CO1:</b>Demonstrate their understanding in the detailed workings of the controls set up for investment management industry through study of risk management and performance evaluation.</p> <p><b>CO2:</b>Understanding of documentation required for transactions and contracts.</p> <p><b>CO3:</b>Disguise between primary and secondary financial market and understand its role.</p> <p><b>CO4:</b>Identification of investor needs and understanding investment process.</p> <p><b>CO5:</b>Demonstrate their understanding in the detailed working of investment management.</p>
	16BC4H6D2 2	INVESTMENT INDUSTRY AND CONTROLS	<p><b>CO1:</b> Benefit from having a common understanding of industry structure and terminology, regardless of your job function or geographic location.</p> <p><b>CO2:</b> Gain the knowledge to identify issues and the confidence to speak up. Get a better sense of your role and how you connect with the complex global industry at large.</p> <p><b>CO3:</b> Work more effectively with global colleagues by understanding industry functions, building stronger relationships and raising your professional competence.</p> <p><b>CO4:</b> Describe the rationale for and structure of investment policy statementsin serving client needs.</p> <p><b>CO5:</b> Describe how portfolios are constructed to address client investment objectives and constraints.</p>

