



## PROGRAMME OUTCOMES (POs)

Our College offers Under-graduate Programs in Bachelor of Commerce (B.Com), Bachelor of Management Studies (BMS), and B.Com. (B&I)

- **PO1:** Interdisciplinary Knowledge - Demonstrate knowledge and understanding in diverse subjects and apply these to their workplace.
- **PO2:** Critical Thinking - Examine the contextual knowledge from different perspectives and compare it with real business scenarios.
- **PO3:** Effective Communication - Use appropriate media to speak, read, write and listen effectively with all stakeholders.
- **PO4:** Employability Skills - Exhibit employability skills like inter-personal skills, teamwork, problem-solving skills and IT skills to be employable citizens of the country.
- **PO5:** Self-directed and Lifelong Learning - Acquire the ability to engage in independent and life-long learning in the changing business scenario.
- **PO6:** Ethics - Apply ethical principles and norms in adopting business practices.
- **PO7:** Environment and Sustainability - Analyze the business issues and actions that have an impact on environment and sustainability.



## PROGRAMME SPECIFIC OUTCOMES – B.COM

- **PSO1:** Relate with different career avenues in industrial and service sectors.
- **PSO2:** Apply accounting and commerce knowledge by making use of modern tools and techniques to solve real business problems.
- **PSO3:** Analyze business environment and its operations.
- **PSO4:** Find out ethical perspectives in various aspects of business and its functioning.

### COURSE OUTCOMES FOR B.COM PROGRAM

#### SEMESTER I

| Sr. No. | Course Component                          | Course                                   | Course Outcomes  |
|---------|---|--|--|
| 1       | Discipline Specific Elective (DSE) Course | Accountancy and Financial Management - I | <p><b>CO1:</b> Explain the basic concepts of accounting standards and compute inventory valuation.</p> <p><b>CO2:</b> Prepare final accounts of manufacturing firms.</p> <p><b>CO3:</b> Examine the transactions relating to departmental final accounts for effective managerial decisions.</p> <p><b>CO4:</b> Apply accounting methods to calculate hire purchase transactions of traders and relevant financial disclosures.</p>  |
| 2       | Discipline Related Elective (DRE) Course  | Commerce - I                             | <p><b>CO1:</b> Explain the concept and objectives of business in the light of new business trends.</p> <p><b>CO2:</b> Analyze the components of national and international business environment that affects overall governance of international trade.</p> <p><b>CO3:</b> Elucidate business planning, promotion of business unit and its statutory requirements.</p> <p><b>CO4:</b> Relate the concept and skills of different entrepreneurs for sustainable business.</p> |



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| 3 | Discipline Related Elective (DRE) Course     | Business Economics - I     | <p><b>CO1:</b> Examine the tools and concept of business economics for effective business operations.</p> <p><b>CO2:</b> Analyze demand for computing and forecasting sales for effective business decision making.</p> <p><b>CO3:</b> Examine production laws to define optimality in production process.</p> <p><b>CO4:</b> Compute various cost concepts including break-even for effective business application.</p>  |
| 4 | Ability Enhancement Compulsory Course (AECC) | Business Communication - I | <p><b>CO1:</b> Explain the different aspects of communication and the modern modes of communication.</p> <p><b>CO2:</b> Analyze the different obstacles in business communication, aspects of business ethics and human rights.</p> <p><b>CO3:</b> Design business and personnel correspondence for effective business communication skills.</p> <p><b>CO4:</b> Develop language and soft skills to enhance managerial effectiveness.</p>   |
| 5 | Ability Enhancement Compulsory Course (AECC) | Environmental Studies - I  | <p><b>CO1:</b> Apply the knowledge of components of environment and ecosystem for its preservation.</p> <p><b>CO2:</b> Evaluate availability, utilization and conservation of environmental resources and problems associated with it to find sustainable solutions.</p> <p><b>CO3:</b> Elucidate the problems related to population explosion and emerging issues of safeguarding environment and human health.</p> <p><b>CO4:</b> Examine the concepts of urbanization and its challenges, smart and sustainable cities for improving quality of life.</p> <p><b>CO5:</b> Identify thematic cartographical significant features of the world - map reading and filling.</p> |



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| 6 | Skill Enhancement Course (SEC) | Foundation Course - I                       | <p><b>CO1:</b> Explain multicultural, linguistic and regional diversity in the society to become responsible citizens.</p> <p><b>CO2:</b> Identify the concepts of stratification relating to gender and disabilities to develop mutual concern for members of society.</p> <p><b>CO3:</b> Examine the disparities and inequalities existing in the society to bring about ethical change.</p> <p><b>CO4:</b> Analyze the Indian Constitution system for sustainable practices.</p> <p><b>CO5:</b> Outline the significant aspects of political processes in urban and rural areas to be participative citizens.</p>  |
| 7 | Core Course (CC)               | Mathematical and Statistical Techniques - I | <p><b>CO1:</b> Compute non-conventional investment modes like shares and mutual funds for building individual investment portfolio.</p> <p><b>CO2:</b> Compute permutation and combination for possible solutions and linear programming to convert real life business problems in mathematical model for optimum outcome.</p> <p><b>CO3:</b> Appreciate measures of central tendency and measures of dispersion as an effective tool of evaluation in varied fields.</p> <p><b>CO4:</b> Calculate probabilities by applying probability laws and theoretical results for effective managerial decisions.</p> <p><b>CO5:</b> Make use of decision-making tools to business problems for better results from several alternatives.</p> |



**SEMESTER II**

| Sr. No. | Course Component                             | Course                                    | Course Outcomes   |
|---------|--|---|---|
| 1       | Discipline Specific Elective (DSE) Course    | Accountancy and Financial Management - II | <p><b>CO1:</b> Analyze the financial performance and position of small businesses by preparing final accounts from incomplete records.</p> <p><b>CO2:</b> Apply accounting procedure for consignment transactions.</p> <p><b>CO3:</b> Explain the application of branch accounting with respect to its different methods.</p> <p><b>CO4:</b> Ascertain fire insurance claims.</p>   |
| 2       | Discipline Related Elective (DRE) Course     | Commerce - II                             | <p><b>CO1:</b> Examine the concepts in service sector and its marketing strategies.</p> <p><b>CO2:</b> Appraise the evolution, growth and global context of retail industry.</p> <p><b>CO3:</b> Analyze the emerging trends in the ITES, Banking &amp; Logistics service sectors.</p> <p><b>CO4:</b> Compare and contrast the concepts of commerce &amp; E-commerce in current business scenario.</p>   |
| 3       | Discipline Related Elective (DRE) Course     | Business Economics - II                   | <p><b>CO1:</b> Examine pricing and profitability of perfect competition and monopoly market structures for better business understanding.</p> <p><b>CO2:</b> Evaluate pricing and output decisions in imperfect competitive markets for effective business management.</p> <p><b>CO3:</b> Analyze pricing practices for determining customer value in effective managerial decisions.</p> <p><b>CO4:</b> Compute the value of investment by capital budgeting techniques for better managerial decisions.</p> |
| 4       | Ability Enhancement Compulsory Course (AECC) | Business Communication - II               | <p><b>CO1:</b> Develop presentation skills for effective business communication.</p>  |



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|   |  |                            | <p><b>CO2:</b> Influence group communication by understanding the aspects of interviews, meetings and public relations for effective team building.</p> <p><b>CO3:</b> Build effective business writing skills with respect to preparing trade letters.</p> <p><b>CO4:</b> Improve language writing skills by detailing reports, business proposals and summary making for better managerial decisions.</p>   |
| 5 | Ability Enhancement Compulsory Course (AECC) | Environmental Studies - II | <p><b>CO1:</b> Compare and contrast various issues related to waste management for sustainable society.</p> <p><b>CO2:</b> Analyze the environment crisis related to agriculture and industrial development for adopting sustainable practices.</p> <p><b>CO3:</b> Examine the impact of tourism on environment to explore its potential in India.</p> <p><b>CO4:</b> Explain the importance of environmental movements and management in India to save environment with the help of technological applications.</p> <p><b>CO5:</b> Identify thematic cartographical significant features of Mumbai and Konkan - map reading and filling.</p> |
| 6 | Skill Enhancement Course (SEC)               | Foundation Course - II     | <p><b>CO1:</b> Explain the changing business trends in the Indian society with global context.</p> <p><b>CO2:</b> Identify fundamental values for righteous human behaviour and lifelong learning.</p> <p><b>CO3:</b> Analyze the different environmental components to contribute towards sustainable development.</p> <p><b>CO4:</b> Relate the issues of stress and conflicts for developing ethical values in the society.</p> <p><b>CO5:</b> Apply managerial skills to build peace and harmony in the society.</p>  |



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| 7 | Core Course (CC) | Mathematical and Statistical Techniques - II | <p><b>CO1:</b> Apply the concepts of functions and derivatives in economics and business.</p> <p><b>CO2:</b> Compute interest and annuity in real life situations for taking effective financial decisions.</p> <p><b>CO3:</b> Investigate the degree of relationship between variables using correlation and their linear relationship through regression analysis.</p> <p><b>CO4:</b> Estimate the trend of time series and change in the level of price using index numbers for forecasting decisions.</p> <p><b>CO5:</b> Identify an appropriate probability distribution for the analysis of data in the research problem.</p> |
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**SEMESTER III**

| Sr. No. | Course Component                          | Course  | Course Outcomes   |
|---------|---|---|---|
| 1       | Discipline Specific Elective (DSE) Course | Accountancy and Financial Management - III                                  | <p><b>CO1:</b> Demonstrate the aspects of partnership final accounts in case of admission, retirement and death of partner.</p> <p><b>CO2:</b> Construct piecemeal distribution statement for appropriate realization of assets and payment of liabilities.</p> <p><b>CO3:</b> Identify the accounting process and entries for amalgamation of firms.</p> <p><b>CO4:</b> Apply conversion method for partnership firm into a limited company.</p> |
| 2       | Discipline Specific Elective (DSE) Course | Financial Accounting and Auditing - V Introduction to Management Accounting | <p><b>CO1:</b> Implement the concepts of management accounting in the decision-making process of an organization.</p> <p><b>CO2:</b> Compare and analyze financial data by using different ratios to make financial decisions as investors, lenders and creditors.</p>  |



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|   |  |                          | <p><b>CO3:</b> Evaluate working capital requirements and operating cycle for organizational sustainability.</p> <p><b>CO4:</b> Analyze investment decisions relating to capital budgeting for effective financial sustainability.</p>   |
| 3 | Discipline Related Elective (DRE) Course | Commerce - III           | <p><b>CO1:</b> Explain various concepts of management and evolution of management thoughts: classical approach to modern approach.</p> <p><b>CO2:</b> Identify the different concepts of planning and decision making with special reference to impact of technology for better managerial decisions.</p> <p><b>CO3:</b> Appraise the concepts of organizing, organization structure and delegation of authority for effective team building.</p> <p><b>CO4:</b> Examine the concepts of motivation, leadership and controlling for effective management.</p>           |
| 4 | Discipline Related Elective (DRE) Course | Business Economics - III | <p><b>CO1:</b> Analyze the role, importance and nature of key macroeconomic variables with trade cycles to achieve a healthy economy.</p> <p><b>CO2:</b> Evaluate the tenets of Keynesian economics through the aggregate demand and supply model for improving the liquidity in the financial markets.</p> <p><b>CO3:</b> Illustrate the IS-LM model and theory of employment to identify problems caused at macroeconomic level.</p> <p><b>CO4:</b> Elaborate the role of demand and supply of money, inflation and its importance to achieve economic stability.</p> |
| 5 | Skill Enhancement Course (SEC)           | Advertising - I          | <p><b>CO1:</b> Outline the IMC and advertising concepts for creation of effective promotion plans.</p> <p><b>CO2:</b> Relate Ad agency and the scope of career options in advertising.</p>  |



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|   |                                |                         | <p><b>CO3:</b> Analyze the impact of economic, social, ethical, and legal aspects for developing effective advertising strategy.</p> <p><b>CO4:</b> Elucidate the future of advertising through the knowledge of brand building, special purpose advertising and its recent trends.</p>  |
| 6 | Skill Enhancement Course (SEC) | Foundation Course - III | <p><b>CO1:</b> Summarize issues relating to human rights violations and its redressal.</p> <p><b>CO2:</b> Illustrate the issues of environment and human rights, and the mechanisms to cope with it.</p> <p><b>CO3:</b> Develop scientific temper towards technology and its use in everyday life.</p> <p><b>CO4:</b> Acquire ability to use soft skills for effective interpersonal communication.</p>  |
| 7 | Core Course (CC)               | Business Law - I        | <p><b>CO1:</b> Explain the concepts of contract with its essential elements.</p> <p><b>CO2:</b> Outline performance of contract and modes of discharge of contract along with remedies on breach of contract.</p> <p><b>CO3:</b> Describe the special contracts of indemnity, guarantee, bailment, pledge, and agency.</p> <p><b>CO4:</b> Elaborate the provisions and relevance of The Sale of Goods Act, 1930.</p> <p><b>CO5:</b> Explain the legal provisions relating to The Negotiable Instruments Act, 2015.</p> |

**SEMESTER IV**

| Sr. No. | Course Component                          | Course                                    | Course Outcomes  |
|---------|---|---|--|
| 1       | Discipline Specific Elective (DSE) Course | Accountancy and Financial Management - IV | <b>CO1:</b> Explain different aspects of company accounts, and issue of shares and debentures. |



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|   |   |   | <p><b>CO2:</b> Discuss the legal provisions regarding redemption of shares.</p> <p><b>CO3:</b> Elaborate on the legal provisions regarding redemption of debentures.</p> <p><b>CO4:</b> Prepare profit and loss statement for ascertainment of profit prior to and post incorporation.</p>  |
| 2 | Discipline Specific Elective (DSE) Course | Financial Accounting and Auditing - VI Auditing | <p><b>CO1:</b> Gain knowledge about auditing concepts, errors, frauds and true and fair view.</p> <p><b>CO2:</b> Outline the planning, procedures, and documentation for analytical review of audit reports.</p> <p><b>CO3:</b> Evaluate audit techniques like internal control, internal check and internal audit to prepare ethical financial statements.</p> <p><b>CO4:</b> Apply vouching and verification techniques to scrutinize elements of audits.</p>           |
| 3 | Discipline Related Elective (DRE) Course  | Commerce - IV                                   | <p><b>CO1:</b> Explain the production and inventory management concepts to improve the overall performance of the firm.</p> <p><b>CO2:</b> Make use of quality management systems and tools to improve the quality of production processes and service management.</p> <p><b>CO3:</b> Examine the regulatory and financial structure of the Indian financial system.</p> <p><b>CO4:</b> Evaluate the recent trends in finance in the prevailing business environment.</p> |
| 4 | Discipline Related Elective (DRE) Course  | Business Economics - IV                         | <p><b>CO1:</b> Examine the role of government in building an economy with special reference to the principle of Maximum Social Advantage.</p> <p><b>CO2:</b> Evaluate the aspects of public revenue, tax structures and economic effects of taxation on savings and investments.</p> <p><b>CO3:</b> Assess public expenditure and public debt for economic sustainability of the country.</p>   |



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|   |                                |                        | <p><b>CO4:</b> Outline fiscal and deficit management through the FRBM Act.</p>   |
| 5 | Skill Enhancement Course (SEC) | Advertising - II       | <p><b>CO1:</b> Explain the traditional and new age advertising media and regulations in media research.</p> <p><b>CO2:</b> Construct advertising campaign, advertising budgets and media plans for effective promotion.</p> <p><b>CO3:</b> Discuss the fundamentals of creativity and its application in ad campaign.</p> <p><b>CO4:</b> Evaluate the effectiveness of print and broadcast advertising during its pre and post testing periods.</p>  |
| 6 | Skill Enhancement Course (SEC) | Foundation Course - IV | <p><b>CO1:</b> Identify the significance of contemporary rights &amp; procedures to file grievances to promote harmony &amp; equality in the country.</p> <p><b>CO2:</b> Examine approaches to understand ecology and environment principles for sustainable development.</p> <p><b>CO3:</b> Evaluate significant modern technologies &amp; its applications in overall scientific development of society.</p> <p><b>CO4:</b> Make use of the basics of competitive exams and soft skills for better career options.</p> |
| 7 | Core Course (CC)               | Business Law - II      | <p><b>CO1:</b> Explain the provisions of The Indian Companies Act, 2013 relating to formation, features and types, and relevance of Memorandum and Articles of Association of a company.</p> <p><b>CO2:</b> Evaluate Indian Companies Act, 2013 in relation to membership of companies, role of directors and legal provisions of different types of meetings.</p> <p><b>CO3:</b> Examine the relevance of the Indian Partnership Act, 1932 and Limited Liability Partnership, 2008.</p>                                 |



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|  |  |  | <p><b>CO4:</b> Determine consumer rights and its redressal, and the legal provisions of The Competition Act, 2002.</p> <p><b>CO5:</b> Assess impact of different types of IPR on business.</p> |
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**SEMESTER V**

| Sr. No. | Course Component                          | Course  | Course Outcomes   |
|---------|---|---|---|
| 1       | Discipline Specific Elective (DSE) Course | Financial Accounting and Auditing - VII<br>Financial Accounting | <p><b>CO1:</b> Prepare final accounts with respect to Accounting Standards I and Schedule III of Companies Act.</p> <p><b>CO2:</b> Outline the accounting procedures for internal reconstruction and revival of financially sick companies.</p> <p><b>CO3:</b> Apply legal provisions and compliance of conditions for buyback of shares.</p> <p><b>CO4:</b> Demonstrate accounting treatment as per Accounting Standards 13 for valuation of investment portfolio.</p> <p><b>CO5:</b> Demonstrate ethical behaviour and its implications for professional accountants.</p> |
| 2       | Discipline Specific Elective (DSE) Course | Financial Accounting and Auditing - VIII<br>Cost Accounting     | <p><b>CO1:</b> Outline the conceptual terminologies of cost accounting.</p> <p><b>CO2:</b> Examine material and inventory control for managerial effectiveness in inventory decisions.</p> <p><b>CO3:</b> Compute statements of labour cost and earning with consideration of bonus, incentives systems using expert theories.</p> <p><b>CO4:</b> Illustrate the concepts of over / under absorption of overheads and overhead rate.</p> <p><b>CO5:</b> Construct cost sheet to measure estimated cost per unit of production.</p>  |



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|   |  |                                      | <p><b>CO6:</b> Formulate reconciliation statement for expenses and incomes recorded in cost accounts and financial accounts.</p>   |
| 3 | Discipline Related Elective (DRE) Course | Commerce - V                         | <p><b>CO1:</b> Analyse marketing concepts and techniques, research, and consumer behaviour for business sustainability.</p> <p><b>CO2:</b> Explain marketing mix, product mix and pricing techniques for better marketing decisions.</p> <p><b>CO3:</b> Evaluate marketing decisions to distribute and promote the products to gain competitive advantage in the market.</p> <p><b>CO4:</b> Discuss the key marketing decisions relating to marketing ethics, careers, successful brands, and recent trends in marketing.</p>  |
| 4 | Discipline Related Elective (DRE) Course | Business Economics - V               | <p><b>CO1:</b> Outline the New Economic Policy 1991 and foreign investment policy measures, including SDGs for improving social and economic indicators.</p> <p><b>CO2:</b> Evaluate agricultural policy, finance, and marketing development during post reform period for sustainability of the Indian economy.</p> <p><b>CO3:</b> Explain the policy measures, industrial pollution, and service sector during post reform period in business.</p> <p><b>CO4:</b> Analyze the recent trends in banking and role of financial markets for the economic growth of the country.</p> |
| 5 | Ability Enhancement Course (AEC)         | Direct & Indirect Taxation Paper - I | <p><b>CO1:</b> Outline the basic concepts and terms involved in direct taxation.</p> <p><b>CO2:</b> Calculate total income of assessee by determining the residential status.</p> <p><b>CO3:</b> Compute sources of income under different heads as per Section 14.</p> <p><b>CO4:</b> Illustrate different deductions available for an individual as per Section 80.</p>  |



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|   |                                  |   | <b>CO5:</b> Assess total income of individual in order to determine tax liability.  |
| 6 | Ability Enhancement Course (AEC) | Computer systems & Applications Paper - I | <p><b>CO1:</b> Elucidate the aspects of data communication, networking and internet for bringing awareness about cyber security.</p> <p><b>CO2:</b> Gain knowledge about the concepts of database and MySQL</p> <p><b>CO3:</b> Compute the different queries relating to Database-MySQL.</p> <p><b>CO4:</b> Create worksheet for data analysis in MS-Excel.</p> |

**SEMESTER VI**

| Sr. No. | Course Component                          | Course   | Course Outcomes   |
|---------|---|--|---|
| 1       | Discipline Specific Elective (DSE) Course | Financial Accounting and Auditing - IX<br>Financial Accounting | <p><b>CO1:</b> Illustrate purchase consideration and methods of amalgamation of companies.</p> <p><b>CO2:</b> Apply Accounting Standards 11 for treatment of sale and credit transactions of foreign currency.</p> <p><b>CO3:</b> Prepare liquidator's final statement in case of winding up of companies.</p> <p><b>CO4:</b> Outline underwriting of shares and debentures, and accounting treatment based on type of underwriting.</p> <p><b>CO5:</b> Construct the final accounts of Limited Liability Partnership (LLP) by conversion method.</p> |
| 2       | Discipline Specific Elective (DSE) Course | Financial Accounting and Auditing - X<br>Cost Accounting       | <p><b>CO1:</b> Prepare various ledger accounts under the cost control system relating to cost and financial records.</p> <p><b>CO2:</b> Construct contract account to identify profit or loss on the basis of its level of completion.</p>  |



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|   |  |                                       | <p><b>CO3:</b> Examine the concept of process costing to understand the optimum utilization of resources in production cycle.</p> <p><b>CO4:</b> Solve practical problems based on marginal costing, at different production and profitable levels for better managerial decisions.</p> <p><b>CO5:</b> Measure the efficiency in production and effectiveness of cost managers to identify the causes of variances.</p> <p><b>CO6:</b> Outline emerging concepts of cost accounting for effective managerial decisions and sustainable businesses.</p> |
| 3 | Discipline Related Elective (DRE) Course | Commerce - VI                         | <p><b>CO1:</b> Relate Human Resource Management (HRM) with Human Resource Planning (HRP), recruitment &amp; selection processes for optimum use of human resources.</p> <p><b>CO2:</b> Examine the functions of HR manager with regards to Human Resource Development (HRD), performance appraisal and career planning of employees.</p> <p><b>CO3:</b> Evaluate the various HR competencies to enable better human relations in an organization.</p> <p><b>CO4:</b> Identify the trends and challenges in HRM in changing business environment.</p>   |
| 4 | Discipline Related Elective (DRE) Course | Business Economics - VI               | <p><b>CO1:</b> Outline theories and gains of international trade to help boost the economy.</p> <p><b>CO2:</b> Discuss commercial policy including trade barriers and international economy integration for promotion of foreign trade.</p> <p><b>CO3:</b> Explain the importance of balance of payment and WTO.</p> <p><b>CO4:</b> Analyze the forex market and the role of RBI in inducing foreign investments.</p>  |
| 5 | Ability Enhancement Course (AEC)         | Direct & Indirect Taxation Paper - II | <p><b>CO1:</b> Explain concepts of GST and its terminology.</p>  |



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|   |                                  |  | <p><b>CO2:</b> Illustrate various transactions for supply and identify levy of a particular tax.</p> <p><b>CO3:</b> Analyze the concepts of supply, time, place, and value for charging GST.</p> <p><b>CO4:</b> Compute input tax credit for payment of GST.</p> <p><b>CO5:</b> Illustrate provisions related to registration under GST Act.</p>                      |
| 6 | Ability Enhancement Course (AEC) | Computer systems & Applications Paper - II | <p><b>CO1:</b> Explain the major components of e-commerce infrastructure.</p> <p><b>CO2:</b> Create spreadsheet by using functions and templates in advanced MS-Excel.</p> <p><b>CO3:</b> Make use of advanced MS-Excel tools for statistical data analysis to aid effective decision making.</p> <p><b>CO4:</b> Design frontend applications using visual basic.</p> |



## PROGRAMME SPECIFIC OUTCOMES – BMS

- **PSO1:** Identify the management problems and issues to recommend relevant solutions.
- **PSO2:** Analyze the market and business environment.
- **PSO3:** Develop marketing plans and apply ethical strategies in business.
- **PSO4:** Create sustainable business plans and reports of events.

### COURSE OUTCOMES FOR BMS PROGRAM

#### SEMESTER I

| Sr. No. | Course Component     | Course                             | Course Outcomes  |
|---------|----------------------|------------------------------------|--|
| 1       | Elective Course (EC) | Introduction to Financial Accounts | <p><b>CO1:</b> Gain knowledge about the accounting principles, and Indian &amp; global accounting standards using modern tools &amp; techniques.</p> <p><b>CO2:</b> Identify accounting transactions relating to receipts and expenditure &amp; rectifying errors in bank reconciliation statements.</p> <p><b>CO3:</b> Use accounting skills to solve problems of depreciation &amp; trial balance.</p> <p><b>CO4:</b> Interpret accounts of sole trading and manufacturing concerns in order to improve its profitability and performance.</p> |
| 2       | Elective Course (EC) | Business Law                       | <p><b>CO1:</b> Explain the concepts of contract with its essential elements and the provisions of The Sale of Goods Act, 1930.</p> <p><b>CO2:</b> Determine the legal provisions relating to The Negotiable Instruments Act 2015 and Consumer Rights and its redressal.</p> <p><b>CO3:</b> Discuss the meaning, incorporation, and relevant clauses of company.</p> <p><b>CO4:</b> Assess impact of different types of IPR on business.</p>  |



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| 3 | Elective Course (EC)                         | Business Statistics        | <p><b>CO1:</b> Compute measures of central tendency as an effective tool for data interpretation.</p> <p><b>CO2:</b> Measure the variation in the data value and the degree of relationship between variables using correlation and their linear relationship through regression analysis.</p> <p><b>CO3:</b> Estimate the trend of time series and change in the level of price using index numbers for forecasting decisions.</p> <p><b>CO4:</b> Determine probabilities by applying probability laws and decision-making tools for effective managerial decisions.</p>  |
| 4 | Ability Enhancement Compulsory Course (AECC) | Business Communication - I | <p><b>CO1:</b> Explain the different aspects of communication and the modern modes of communication.</p> <p><b>CO2:</b> Analyze the different obstacles in business communication, aspects of business ethics and human rights.</p> <p><b>CO3:</b> Design business and personnel correspondence for effective business communication skills.</p> <p><b>CO4:</b> Develop language and soft skills to enhance managerial effectiveness.</p>  |
| 5 | Skill Enhancement Course (SEC)               | Foundation Course - I      | <p><b>CO1:</b> Explain multicultural, linguistic and regional diversity in the society to become responsible citizens.</p> <p><b>CO2:</b> Identify the concepts of stratification relating to gender and disabilities to develop mutual concern for members of society.</p> <p><b>CO3:</b> Examine the disparities and inequalities existing in the society to bring about ethical change.</p> <p><b>CO4:</b> Analyze the Indian Constitution system for sustainable practices.</p> <p><b>CO5:</b> Outline the significant aspects of political processes in urban and rural areas to be participative citizens.</p> |



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| 6 | Core Course (CC) | Foundation of Human Skills | <p><b>CO1:</b> Gain knowledge of human nature - personality, attitude, thinking, learning and perception for cordial environment in organization.</p> <p><b>CO2:</b> Analyze group behaviour in organizational processes and systems for effective teamwork.</p> <p><b>CO3:</b> Examine organizational culture and motivation at workplace for improving organizational effectiveness and efficiency.</p> <p><b>CO4:</b> Evaluate organizational change, creativity and development, and work stress for organizational sustainability.</p>  |
| 7 | Core Course (CC) | Business Economics-I       | <p><b>CO1:</b> Elaborate on the tools and concepts of business economics for effective business operations.</p> <p><b>CO2:</b> Analyze demand for computing and forecasting sales for effective business decision making.</p> <p><b>CO3:</b> Examine production laws and cost concepts including break-even for effective business application.</p> <p><b>CO4:</b> Evaluate pricing, output decisions and profitability of perfect and imperfect competitive markets for effective business management.</p> <p><b>CO5:</b> Justify pricing practices for determining customer value in effective managerial decisions.</p> |

**SEMESTER II**

| Sr. No. | Course Component     | Course                  | Course Outcomes   |
|---------|----------------------|-------------------------|---|
| 1       | Elective Course (EC) | Principles of Marketing | <p><b>CO1:</b> Gain knowledge on various aspects of marketing.</p> <p><b>CO2:</b> Analyze marketing environment, research, and consumer behaviour to achieve marketing goals.</p> |



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|   |  |                             | <p><b>CO3:</b> Develop marketing mix programs for better marketing decisions.</p> <p><b>CO4:</b> Evaluate segmentation, targeting and positioning of markets with its current trends for effective marketing operations.</p>   |
| 2 | Elective Course (EC)                         | Industrial Law              | <p><b>CO1:</b> Outline Industrial Disputes Act and Trade Union Act for framing of effective HR policies.</p> <p><b>CO2:</b> Discuss the legal provisions relating to health, safety, welfare, and workmen’s compensation for employee motivation.</p> <p><b>CO3:</b> Explain the social legislations relating to insurance and provident fund for benefits of employees.</p> <p><b>CO4:</b> Interpret the laws related to compensation management with respect to wages, bonus and gratuity.</p> |
| 3 | Elective Course (EC)                         | Business Mathematics        | <p><b>CO1:</b> Apply the concepts of functions, interest, annuity, methods of counting for business sustainability.</p> <p><b>CO2:</b> Make use of matrix algebra as a tool in business and economics for decision making.</p> <p><b>CO3:</b> Apply the concepts of derivatives in economics and business.</p> <p><b>CO4:</b> Interpret various interpolation methods and finite difference concepts in business forecasting.</p>  |
| 4 | Ability Enhancement Compulsory Course (AECC) | Business Communication - II | <p><b>CO1:</b> Develop presentation skills for effective business communication.</p> <p><b>CO2:</b> Influence group communication by understanding the aspects of interviews, meetings and public relations for effective team building.</p> <p><b>CO3:</b> Build effective business writing skills with respect to preparing trade letters.</p>   |



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|   |                                |                          | <p><b>CO4:</b> Make up language writing skills by detailing reports, business proposals and summary making for better managerial decisions.</p>  |
| 5 | Skill Enhancement Course (SEC) | Foundation Course - II   | <p><b>CO1:</b> Explain the changing business trends in the Indian society with global context.</p> <p><b>CO2:</b> Identify fundamental values for righteous human behaviour and lifelong learning.</p> <p><b>CO3:</b> Analyze the different environmental components to contribute towards sustainable development.</p> <p><b>CO4:</b> Relate the issues of stress and conflicts for developing ethical values in the society.</p> <p><b>CO5:</b> Apply managerial skills to build peace and harmony in the society.</p> |
| 6 | Core Course (CC)               | Business Environment     | <p><b>CO1:</b> Identify various elements of business environment for sustainability.</p> <p><b>CO2:</b> Analyze the political and legal environments for business operational decisions.</p> <p><b>CO3:</b> Interpret the impact of socio-cultural, technological, and competitive environments for business development.</p> <p><b>CO4:</b> Describe the international business environment for gaining opportunities in global markets.</p>  |
| 7 | Core Course (CC)               | Principles of Management | <p><b>CO1:</b> Explain various concepts of management and evolution of management thoughts: classical approach to modern approach.</p> <p><b>CO2:</b> Identify the different concepts of planning &amp; decision making for better managerial decisions.</p> <p><b>CO3:</b> Appraise the concepts of organizing, organization structure and delegation of authority for effective team building.</p>   |



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**CO4:** Examine the concepts of directing, leadership, coordination & controlling for effective management.

**SEMESTER III**

| Sr. No. | Course Component                             | Course  | Course Outcomes   |
|---------|--|---|---|
| 1       | Elective Course (EC)                         | Consumer Behaviour                                | <p><b>CO1:</b> Analyze the consumer behaviour to expand the markets.</p> <p><b>CO2:</b> Elucidate individual determinants of consumer behaviour for business sustainability.</p> <p><b>CO3:</b> Discuss the environment determinants of consumer behaviour for effective marketing strategies.</p> <p><b>CO4:</b> Describe various models of consumer decision making and new trends for effective marketing operations.</p>  |
| 2       | Elective Course (EC)                         | Advertising                                       | <p><b>CO1:</b> Outline the overview of advertising including its ethical and legal aspects.</p> <p><b>CO2:</b> Apply the strategy and planning process in advertising for developing effective promotion mix.</p> <p><b>CO3:</b> Develop creative aspects in advertising to attract the attention of the target audience.</p> <p><b>CO4:</b> Evaluate the budget, effectiveness of ad campaign, current trends in advertising to gain competitive advantage and career options in advertising industry.</p> |
| 3       | Ability Enhancement Compulsory Course (AECC) | Information Technology in Business Management - I | <p><b>CO1:</b> Outline the concept of database, IT resources, digital economy, and IT development trends for effective IT support in management.</p> <p><b>CO2:</b> Apply MS-Office for effective office automation and operational efficiency.</p>   |



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|   |                                |  | <p><b>CO3:</b> Utilize e-mail, internet and its applications for effective business correspondence.</p> <p><b>CO4:</b> Support business sustainability from IT risk by using internet security system.</p>  |
| 4 | Skill Enhancement Course (SEC) | Foundation Course - III                        | <p><b>CO1:</b> Summarize issues relating to human rights violations and its redressal.</p> <p><b>CO2:</b> Illustrate the issues of environment and human rights, and the mechanisms to cope with it.</p> <p><b>CO3:</b> Develop scientific temper towards technology and its use in everyday life.</p> <p><b>CO4:</b> Acquire ability to use soft skills for effective interpersonal communication.</p>   |
| 5 | Core Course (CC)               | Business Planning & Entrepreneurial Management | <p><b>CO1:</b> Explain theories and the external influences of entrepreneurial development for a successful business.</p> <p><b>CO2:</b> Compare different types of entrepreneurs for better business opportunities in the market.</p> <p><b>CO3:</b> Develop ideas and business plans to start a business venture.</p> <p><b>CO4:</b> Evaluate venture development and new trends in entrepreneurship for business sustainability.</p>   |
| 6 | Core Course (CC)               | Accounting for Managerial Decisions            | <p><b>CO1:</b> Interpret financial statements for managerial effectiveness of limited companies.</p> <p><b>CO2:</b> Justify financial statements using ratios as tools to examine company's financial position for operational efficiency.</p> <p><b>CO3:</b> Identify the liquidity &amp; long-term solvency of a company to prepare cash flow statements.</p> <p><b>CO4:</b> Assess receivables &amp; working capital requirements for better management operations and sustainability.</p> |



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| 7 | Core Course (CC) | Strategic Management | <p><b>CO1:</b> Outline concepts of strategic management and its alignment to business objectives.</p> <p><b>CO2:</b> Evaluate levels of strategy formulation to gain competitive advantage in the market.</p> <p><b>CO3:</b> Analyze models of strategy implementation for business growth and development.</p> <p><b>CO4:</b> Determine the elements of strategy evaluation and control for better operational efficiency.</p> |
|---|------------------|----------------------|---|

**SEMESTER IV**

| Sr. No. | Course Component     | Course                             | Course Outcomes   |
|---------|----------------------|------------------------------------|---|
| 1       | Elective Course (EC) | Integrated Marketing Communication | <p><b>CO1:</b> Outline the basic concepts and promotional tools for achieving objectives of the IMC program.</p> <p><b>CO2:</b> Elucidate advertising and sales promotions as IMC tools for preparation of effective marketing programs.</p> <p><b>CO3:</b> Explain the role of direct marketing, public relations, publicity, and personal selling in increasing the effectiveness of sales.</p> <p><b>CO4:</b> Evaluate the ethics in IMC and its current trends for market sustainability.</p>   |
| 2       | Elective Course (EC) | Rural Marketing                    | <p><b>CO1:</b> Elaborate the profile, potential and problems of rural marketing to tap business opportunities.</p> <p><b>CO2:</b> Analyze rural market environment and rural consumer behaviour for gaining competitive advantage in the market.</p> <p><b>CO3:</b> Identify best marketing mix possibilities for rural consumers for effective marketing decisions.</p> <p><b>CO4:</b> Outline distribution and communication strategies for rural consumers for effective market penetration.</p> |



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| 3 | Ability Enhancement Compulsory Course (AECC) | Information Technology in Business Management - II | <p><b>CO1:</b> Develop the perspective of major functional areas of MIS for effective managerial decision-making.</p> <p><b>CO2:</b> Construct information flow between all business functions and connections to external stakeholders.</p> <p><b>CO3:</b> Outline requirements and applications of data warehousing and its relationship with database management.</p> <p><b>CO4:</b> Discuss the scope of outsourcing in IT and business including cost cutting measures.</p>   |
| 4 | Skill Enhancement Course (SEC)               | Foundation Course - IV                             | <p><b>CO1:</b> Identify the significance of contemporary rights &amp; procedures to file grievances for promoting harmony &amp; equality in the country.</p> <p><b>CO2:</b> Examine approaches to understand ecology and environment principles for sustainable development.</p> <p><b>CO3:</b> Evaluate significant modern technologies &amp; its applications in overall scientific development of society.</p> <p><b>CO4:</b> Make use of the basics of competitive exams and soft skills for better career options.</p>  |
| 5 | Core Course (CC)                             | Business Economics-II                              | <p><b>CO1:</b> Analyze nature of key macroeconomic variables and tenets of Keynesian economics through the aggregate demand and supply model for improving the liquidity in the economy.</p> <p><b>CO2:</b> Illustrate the IS-LM model, theory of employment, inflation, and its importance to achieve economic stability.</p> <p><b>CO3:</b> Evaluate the role of government in public expenditure, public debt, and fiscal and deficit management for economic sustainability of the country.</p> <p><b>CO4:</b> Outline theories of international trade, commercial policies for promotion of foreign trade, basics of forex market and its importance to balance of payment to help boost the economy.</p> |



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| 6 | Core Course (CC) | Business Research Methods             | <p><b>CO1:</b> Identify components of research to undertake research process in business.</p> <p><b>CO2:</b> Examine the methods of data collection and processing for better business solutions.</p> <p><b>CO3:</b> Illustrate data analysis and interpretations for better managerial decision making.</p> <p><b>CO4:</b> Outline the nuances of writing research report applying ethical standards.</p>  |
| 7 | Core Course (CC) | Production & Total Quality Management | <p><b>CO1:</b> Explain the objectives and components of production management to improve business efficiency in production.</p> <p><b>CO2:</b> Gain knowledge of material and inventory management for smooth flow of production operations.</p> <p><b>CO3:</b> Apply the basics of products and services to quality dimensions for a sustainable business.</p> <p><b>CO4:</b> Relate quality improvement strategies and certifications as best business practices.</p> |

*SEMESTER V*

| Sr. No. | Course Component     | Course             | Course Outcomes  |
|---------|----------------------|--------------------|--|
| 1       | Elective Course (EC) | Services Marketing | <p><b>CO1:</b> Evaluate the different aspects of service marketing to develop customer loyalty.</p> <p><b>CO2:</b> Analyze the key elements of service marketing mix to gain competitive advantage to consumers.</p> <p><b>CO3:</b> Develop quality aspects in services marketing to bring about better management of services.</p> <p><b>CO4:</b> Discuss the trends and ethical aspects of services marketing in national and international markets for expansion.</p> |



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| 2 | Elective Course (EC) | E-Commerce & Digital Marketing      | <p><b>CO1:</b> Acquaint with concepts, impact and trends in e-commerce and m-commerce to understand its application in various sectors.</p> <p><b>CO2:</b> Examine e-business and its application for business sustainability.</p> <p><b>CO3:</b> Elucidate on payment, security, privacy &amp; legal issues in e-commerce for ethical practices in business.</p> <p><b>CO4:</b> Analyze digital marketing with its latest developments for winning a competitive edge in tough markets.</p>                           |
| 3 | Elective Course (EC) | Sales & Distribution Management     | <p><b>CO1:</b> Describe the various elements of sales and distribution management for efficient sales operations.</p> <p><b>CO2:</b> Explain market analysis and selling approach for business growth and expansion.</p> <p><b>CO3:</b> Evaluate the aspects of distribution channel management for effective logistic management.</p> <p><b>CO4:</b> Elucidate evaluation, control and ethics in sales and distribution management for achieving marketing goals.</p>   |
| 4 | Elective Course (EC) | Customer Relationship Management    | <p><b>CO1:</b> Identify various components of CRM to attract and retain customers for expansion of business.</p> <p><b>CO2:</b> Analyze marketing initiatives, customer service and data management to develop long term customer relationship and business profitability.</p> <p><b>CO3:</b> Evaluate process of building CRM strategies for business sustainability.</p> <p><b>CO4:</b> Examine the new trends, technological developments, and ethical issues in the field of CRM to stay ahead of competition.</p> |
| 5 | Core Course (CC)     | Logistics & Supply Chain Management | <p><b>CO1:</b> Gain knowledge of logistics and supply chain management, customer service and demand</p>  |



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|   |                                  |  | <p>forecasting for better distribution of goods and services.</p> <p><b>CO2:</b> Discuss the various elements of logistic mix to bring effectiveness and efficiency in distribution function.</p> <p><b>CO3:</b> Evaluate inventory, logistic costing, performance management, logistic network analysis to gain competitive advantage in the market.</p> <p><b>CO4:</b> Describe recent trends in logistics and supply chain management to sustain in global market.</p> |
| 6 | Ability Enhancement Course (AEC) | Corporate Communication & Public Relations | <p><b>CO1:</b> Elaborate on the key concepts, relevance, and ethical and legal aspects in corporate communication.</p> <p><b>CO2:</b> Analyze significance of PR in business to build corporate image.</p> <p><b>CO3:</b> Outline the areas of communication for effective development of its strategies for different stakeholders.</p> <p><b>CO4:</b> Elucidate new technologies in communication to improve networking and corporate interactions at global level.</p> |

**SEMESTER VI**

| Sr. No. | Course Component     | Course           | Course Outcomes  |
|---------|----------------------|------------------|--|
| 1       | Elective Course (EC) | Brand Management | <p><b>CO1:</b> Outline the meaning and importance of brand management so as to improve consumer awareness.</p> <p><b>CO2:</b> Apply the brand marketing programs to build corporate image.</p> <p><b>CO3:</b> Measure the outcome of brand equity to sustain business profitability.</p> <p><b>CO4:</b> Develop brand strategies for organizational growth and sustainability.</p> |



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| 2 | Elective Course (EC) | Retail Management           | <p><b>CO1:</b> Gain knowledge on concepts, formats, and emerging trends in retailing for market development.</p> <p><b>CO2:</b> Outline the profile of retail consumers for developing a good retail strategy.</p> <p><b>CO3:</b> Examine merchandise management and retail pricing to increase retail sales.</p> <p><b>CO4:</b> Analyze the components of store management, legal and ethical issues in retailing for sustainability and career options in retail.</p>                 |
| 3 | Elective Course (EC) | International Marketing     | <p><b>CO1:</b> Elucidate international marketing with reference to international trade for globalization.</p> <p><b>CO2:</b> Analyze markets for understanding feasibility and profitability of entering international markets.</p> <p><b>CO3:</b> Design international marketing mix decisions for successful marketing programs in global context.</p> <p><b>CO4:</b> Formulate international marketing plan for better services in global context.</p>                               |
| 4 | Elective Course (EC) | Media Planning & Management | <p><b>CO1:</b> Explain an overview of media and media planning for identifying better prospects for effective consumer reach.</p> <p><b>CO2:</b> Compare various media mix and emerging media to form media strategy for successful and effective promotion techniques.</p> <p><b>CO3:</b> Identify media budgeting, buying, and scheduling for better media decisions.</p> <p><b>CO4:</b> Interpret media measurement and evaluation of media buys for a successful advertisement.</p> |
| 5 | Core Course (CC)     | Operation Research          | <p><b>CO1:</b> Solve LPP using appropriate techniques to translate obtained results into effective managerial solutions.</p>  |



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|   |                                  |              | <p><b>CO2:</b> Solve transportation &amp; assignment problems to aid in enhancing logistical competency of an organization.</p> <p><b>CO3:</b> Apply CPM &amp; PERT models to ensure successful completion of projects.</p> <p><b>CO4:</b> Make strategic decision using game theory and job sequencing in competitive situations.</p>                                |
| 6 | Ability Enhancement Course (AEC) | Project Work | <p><b>CO1:</b> Execute independent research projects on various topics relevant to the study.</p> <p><b>CO2:</b> Evaluate research-based and scholarly literature.</p> <p><b>CO3:</b> Apply suitable research design.</p> <p><b>CO4:</b> Compose the research report and bibliography in the most effective way.</p> <p><b>CO5:</b> Develop research as a career.</p> |



## PROGRAMME SPECIFIC OUTCOMES – B.Com. (B&I)

- **PSO1:** Evaluate emerging trends in the banking & insurance industry to provide better business solutions in national and international markets.
- **PSO2:** Analyze the financial aspects of banking and insurance to prepare investment portfolios.
- **PSO3:** Illustrate managerial competencies in allied areas of banking & insurance.
- **PSO4:** Apply ethical practices in financial undertakings for a sustainable economy.

### COURSE OUTCOMES FOR B.Com. (B&I) PROGRAM

#### SEMESTER I

| Sr. No. | Course Component     | Course   | Course Outcomes  |
|---------|----------------------|--|--|
| 1       | Elective Course (EC) | Environment and Management of Financial Services | <p><b>CO1:</b> Explain the financial system in banking and insurance for economic development of a country.</p> <p><b>CO2:</b> Examine the functioning of banking and insurance companies to attain economic growth.</p> <p><b>CO3:</b> Analyze the management, regulations and development in banking and insurance companies for growth and sustainability.</p> <p><b>CO4:</b> Relate regulatory and development framework of banking and insurance companies for ethical and sustainable business operations.</p> |
| 2       | Elective Course (EC) | Principles of Management                         | <p><b>CO1:</b> Analyze the evolution of management by different management thinkers.</p> <p><b>CO2:</b> Examine the processes and functions of management for effective business practices in banking and insurance companies.</p> <p><b>CO3:</b> Outline the organization structure of banking and insurance companies for effective business operations.</p> <p><b>CO4:</b> Elaborate on business leaders in India and global context with special reference to banking and insurance sectors.</p>                 |



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| 3 | Elective Course (EC)                         | Financial Accounting - I   | <p><b>CO1:</b> Explain the basic concepts of accounting.</p> <p><b>CO2:</b> Apply the accounting standards to understand managerial decisions and financial statements.</p> <p><b>CO3:</b> Assess stocks, depreciation, goodwill and hire purchase for organizations.</p> <p><b>CO4:</b> Construct financial records of an organization.</p>  |
| 4 | Ability Enhancement Compulsory Course (AECC) | Business Communication - I | <p><b>CO1:</b> Explain the different aspects of communication and the modern modes of communication.</p> <p><b>CO2:</b> Analyze the different obstacles in business communication, aspects of business ethics and human rights.</p> <p><b>CO3:</b> Design business and personnel correspondence for effective business communication skills.</p> <p><b>CO4:</b> Develop language and soft skills to enhance managerial effectiveness.</p>   |
| 5 | Skill Enhancement Course (SEC)               | Foundation Course - I      | <p><b>CO1:</b> Explain multicultural, linguistic, and regional diversity in the society to become responsible citizens.</p> <p><b>CO2:</b> Identify the concepts of stratification relating to gender and disabilities to develop mutual concern for members of society.</p> <p><b>CO3:</b> Examine the disparities and inequalities existing in the society to bring about ethical change.</p> <p><b>CO4:</b> Analyze the Indian Constitution system for sustainable practices.</p> <p><b>CO5:</b> Outline the significant aspects of political processes in urban and rural areas to be participative citizens.</p> |
| 6 | Core Course (CC)                             | Business Economics - I     | <p><b>CO1:</b> Outline tools and concepts of business economics for effective business operations.</p>  |



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|   |                  |                          | <p><b>CO2:</b> Analyze demand for computing and forecasting sales for effective business decision making.</p> <p><b>CO3:</b> Determine production laws and cost concepts including break-even for effective business application.</p> <p><b>CO4:</b> Examine pricing, output decisions and profitability of perfect and imperfect competitive markets for effective business management.</p> <p><b>CO5:</b> Evaluate pricing practices for determining customer value in effective managerial decision.</p>  |
| 7 | Core Course (CC) | Quantitative Methods - I | <p><b>CO1:</b> Impart abilities to collect, present and analyze data.</p> <p><b>CO2:</b> Compute measures of central tendency as an effective tool for data interpretation.</p> <p><b>CO3:</b> Appreciate measures of dispersion as an effective tool of evaluation in varied fields.</p> <p><b>CO4:</b> Investigate the degree of relationship between variables using correlation and their linear relationship through regression analysis.</p> <p><b>CO5:</b> Identify an appropriate probability distribution for the analysis of data in the research problem.</p> <p><b>CO6:</b> Estimate the change in the level of price using index numbers for forecasting decisions.</p> <p><b>CO7:</b> Compute the insurance values by understanding the policies and procedures.</p> |

**SEMESTER II**

| Sr. No. | Course Component     | Course  | Course Outcomes   |
|---------|----------------------|---|---|
| 1       | Elective Course (EC) | Principles and Practices of Banking & Insurance | <b>CO1:</b> Explain the concepts, functions, and regulations in banking for effective banking operations. |



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|   |                      |                           | <p><b>CO2:</b> Analyze the structure and regulations of banking to accelerate economic development of the country.</p> <p><b>CO3:</b> Explain the evolution of insurance and the scope of risk management for contemporary insurance practices.</p> <p><b>CO4:</b> Examine the business environment in insurance sector with regard to Indian context.</p>   |
| 2 | Elective Course (EC) | Business Law              | <p><b>CO1:</b> Outline the provisions of Indian legal system for social harmony and peace.</p> <p><b>CO2:</b> Elaborate the salient components of Indian Constitution.</p> <p><b>CO3:</b> Outline the performance of contract and modes of discharge of contract along with remedies on breach of contract.</p> <p><b>CO4:</b> Describe the special contracts of indemnity, guarantee, bailment, pledge, agency, and The Sale of Goods Act,1930.</p> <p><b>CO5:</b> Explain the legal provisions relating to The Negotiable Instruments Act 2015</p> <p><b>CO6:</b> Apply the knowledge of IT Act for cyber safety and security to bring about effective e-governance.</p> |
| 3 | Elective Course (EC) | Financial Accounting - II | <p><b>CO1:</b> Evaluate the methods of valuation of goodwill and shares for better asset management of a company.</p> <p><b>CO2:</b> Examine the provisions to comply regarding buyback of shares of a company.</p> <p><b>CO3:</b> Gain knowledge about the legal provisions regarding redemption of shares.</p> <p><b>CO4:</b> Outline the legal provisions regarding redemption of debentures.</p>   |



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| 4 | Ability Enhancement Compulsory Course (AECC) | Business Communication - II | <p><b>CO1:</b> Develop presentation skills for effective business communication.</p> <p><b>CO2:</b> Influence group communication by understanding the aspects of interviews, meetings, and public relations for effective team building.</p> <p><b>CO3:</b> Create effective business writing skills with respect to preparing trade letters.</p> <p><b>CO4:</b> Improve language writing skills by detailing reports, business proposals and summary making for better managerial decisions.</p>                            |
| 5 | Skill Enhancement Course (SEC)               | Foundation Course - II      | <p><b>CO1:</b> Explain the changing business trends in the Indian society with global context.</p> <p><b>CO2:</b> Identify fundamental values for righteous human behaviour and lifelong learning.</p> <p><b>CO3:</b> Analyze the different environmental components to contribute towards sustainable development.</p> <p><b>CO4:</b> Relate the issues of stress and conflicts for developing ethical values in the society.</p> <p><b>CO5:</b> Apply managerial skills to build peace and harmony in the society.</p>      |
| 6 | Core Course (CC)                             | Organizational Behaviour    | <p><b>CO1:</b> Explain organizational behaviour with reference to different theories and techniques of motivation in banking and insurance industry.</p> <p><b>CO2:</b> Examine group dynamics for effective team building and soft skills development in the organization.</p> <p><b>CO3:</b> Analyze aspects of organizational culture and change management for long term sustainability of the organization.</p> <p><b>CO4:</b> Interpret the concepts, importance, and techniques of OD for organization prosperity.</p> |



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| 7 | Core Course (CC) | Quantitative Methods - II | <p><b>CO1:</b> Solve research problems by hypothesis testing.</p> <p><b>CO2:</b> Outline conversion of real-life business problems into mathematical model and obtain optimum solutions.</p> <p><b>CO3:</b> Make use of matrix algebra as a tool in business and economics for decision making.</p> <p><b>CO4:</b> Compute word problems related to ratios, proportions, and percentages.</p> <p><b>CO5:</b> Utilize statistical tools and techniques to measure risks in investment management.</p> <p><b>CO6:</b> Determine economic indicators related to GDP which enable agricultural and industrial commodity pricing.</p> |
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**SEMESTER III**

| Sr. No. | Course Component     | Course                   | Course Outcomes   |
|---------|----------------------|--------------------------|---|
| 1       | Elective Course (EC) | Financial Management - I | <p><b>CO1:</b> Outline the emerging concepts of financial management to enhance managerial competencies.</p> <p><b>CO2:</b> Compute a viable financial goal setting and time value of money.</p> <p><b>CO3:</b> Analyze investment decisions relating to capital budgeting for effective financial sustainability.</p> <p><b>CO4:</b> Apply the various methods to measure the cost of capital and the optimal capital structure for financial decisions.</p> |
| 2       | Elective Course (EC) | Management Accounting    | <p><b>CO1:</b> Implement the concepts of management accounting in the decision-making process of an organization.</p> <p><b>CO2:</b> Analyze financial data by using different ratios to make financial decisions as investors, lenders, and creditors.</p>   |



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|   |  |   | <p><b>CO3:</b> Evaluate working capital requirements &amp; compute operating cycle for organizational sustainability.</p> <p><b>CO4:</b> Gain knowledge on the concepts and implications of dividend policy for sustaining shareholder's wealth.</p>  |
| 3 | Elective Course (EC)                         | Organizational Behaviour                          | <p><b>CO1:</b> Evaluate individual behaviour at a workplace environment for improving professional effectiveness.</p> <p><b>CO2:</b> Analyze group dynamics at workplace and its effects on organizational effectiveness.</p> <p><b>CO3:</b> Discuss the organizational dynamics relating to its climate, structure, and the new design options for effective management.</p> <p><b>CO4:</b> Discover the practices and problems of OB in the banking and insurance sectors for effective managerial solutions.</p> |
| 4 | Ability Enhancement Compulsory Course (AECC) | Information Technology in Banking & Insurance - I | <p><b>CO1:</b> Illustrate the concepts of ecommerce and its application for effective business operations.</p> <p><b>CO2:</b> Analyze the various conceptual and legal aspects of e-banking including the development of CBS in India.</p> <p><b>CO3:</b> Build capability skills on MS-Word and MS-Excel for carrying out of smooth banking processes.</p> <p><b>CO4:</b> Evaluate the importance of cyber security, privacy, and ethical issues for secured monetary transactions.</p>                            |
| 5 | Skill Enhancement Course (SEC)               | Foundation Course - III                           | <p><b>CO1:</b> Summarize issues relating to human rights violations and its redressal.</p> <p><b>CO2:</b> Illustrate the issues of environment and human rights, and the mechanisms to cope with it.</p> <p><b>CO3:</b> Develop scientific temper towards technology and its use in everyday life.</p>  |



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|   |                  |                   | <p><b>CO4:</b> Acquire ability to use soft skills for effective interpersonal communication.</p>  |
| 6 | Core Course (CC) | Financial Markets | <p><b>CO1:</b> Elucidate structure and characteristics of Indian financial system along with regulatory institutions.</p> <p><b>CO2:</b> Determine the functioning and operations of financial markets in India for the growth and development of the economy.</p> <p><b>CO3:</b> Define commodity market and its structure, participants, and commodity exchange at national and international levels.</p> <p><b>CO4:</b> Explain the derivatives market to manage the underlying assets and risks to meet the objectives of investment.</p> |
| 7 | Core Course (CC) | Direct Taxation   | <p><b>CO1:</b> Examine basic concepts in direct tax relating to total income and residential status.</p> <p><b>CO2:</b> Assess income from salary, house property, profit, gain from business and profession.</p> <p><b>CO3:</b> Compute income from capital gains and other sources taking into consideration Section 10 of exclusion of income.</p> <p><b>CO4:</b> Compute taxable income considering deduction available under section 80.</p>   |

**SEMESTER IV**

| Sr. No. | Course Component     | Course                    | Course Outcomes   |
|---------|----------------------|---------------------------|---|
| 1       | Elective Course (EC) | Financial Management - II | <p><b>CO1:</b> Estimate the working capital requirements to meet short term liquidity and solvency of the company.</p> <p><b>CO2:</b> Analyze cash management, receivables, and inventory for managerial effectiveness.</p> |



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|   |  |  | <p><b>CO3:</b> Prepare various budgets for managerial effectiveness and efficiency in case of sales and production.</p> <p><b>CO4:</b> Identify financial policy and corporate strategy to bring out better financial discipline in the long run.</p>   |
| 2 | Elective Course (EC)                         | Cost Accounting                                    | <p><b>CO1:</b> Explain various elements and components of total cost for better cost control.</p> <p><b>CO2:</b> Prepare the estimated cost sheet to know the product price and reconciliation statement of cost and financial records.</p> <p><b>CO3:</b> Solve practical problems based on marginal costing, at different production and profitable levels for better managerial decisions.</p> <p><b>CO4:</b> Measure the efficiency in production and effectiveness of cost managers to identify the causes of variances.</p> |
| 3 | Elective Course (EC)                         | Entrepreneurship Management                        | <p><b>CO1:</b> Demonstrate various aspects of entrepreneurship to become a successful entrepreneur.</p> <p><b>CO2:</b> Analyze forms of entrepreneurial structures and business plan for effective business operations.</p> <p><b>CO3:</b> Examine the key areas of new venture in entrepreneurship for better employability skills.</p> <p><b>CO4:</b> Evaluate the evolving trends in entrepreneurship.</p>   |
| 4 | Ability Enhancement Compulsory Course (AECC) | Information Technology in Banking & Insurance - II | <p><b>CO1:</b> Analyze modes of banking and the emerging trends in banking.</p> <p><b>CO2:</b> Determine the recent technological changes in banking industry and statutory regulations for dealing with fraudulent transactions.</p> <p><b>CO3:</b> Make use of IT applications in the banking sector to gain competitive advantage.</p>   |



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|   |                                |                            | <p><b>CO4:</b> Apply presentation skills and online communication tools in the field of banking sector.</p>  |
| 5 | Skill Enhancement Course (SEC) | Foundation Course - IV     | <p><b>CO1:</b> Identify the significance of contemporary rights and procedures to file grievances to promote harmony and equality in the country.</p> <p><b>CO2:</b> Examine approaches to understand ecology and environment principles for sustainable development.</p> <p><b>CO3:</b> Evaluate significant modern technologies and its applications in overall scientific development of society.</p> <p><b>CO4:</b> Make use of the basics of competitive exams and soft skills for better career options.</p> |
| 6 | Core Course (CC)               | Corporate & Securities Law | <p><b>CO1:</b> Discuss the doctrines governing corporates and its application to banking and insurance sectors.</p> <p><b>CO2:</b> Examine the regulatory framework governing stock exchange as per Securities Contracts Regulation Act, 1956.</p> <p><b>CO3:</b> Explain the constituents of SEBI and its guidelines for issue of disclosure and investor protection.</p> <p><b>CO4:</b> Outline the legal framework of depository and depository participants.</p>   |
| 7 | Core Course (CC)               | Business Economics - II    | <p><b>CO1:</b> Analyze nature of key macroeconomic variables and tenets of Keynesian economics through the aggregate demand and supply model for improving the liquidity in the economy.</p> <p><b>CO2:</b> Illustrate the IS-LM model, theory of employment, inflation, and its importance to achieve economic stability.</p> <p><b>CO3:</b> Evaluate the role of government in public expenditure, public debt, and fiscal and deficit management for economic sustainability of the country.</p>                |



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**CO4:** Outline theories of international trade, commercial policies for promotion of foreign trade, basics of forex market and its importance to balance of payment to help boost the economy.

**SEMESTER V**

| Sr. No. | Course Component     | Course   | Course Outcomes   |
|---------|----------------------|--|---|
| 1       | Elective Course (EC) | Financial Reporting & Analysis (Corporate Banking & Insurance) | <p><b>CO1:</b> Prepare the final accounts of banking companies with consideration of rebate and discounting factor as per legal provisions to prepare the annual report.</p> <p><b>CO2:</b> Interpret final accounts, after its preparation, for insurance companies as per IRDA Act.</p> <p><b>CO3:</b> Construct the corporate final accounts to provide information as per revised Schedule VI of Companies Act, 2013.</p> <p><b>CO4:</b> Evaluate the financial performance of companies by using ratio analysis techniques and cash flow statements.</p> <p><b>CO5:</b> Discuss the accounting principles of IFRS.</p> |
| 2       | Elective Course (EC) | Auditing - I   | <p><b>CO1:</b> Gain knowledge about auditing concepts, errors, frauds, and true &amp; fair view.</p> <p><b>CO2:</b> Outline the planning, procedures, and documentation for analytical review of audit reports.</p> <p><b>CO3:</b> Evaluate audit techniques like internal control, internal check &amp; internal audit to prepare ethical financial statements.</p> <p><b>CO4:</b> Examine the vouching techniques of expenses and income for true and fair view purpose.</p> <p><b>CO5:</b> Analyze the procedure of verification for inspection of assets and liabilities.</p>   |



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| 3 | Elective Course (EC) | Strategic Management                     | <p><b>CO1:</b> Identify the elements and components strategic management for business growth and development.</p> <p><b>CO2:</b> Analyze strategic management environment to gain competitive advantage.</p> <p><b>CO3:</b> Identify the levels of strategies and aspects involved in strategic choice for market expansion and profitability.</p> <p><b>CO4:</b> Examine the process of implementation of strategy for business sustainability.</p> <p><b>CO5:</b> Assess the approaches of strategic evaluation for better control of business operations.</p>                         |
| 4 | Elective Course (EC) | Business Ethics and Corporate Governance | <p><b>CO1:</b> Explain the importance, functions, and elements of ethics in the business context.</p> <p><b>CO2:</b> Apply various principles and practices of ethics in different areas of business to gain competitive advantage.</p> <p><b>CO3:</b> Outline corporate governance models for better mechanisms in business.</p> <p><b>CO4:</b> Examine corporate governance through holy scriptures in framing various committees to solve managerial problems.</p> <p><b>CO5:</b> Apply business ethics in the global context to avoid fraud and scams in financial institutions.</p> |
| 5 | Core Course (CC)     | International Banking and Finance        | <p><b>CO1:</b> Explain the concepts of international finance with reference to its evolution and exchange rate systems.</p> <p><b>CO2:</b> Elaborate different components of international market as capital, equity, and bond markets for sustainable Indian economy.</p> <p><b>CO3:</b> Determine the structure and regulations of foreign exchange market in India and FOREX rates with reference to international transactions.</p>  |



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|   |                                  |                      | <p><b>CO4:</b> Analyze factors and methods to overcome risk related to foreign exchange transactions for financial stability of companies and countries.</p> <p><b>CO5:</b> Elaborate functions, lending operations and emerging trends in international banking.</p>   |
| 6 | Ability Enhancement Course (AEC) | Research Methodology | <p><b>CO1:</b> Identify components of research to undertake research process in banking and insurance sectors.</p> <p><b>CO2:</b> Examine the methods of data collection and processing for better research outcomes.</p> <p><b>CO3:</b> Analyze the data and interpret to arrive at effective decisions.</p> <p><b>CO4:</b> Compare various advanced statistical techniques to arrive at scientific solutions for business problems.</p> <p><b>CO5:</b> Demonstrate research report writing skills of a given problem for making strategic choice.</p> |

**SEMESTER VI**

| Sr. No. | Course Component     | Course                                     | Course Outcomes   |
|---------|----------------------|--|---|
| 1       | Elective Course (EC) | Security Analysis and Portfolio Management | <p><b>CO1:</b> Evaluate portfolio to select suitable investment options.</p> <p><b>CO2:</b> Design the investment portfolio by analyzing the different models of return.</p> <p><b>CO3:</b> Compare different analytical tools for portfolio management to check profitability based on fundamentals of companies.</p> <p><b>CO4:</b> Demonstrate technical analysis of portfolio for prediction of returns on investments in future.</p> <p><b>CO5:</b> Illustrate the relationship between risk and return through Capital Asset Pricing Model and Arbitrary Pricing Theory in financial environment.</p> |



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| 2 | Elective Course (EC) | Human Resource Management        | <p><b>CO1:</b> Illustrate the framework of human resource management for organizational growth.</p> <p><b>CO2:</b> Gain knowledge of various elements of jobs for acquiring an efficient candidate for better business operations.</p> <p><b>CO3:</b> Evaluate HRP and recruitment to attract right talent in the organization.</p> <p><b>CO4:</b> Determine components of training and development and performance appraisal for effective utilization of HR in the organization.</p> <p><b>CO5:</b> Appraise compensation plan and participative management to motivate the employees in the organization.</p> |
| 3 | Elective Course (EC) | Turnaround Management            | <p><b>CO1:</b> Acquaint the aspects of business and its growth and survival strategies for business sustainability.</p> <p><b>CO2:</b> Explain various aspects of industrial sickness, role of BIFR to revive sick industries.</p> <p><b>CO3:</b> Examine the turnaround strategy and approaches for business profitability.</p> <p><b>CO4:</b> Evaluate the contemporary business scenario in the economy.</p> <p><b>CO5:</b> Analyze leadership skills and turnaround strategies for effective business operations.</p>  |
| 4 | Elective Course (EC) | Marketing in Banking & Insurance | <p><b>CO1:</b> Explain elements of marketing for taking effective marketing decisions in banking and insurance companies.</p> <p><b>CO2:</b> Evaluate the marketing mix strategies for service industry to increase its market share.</p> <p><b>CO3:</b> Determine consumer behaviour and marketing communication to improve business profitability.</p> <p><b>CO4:</b> Estimate the potential in rural markets for business expansion.</p>  |



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|   |                                  |                                     | <b>CO5:</b> Analyze the digital trends in marketing for alternative platforms of business growth.  |
| 5 | Core Course (CC)                 | Central Banking                     | <b>CO1:</b> Explain the concepts, role, and contemporary issues in central banking.<br><b>CO2:</b> Outline the policy framework for monetary and fiscal policies for economic development.<br><b>CO3:</b> Illustrate the supervisory and regulatory roles of RBI in the Indian Financial System.<br><b>CO4:</b> Compare and contrast the functions of various Central Banks across the world.<br><b>CO5:</b> Examine the emerging technological trends in Central Banking. |
| 6 | Ability Enhancement Course (AEC) | Project Work in Banking & Insurance | <b>CO1:</b> Execute independent research projects on various topics relevant to the study.<br><b>CO2:</b> Evaluate research-based and scholarly literature.<br><b>CO3:</b> Apply suitable research design.<br><b>CO4:</b> Compose the research report and bibliography in the most effective way.<br><b>CO5:</b> Develop research as a career.   |