



MTM COLLEGE OF ARTS, SCIENCE AND COMMERCE

Affiliated to University of Calicut | ISO 9001:2015

**PROGRAMME OUTCOMES
PROGRAMME SPECIFIC OUTCOMES
PROGRAMME EDUCATIONAL OBJECTIVES
COURSE OUTCOMES**

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

PROGRAMME OUTCOMES

PO1	Critical Thinking: Take informed actions after identifying the assumptions that frame students' thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.
PO2.	Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
PO3	Problem Solving: Understand and solve problems of relevance to society to meet the specified needs using the knowledge, skills and attitudes acquired.
PO4	Effective Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.

PO5	Environment and Sustainability: Understand the issues of environmental contexts and sustainable development
PO6	Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context of socio-technological changes
PO7	Social interaction: Elicit views of others, mediate disagreements and help reach conclusions in group settings.
PO8	Ethics: Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.

DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

1. B. Com Finance

Programme Specific Outcomes

PSO1:

Students will proficiently communicate complex business concepts and adeptly prepare financial statements, ensuring effective conveyance to corporate stakeholders.

PSO2:

Students will acquire comprehensive expertise across various commerce disciplines, including business, accounting, finance, auditing, and marketing, fostering a well-rounded skill set.

Programme Educational Objectives

PEO1:

Develop proficient communication in complex business concepts and financial

statement preparation for effective stakeholder conveyance.

PEO2:

Attain comprehensive expertise in business, accounting, finance, auditing, and marketing, fostering a versatile skill set.

PEO3:

Empower with applied knowledge and strategic competence for effective problem-solving in professional business environments.

B. Com Finance - COURSE OUTCOMES

Semester I		
	Course Code & Name of Course	Course Outcomes
Core courses	BCM1B01 Business Management	<ol style="list-style-type: none"> 1. Recall the business management process and current management practices. 2. Understand the significance and importance of ethics in business management.

		<p>3. Analyze the implications and impacts of various management practices in business operations.</p> <p>4. Evaluate the effectiveness of corporate social responsibility initiatives on stakeholder satisfaction.</p> <p>5. Create ethical frameworks and guidelines for effective business management.</p>
Complementary courses	BCM1C01 Managerial Economics	<p>1.To Understand Macro & Micro economics & its role in managerial decision making.</p> <p>2.To Explain the Law of Diminishing Marginal Utility theory, illustrating its application in consumer decision-making.</p> <p>3.To Identify and describe different market structures (e.g., perfect competition, monopoly), and analyze how these structures impact pricing and competition.</p> <p>4.To Examine the role of government in regulating the Indian economy, detailing specific policies and their effects on businesses.</p> <p>5.To Devise a comprehensive business strategy leveraging conceptual knowledge of India's foreign trade, outlining practical steps to secure and capitalize on business opportunities in the international market.</p>
Semester II		
Core courses	BCM2B02 Financial Accounting	<p>1. Students will recall and recognize the process of preparing accounts</p>

		<p>even when presented with incomplete information.</p> <p>2. Learners will comprehend the application of International Financial Reporting Standards (IFRS) in the context of Companies.</p> <p>3. Learners will apply the accounting principles related to debentures in practical scenarios.</p> <p>4. They will critically evaluate the application of IFRS in companies, considering its impact on transparency and comparability of financial statements.</p> <p>5. Learners will design an accounting framework for a company considering the issuance of debentures, ensuring compliance with relevant standards.</p>
Complementary courses	BCM2C02 Marketing Management	<p>1. Recall core marketing concepts and principles related to consumer buying behavior.</p> <p>2. Understand the significance and functioning of marketing channels in competitive environments.</p> <p>3. Apply marketing concepts and consumer behavior theories to real-world scenarios.</p> <p>4. Evaluate the significance and potential of the latest e-commerce and e-marketing trends in the business landscape.</p> <p>5. Develop innovative marketing strategies to strengthen a firm's competitive position.</p>
Semester III		

Common courses	BCM3A11 Basic Numerical Methods	<p>1. Recall fundamental numerical methods, algorithms, and mathematical concepts used in problem-solving.</p> <p>2. Comprehend the underlying principles of numerical methods and their application in solving mathematical problems.</p> <p>3. Apply numerical methods to solve mathematical and engineering problems, demonstrating proficiency in algorithmic implementation.</p> <p>Analyze the accuracy and stability of numerical solutions, identifying sources of errors and limitations in various methods.</p> <p>5. Critically evaluate the appropriateness of numerical methods for specific problems, considering efficiency, precision, and computational resources.</p>
Common courses	BCM3A12 Professional Business Skills	<p>1.To Acquire a foundational understanding of how effective business communication is facilitated, recognizing key elements and principles.</p> <p>2.Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.</p> <p>3.To Utilize knowledge of artificial intelligence and data analysis to explore and implement strategies for diversifying and growing a business, overcoming obstacles in the process.</p>

		<p>4.To Examine the impact of existing national and international cyber laws on communication and business, identifying how compliance enhances ease and security in business operations.</p> <p>5.To Develop a comprehensive digital marketing strategy incorporating social media channels and advertisements, outlining practical steps to enhance business visibility and broaden its horizons in the digital landscape.</p>
Core courses	BCM3B03-Business regulation	<p>1.Recall the regulatory guidelines set by the government for establishing and operating businesses in compliance with legal directives.</p> <p>2.Grasp the principles outlined in the Indian Contract Act of 1872, comprehending how they facilitate the formation of valid contracts in both personal and business contexts.</p> <p>3.Apply the knowledge gained from studying the Sale of Goods Act to conduct business, ensuring adherence to legal formalities when buying and selling goods.</p> <p>4.Examine and understand the privileges and rights of consumers, allowing for a critical analysis of how this knowledge can contribute to legally sound business practices, fostering long-term relationships.</p> <p>5.Evaluate the ability to create a Limited Liability Partnership (LLP) business,</p>

		demonstrating a comprehensive understanding of the legal intricacies involved in establishing such entities.
Core courses	BCM3B04 Corporate Accounting	<p>1.To Recall the steps involved in preparing accounts for redemption of preference shares, bonus shares, right issues, and share buybacks.</p> <p>2.For Grasping the concepts involved in preparing final accounts for banking companies and life insurance companies, recognizing their unique requirements.</p> <p>3.Demonstrate the ability to apply accounting skills by preparing final accounts for group companies, integrating financial information from multiple entities.</p> <p>4.Break down the complexities of disclosure-based accounting standards and interim reporting, examining the nuances of financial disclosure requirements.</p> <p>5.Assess the competence in corporate accounting by evaluating the mastery of the aforementioned skills and concepts, ensuring a comprehensive understanding of financial reporting in diverse corporate scenarios.</p>
Complementary courses	BCM3C03 Human Resources Management	<p>1. Utilizing knowledge in human resource management enhances business effectiveness</p>

		<p>2. Comprehend the essential skills needed for employment within an organization</p> <p>3. Understanding induction and organizational training practices leads to an efficiently trained workforce</p> <p>4. Comprehend the concepts of career planning and performance appraisal</p> <p>Grasping compensation and grievance management practices facilitates timely and effective decision-making</p>
Semester IV		
Common courses	BCM4A13 Entrepreneurship Development	<p>1. Encourage learners to aspire to entrepreneurship by inspiring their motivation and passion</p> <p>2. Maximize the benefits of available supports by expanding knowledge</p> <p>3. Aim to stimulate the mindset of young people toward initiating and managing MSMEs</p> <p>4. Understanding how to establish industrial units facilitates the initiation of business ventures</p> <p>5. The learner demonstrates proficiency in creating and completing project reports independently</p>
Common courses	BCM4A14 Banking and Insurance	<p>1. Recall types, features, and formalities of negotiable instruments, demonstrating basic banking knowledge.</p>

		<ol style="list-style-type: none"> 2. Comprehend the importance of staying updated with banking formalities and fund transfer procedures. 3. Apply knowledge of negotiable instruments in practical scenarios, demonstrating the ability to navigate banking formalities and execute accurate fund transfers. 4. Analyze the role of insurance in business, evaluating its potential in hedging, avoiding, and reducing risks. 5. Evaluate the functions and significance of LIC (Life Insurance Corporation) and IRDA (Insurance Regulatory and Development Authority) in the insurance sector.
Core courses	BCM4B05 Cost Accounting	<ol style="list-style-type: none"> 1. Recall cost accounting principles, tools, and techniques. 2. Comprehend the utilization of various costing methods in practical scenarios. 3. Evaluate variance analysis outcomes to identify underlying issues and formulate corrective actions. 4. Implement scientific material, labor, and overhead cost control measures in relevant contexts. 5. Develop strategies for effective cost control and management based on learned methods.

Core courses	BCM4B06 Corporate Regulations	<ol style="list-style-type: none"> 1. Understand the Indian Companies Act, grasping its foundational principles and legal structure. 2. Describe the steps for establishing a company under the Indian Companies Act, facilitating the creation of new corporate entities. 3. Analyze debt and equity options in fundraising, aiding informed decision-making on financial avenues. 4. Evaluate the importance of understanding roles, duties, and authorities within a company for effective oversight and management. 5. Apply understanding of company liquidation's strategic relevance in facilitating sound business management and decision-making.
Complementary courses	BCM4C04 Quantitative Techniques for Business	<ol style="list-style-type: none"> 1. Remember the concepts of correlation, regression analysis, probability, and theoretical distributions in decision-making contexts. 2. Comprehend how probability theories contribute to critical thinking and rational decision-making. 3. Apply theoretical distributions to correlate issues with standard theories for decision-making processes.

		<p>4. Evaluate the significance of probability theories in fostering critical thinking and rational decisions</p> <p>5. Develop strategies leveraging Quantitative Techniques for effective decision-making.</p>
Semester V		
Core courses	BCM5B07 Accounting for Management	<p>1. Remember the methods used to conceive, interpret, and analyze financial statements.</p> <p>2. Understand the importance and application of financial ratios in analysis and interpretation.</p> <p>3. Apply knowledge of financial statements to interpret and analyze real-world financial data.</p> <p>4. Analyze and interpret financial ratios to make informed decisions.</p> <p>5. Develop strategies utilizing CVP analysis for effective managerial decision-making.</p>
Core courses	BCM5B08 Business Research Methods	<p>1. Recall primary concepts and topics in business research methods.</p> <p>2. Comprehend data collection methods, processing, and validation techniques.</p> <p>3. Apply knowledge of research methodologies to process collected data, test hypotheses, and draw conclusions.</p>

		<p>4. Analyze and evaluate data collected, employing hypothesis testing to draw meaningful conclusions.</p> <p>5. Create comprehensive academic reports demonstrating proficiency in presenting researched data effectively.</p>
Core courses	BCM5B09 Income Tax Law and Accounts	<p>1. Recall the fundamental method and methodology of income taxation in India, understanding the basic principles that govern the taxation of income.</p> <p>2. Grasp the provisions related to the computation of taxable salary income, comprehending the intricacies of determining taxable earnings in various employment scenarios.</p> <p>3. Apply the knowledge of taxing income from house property to accurately compute taxable income under the head of House Property, ensuring adherence to relevant tax regulations.</p> <p>4. Examine and understand the process of computing income under the head of profits and gains of business or profession, enabling effective analysis and application of tax-related principles in real-life business situations.</p> <p>5. Evaluate the ability to compute income under the head of Capital Gains and other sources, fostering self-confidence and competence in the practice of income tax, reflecting a comprehensive understanding</p>

		of diverse income streams and associated tax implications.
Core courses	BCM5B10 Financial Markets and Services	<ol style="list-style-type: none"> 1. Recall the components of the Indian Capital Market, including its major players and the construction of market indices. 2. Summarize the roles and functions of major players within the Indian Capital Market. 3. Summarize the roles and functions of major players within the Indian Capital Market. 4. Analyze the relationships and interactions among major players in the Indian Capital Market, evaluating their impact on market dynamics. 5. Create a set of guidelines or recommendations for ensuring transparent and fair dealings in the Indian financial markets, emphasizing the roles of regulatory bodies like RBI and SEBI.
Core courses	BCM5B11 Financial Management	<ol style="list-style-type: none"> 1. Recall financial management principles and time value of money for effective decision-making. 2. Understanding of capital investment evaluation techniques makes investment selection easier. 3. Apply capital investment evaluation techniques in investment choices

		<p>4. Evaluate dividend policy impacts on decision outcomes.</p> <p>5. Create efficient strategies for working capital management.</p>
Semester VI		
Core courses	BCM6B12 Income Tax and GST	<p>1. Recall income tax computation basics, list filing obligations, and understand fundamental GST principles and e-filing steps.</p> <p>2. Grasp how elements affect tax liabilities, interpret filing requirements, and comprehend GST concepts with e-filing procedures.</p> <p>3. Use knowledge to calculate taxes, apply statutory obligations for accurate filing, and employ GST concepts in e-filing processes.</p> <p>4. Analyze tax scenarios for choices, identify potential offenses and penalties, and compare CAG and tax authority roles.</p> <p>5. Develop tax plans, create comprehensive filing guides, and formulate compliance-enhancing recommendations.</p>
Core courses	BCM6B13 Auditing and Corporate Governance	<p>1. Recall the fundamental concepts and theories in auditing, including verification, vouching, and valuation methods.</p> <p>2. Comprehend the models and advantages of corporate governance within</p>

		<p>an organizational context.</p> <ol style="list-style-type: none"> 3. Apply verification, vouching, and valuation techniques independently in practical auditing scenarios. 4. Analyze the roles and significance of different stakeholders in the context of corporate governance. 5. Create recommendations or frameworks for optimizing corporate governance structures considering diverse stakeholders' roles.
Core courses	BCM6B14 Fundamentals of Investments	<ol style="list-style-type: none"> 1. Recall and list key investment terms and types, demonstrating foundational knowledge. 2. Explain the intricate relationship between risk and return, and interpret relevant financial data to showcase comprehension. 3. Utilize acquired investment knowledge for practical decision-making, applying fundamental investment strategies. 4. Break down investment portfolio components, analyzing factors influencing structure and assessing the impact of market trends. 5. Engage in critical evaluation of investment proposals, considering risk, return, and ethical considerations in decision-making.
Core courses	BCM6B15 Financial Derivatives	<ol style="list-style-type: none"> 1. Recall and master concepts related to the capital market segment and derivatives market.

		<ol style="list-style-type: none"> 2. Understand the legal framework surrounding derivatives trading and its nuances. 3. Apply knowledge to differentiate between various types of derivatives used in financial markets. 4. Analyze and comprehend trading strategies employed specifically in option trading within the derivatives market. 5. Develop the concepts and functioning of forwards, futures, and swaps in the context of financial derivatives.
	<p>BCM6B16 (PR) Three Weeks Project and Viva-Voce</p>	<ol style="list-style-type: none"> 1. Recall practical insights and concepts learned on specific topics of interest within project report writing. 2. Comprehend the practical knowledge and methodologies involved in executing tasks and activities within a project. 3. Apply techniques for data collection, processing, and interpretation on various topics covered within the project report. 4. Analyze and identify practical problems encountered during the execution of a planned study, understanding their implications and resolutions. 5. Foster a culture of research, extension, and publication among students, encouraging them to generate and contribute original work within the field.

**DEPARTMENT OF COMMERCE AND
MANAGEMENT STUDIES
2. B. Com CO-OPERATION**

Programme Specific Outcomes

PSO1:

Students will grasp the cooperative system's principles and functions, fostering a deep understanding of its operations and mechanisms.

PSO2:

Students will analyze and evaluate the operational effectiveness within the cooperative sector, gaining insights into its functioning and productivity.

Programme Educational Objectives

PEO1:

Foster a deep grasp of cooperative system principles and functions for an in-depth comprehension of their operations.

PEO2:

Develop the ability to analyze and enhance operational effectiveness within the cooperative sector for improved functionality.

PEO3:

Empower with applied knowledge to optimize cooperative systems, addressing challenges and improving efficiency.

B. Com Co-operation - Course Outcomes

Semester I		
	Course Code & Name of Course	Course Outcomes
Core courses	BCM1B01 Business Management	<ol style="list-style-type: none"> 1. Recall the business management process and current management practices. 2. Understand the significance and importance of ethics in business management. 3. Analyze the implications and impacts of various management practices in business operations. 4. Evaluate the effectiveness of corporate social responsibility initiatives on stakeholder satisfaction. 5. Create ethical frameworks and guidelines for effective business management.
Complementary courses	BCM1C01 Managerial Economics	<ol style="list-style-type: none"> 1.To Understand Macro & Micro economics & its role in managerial decision making. 2.To Explain the Law of Diminishing Marginal Utility theory, illustrating its application in consumer decision-making.

		<p>3.To Identify and describe different market structures (e.g., perfect competition, monopoly), and analyze how these structures impact pricing and competition.</p> <p>4.To Examine the role of government in regulating the Indian economy, detailing specific policies and their effects on businesses.</p> <p>5.To Devise a comprehensive business strategy leveraging conceptual knowledge of India's foreign trade, outlining practical steps to secure and capitalize on business opportunities in the international market.</p>
Semester II		
Core courses	BCM2B02 Financial Accounting	<ol style="list-style-type: none"> 1. Students will recall and recognize the process of preparing accounts even when presented with incomplete information. 2. Learners will comprehend the application of International Financial Reporting Standards (IFRS) in the context of Companies. 3. Learners will apply the accounting principles related to debentures in practical scenarios. 4. They will critically evaluate the application of IFRS in companies, considering its impact on transparency and comparability of financial statements. 5. Learners will design an accounting framework for a company considering the issuance of debentures, ensuring compliance with relevant standards.

Complementary courses	BCM2C02 Marketing Management	<ol style="list-style-type: none"> 1. Recall core marketing concepts and principles related to consumer buying behavior. 2. Understand the significance and functioning of marketing channels in competitive environments. 3. Apply marketing concepts and consumer behavior theories to real-world scenarios. 4. Evaluate the significance and potential of the latest e-commerce and e-marketing trends in the business landscape. 5. Develop innovative marketing strategies to strengthen a firm's competitive position.
Semester III		
Common courses	BCM3A11 Basic Numerical Methods	<ol style="list-style-type: none"> 1. Recall fundamental numerical methods, algorithms, and mathematical concepts used in problem-solving. 2. Comprehend the underlying principles of numerical methods and their application in solving mathematical problems. 3. Apply numerical methods to solve mathematical and engineering problems, demonstrating proficiency in algorithmic implementation. 4. Analyze the accuracy and stability of numerical solutions, identifying sources of errors and limitations in various methods. 5. Critically evaluate the appropriateness of numerical methods for specific problems,

		considering efficiency, precision, and computational resources.
Common courses	BCM3A12 Professional Business Skills	<p>1.To Acquire a foundational understanding of how effective business communication is facilitated, recognizing key elements and principles.</p> <p>2.Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.</p> <p>3.To Utilize knowledge of artificial intelligence and data analysis to explore and implement strategies for diversifying and growing a business, overcoming obstacles in the process.</p> <p>4.To Examine the impact of existing national and international cyber laws on communication and business, identifying how compliance enhances ease and security in business operations.</p> <p>5.To Develop a comprehensive digital marketing strategy incorporating social media channels and advertisements, outlining practical steps to enhance business visibility and broaden its horizons in the digital landscape.</p>
Core courses	BCM3B03-Business regulation	<p>1.Recall the regulatory guidelines set by the government for establishing and operating businesses in compliance with legal directives.</p> <p>2.Grasp the principles outlined in the Indian Contract Act of 1872, comprehending how they facilitate the formation of valid contracts in both personal and business contexts.</p> <p>3.Apply the knowledge gained from studying the Sale of Goods Act to conduct business, ensuring adherence to legal formalities when buying and selling goods.</p> <p>4.Examine and understand the privileges and rights of consumers, allowing for a critical analysis of how this knowledge can contribute to legally sound</p>

		<p>business practices, fostering long-term relationships.</p> <p>5. Evaluate the ability to create a Limited Liability Partnership (LLP) business, demonstrating a comprehensive understanding of the legal intricacies involved in establishing such entities.</p>
Core courses	BCM3B04 Corporate Accounting	<p>1. To Recall the steps involved in preparing accounts for redemption of preference shares, bonus shares, right issues, and share buybacks.</p> <p>2. For Grasping the concepts involved in preparing final accounts for banking companies and life insurance companies, recognizing their unique requirements.</p> <p>3. Demonstrate the ability to apply accounting skills by preparing final accounts for group companies, integrating financial information from multiple entities.</p> <p>4. Break down the complexities of disclosure-based accounting standards and interim reporting, examining the nuances of financial disclosure requirements.</p> <p>5. Assess the competence in corporate accounting by evaluating the mastery of the aforementioned skills and concepts, ensuring a comprehensive understanding of financial reporting in diverse corporate scenarios.</p>
Complementary courses	BCM3C03 Human Resources Management	<p>1. Utilizing knowledge in human resource management enhances business effectiveness</p> <p>2. Comprehend the essential skills needed for employment within an organization</p> <p>3. Understanding induction and organizational training practices leads to an efficiently trained</p>

		<p>workforce</p> <ol style="list-style-type: none"> 4. Comprehend the concepts of career planning and performance appraisal 5. Grasping compensation and grievance management practices facilitates timely and effective decision-making
Semester IV		
Common courses	BCM4A13 Entrepreneurship Development	<ol style="list-style-type: none"> 1. Encourage learners to aspire to entrepreneurship by inspiring their motivation and passion 2. Maximize the benefits of available supports by expanding knowledge 3. Aim to stimulate the mindset of young people toward initiating and managing MSMEs 4. Understanding how to establish industrial units facilitates the initiation of business ventures 5. The learner demonstrates proficiency in creating and completing project reports independently
Common courses	BCM4A14 Banking and Insurance	<ol style="list-style-type: none"> 1. Recall types, features, and formalities of negotiable instruments, demonstrating basic banking knowledge. 2. Comprehend the importance of staying updated with banking formalities and fund transfer procedures. 3. Apply knowledge of negotiable instruments in practical scenarios, demonstrating

		<p>the ability to navigate banking formalities and execute accurate fund transfers.</p> <p>4. Analyze the role of insurance in business, evaluating its potential in hedging, avoiding, and reducing risks.</p> <p>5. Evaluate the functions and significance of LIC (Life Insurance Corporation) and IRDA (Insurance Regulatory and Development Authority) in the insurance sector.</p>
Core courses	BCM4B05 Cost Accounting	<p>1. Recall cost accounting principles, tools, and techniques.</p> <p>2. Comprehend the utilization of various costing methods in practical scenarios.</p> <p>3. Evaluate variance analysis outcomes to identify underlying issues and formulate corrective actions.</p> <p>4. Implement scientific material, labor, and overhead cost control measures in relevant contexts.</p> <p>5. Develop strategies for effective cost control and management based on learned methods.</p>

Core courses	BCM4B06 Corporate Regulations	<ol style="list-style-type: none"> 1. Understand the Indian Companies Act, grasping its foundational principles and legal structure. 2. Describe the steps for establishing a company under the Indian Companies Act, facilitating the creation of new corporate entities. 3. Analyze debt and equity options in fundraising, aiding informed decision-making on financial avenues. 4. Evaluate the importance of understanding roles, duties, and authorities within a company for effective oversight and management. 5. Apply understanding of company liquidation's strategic relevance in facilitating sound business management and decision-making.
Complementary courses	BCM4C04 Quantitative Techniques for Business	<ol style="list-style-type: none"> 1. Remember the concepts of correlation, regression analysis, probability, and theoretical distributions in decision-making contexts. 2. Comprehend how probability theories contribute to critical thinking and rational decision-making. 3. Apply theoretical distributions to correlate issues with standard theories for decision-making processes.

		<p>4. Evaluate the significance of probability theories in fostering critical thinking and rational decisions</p> <p>5. Develop strategies leveraging Quantitative Techniques for effective decision-making.</p>
Semester V		
Core courses	BCM5B07 Accounting for Management	<p>1. Remember the methods used to conceive, interpret, and analyze financial statements.</p> <p>2. Understand the importance and application of financial ratios in analysis and interpretation.</p> <p>3. Apply knowledge of financial statements to interpret and analyze real-world financial data.</p> <p>4. Analyze and interpret financial ratios to make informed decisions.</p> <p>5. Develop strategies utilizing CVP analysis for effective managerial decision-making.</p>
Core courses	BCM5B08 Business Research Methods	<p>1. Recall primary concepts and topics in business research methods.</p> <p>2. Comprehend data collection methods, processing, and validation techniques.</p> <p>3. Apply knowledge of research methodologies to process collected data, test hypotheses, and draw conclusions.</p>

		<p>4. Analyze and evaluate data collected, employing hypothesis testing to draw meaningful conclusions.</p> <p>5. Create comprehensive academic reports demonstrating proficiency in presenting researched data effectively.</p>
Core courses	BCM5B09 Income Tax Law and Accounts	<p>1. Recall the fundamental method and methodology of income taxation in India, understanding the basic principles that govern the taxation of income.</p> <p>2. Grasp the provisions related to the computation of taxable salary income, comprehending the intricacies of determining taxable earnings in various employment scenarios.</p> <p>3. Apply the knowledge of taxing income from house property to accurately compute taxable income under the head of House Property, ensuring adherence to relevant tax regulations.</p> <p>4. Examine and understand the process of computing income under the head of profits and gains of business or profession, enabling effective analysis and application of tax-related principles in real-life business situations.</p> <p>5. Evaluate the ability to compute income under the head of Capital Gains and other sources, fostering self-confidence and competence in the practice of income tax, reflecting a comprehensive understanding of diverse income streams and associated tax implications.</p>

Core courses	BCM5B10 Co-operative Theory and Practice	<ol style="list-style-type: none"> 1. Remember the essence and principles of cooperative movement alongside various economic systems. 2. Comprehend the significance of cooperative education and its role in training. 3. Utilize understanding of different cooperative types prevalent in India. 4. Assess the impact and contributions of various types of cooperatives to the Indian economy. 5. Create recommendations for improving the functioning and success of cooperative businesses.
Core courses	BCM5B11 Legal Environment For Co-operatives	<ol style="list-style-type: none"> 1. Recall the evolution and development stages of the cooperative movement worldwide. 2. Explain the structure and objectives of international alliances. 3. Demonstrate awareness of inter-cooperative relations within the country. 4. Assess the importance and impact of international alliances on cooperative movements globally. 5. Develop strategies for fostering inter-cooperative relations at the national level.
	BCM5D01 Open Course	
Semester VI		
Core courses	BCM6B12 Income Tax and GST	<ol style="list-style-type: none"> 1. Recall income tax computation basics, list filing obligations, and understand fundamental GST principles and e-filing steps.

		<p>2. Grasp how elements affect tax liabilities, interpret filing requirements, and comprehend GST concepts with e-filing procedures.</p> <p>3. Use knowledge to calculate taxes, apply statutory obligations for accurate filing, and employ GST concepts in e-filing processes.</p> <p>4. Analyze tax scenarios for choices, identify potential offenses and penalties, and compare CAG and tax authority roles.</p> <p>5. Develop tax plans, create comprehensive filing guides, and formulate compliance-enhancing recommendations.</p>
Core courses	BCM6B13 Auditing and Corporate Governance	<p>1. Recall the fundamental concepts and theories in auditing, including verification, vouching, and valuation methods.</p> <p>2. Comprehend the models and advantages of corporate governance within an organizational context.</p> <p>3. Apply verification, vouching, and valuation techniques independently in practical auditing scenarios.</p> <p>4. Analyze the roles and significance of different stakeholders in the context of corporate governance.</p>

		5. Create recommendations or frameworks for optimizing corporate governance structures considering diverse stakeholders' roles.
Core courses	BCM6B14 International Co-operative Movement	<ol style="list-style-type: none"> 1. Recall the historical evolution of the global cooperative movement. 2. Understand the significance of international organizations and their impact on cooperation. 3. Apply knowledge of international alliances to comprehend inter-cooperative relations within the country. 4. Analyze and evaluate the role played by international organizations in the development of the global cooperative movement. 5. Formulate recommendations for leveraging international organizations to enhance the global cooperative movement.
Core courses	BCM6B15 Co-operative Management and Administration	<ol style="list-style-type: none"> 1. Recall key principles and features of cooperative management structures. 2. Explain the cooperative business model and stakeholder roles. 3. Utilize cooperative management principles to address real-world challenges. 4. Break down components influencing cooperative performance. 5. Critically assess management strategies for effectiveness and ethical considerations.
	BCM6B16 (PR) Three Weeks Project and Viva-Voce	<ol style="list-style-type: none"> 1. Recall practical insights and concepts learned on specific topics of interest within project report writing.

		<ol style="list-style-type: none"> 2. Comprehend the practical knowledge and methodologies involved in executing tasks and activities within a project. 3. Apply techniques for data collection, processing, and interpretation on various topics covered within the project report. 4. Analyze and identify practical problems encountered during the execution of a planned study, understanding their implications and resolutions. 5. Foster a culture of research, extension, and publication among students, encouraging them to generate and contribute original work within the field.
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DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES

3. B. Com. Computer Application

Programme Educational Objectives

PSO1:

Students will understand major business theories, finance, management models, regulations, and computer applications for practical use.

PSO2:

Students will embody versatile business roles and develop soft skills for effective decision-making in diverse situations.

Programme Educational Objectives

PEO1:

Apply major business theories and tools practically for real-world use.

PEO2:

Develop adaptable business professionals with diverse roles and effective decision-making skills.

PEO3:

Cultivate applied competence and adaptability for successful careers in diverse business domains.

Course Outcomes - B. Com Computer Application

Semester I		
	Course Code & Name of Course	Course Outcomes
Core courses	BCM1B01 Business Management	<ol style="list-style-type: none"> 1. Recall the business management process and current management practices. 2. Understand the significance and importance of ethics in business management.

		<p>3. Analyze the implications and impacts of various management practices in business operations.</p> <p>4. Evaluate the effectiveness of corporate social responsibility initiatives on stakeholder satisfaction.</p> <p>5. Create ethical frameworks and guidelines for effective business management.</p>
Complementary courses	BCM1C01 Managerial Economics	<p>1.To Understand Macro & Micro economics & its role in managerial decision making.</p> <p>2.To Explain the Law of Diminishing Marginal Utility theory, illustrating its application in consumer decision-making.</p> <p>3.To Identify and describe different market structures (e.g., perfect competition, monopoly), and analyze how these structures impact pricing and competition.</p> <p>4.To Examine the role of government in regulating the Indian economy, detailing specific policies and their effects on businesses.</p> <p>5.To Devise a comprehensive business strategy leveraging conceptual knowledge of India's foreign trade, outlining practical steps to secure and capitalize on business opportunities in the international market.</p>

Semester II		
Core courses	BCM2B02 Financial Accounting	<ol style="list-style-type: none"> 1. Students will recall and recognize the process of preparing accounts even when presented with incomplete information. 2. Learners will comprehend the application of International Financial Reporting Standards (IFRS) in the context of Companies. 3. Learners will apply the accounting principles related to debentures in practical scenarios. 4. They will critically evaluate the application of IFRS in companies, considering its impact on transparency and comparability of financial statements. 5. Learners will design an accounting framework for a company considering the issuance of debentures, ensuring compliance with relevant standards.
Complementary courses	BCM2C02 Marketing Management	<ol style="list-style-type: none"> 1. Recall core marketing concepts and principles related to consumer buying behavior. 2. Understand the significance and functioning of marketing channels in competitive environments.

		<p>3. Apply marketing concepts and consumer behavior theories to real-world scenarios.</p> <p>4. Evaluate the significance and potential of the latest e-commerce and e-marketing trends in the business landscape.</p> <p>5. Develop innovative marketing strategies to strengthen a firm's competitive position.</p>
Semester III		
Common courses	BCM3A11 Basic Numerical Methods	<p>1. Recall fundamental numerical methods, algorithms, and mathematical concepts used in problem-solving.</p> <p>2. Comprehend the underlying principles of numerical methods and their application in solving mathematical problems.</p> <p>3. Apply numerical methods to solve mathematical and engineering problems, demonstrating proficiency in algorithmic implementation.</p> <p>4. Analyze the accuracy and stability of numerical solutions, identifying sources of errors and limitations in various methods.</p>

		<p>5. Critically evaluate the appropriateness of numerical methods for specific problems, considering efficiency, precision, and computational resources.</p>
Common courses	BCM3A12 Professional Business Skills	<p>1.To Acquire a foundational understanding of how effective business communication is facilitated, recognizing key elements and principles.</p> <p>2.Improved knowledge of E-learning resources and its delivery broadens vision and insight of management.</p> <p>3.To Utilize knowledge of artificial intelligence and data analysis to explore and implement strategies for diversifying and growing a business, overcoming obstacles in the process.</p> <p>4.To Examine the impact of existing national and international cyber laws on communication and business, identifying how compliance enhances ease and security in business operations.</p> <p>5.To Develop a comprehensive digital marketing strategy incorporating social media channels and advertisements, outlining practical steps to enhance business visibility and broaden its horizons in the digital landscape.</p>
Core courses	BCM3B03-Business regulation	<p>1.Recall the regulatory guidelines set by the government for establishing and operating businesses in compliance with legal directives.</p> <p>2.Grasp the principles outlined in the Indian Contract Act of 1872, comprehending how they facilitate the formation of valid contracts in both personal and business contexts.</p> <p>3.Apply the knowledge gained from studying the Sale of Goods Act to conduct business, ensuring adherence to legal formalities when buying and selling goods.</p>

		<p>4.Examine and understand the privileges and rights of consumers, allowing for a critical analysis of how this knowledge can contribute to legally sound business practices, fostering long-term relationships.</p> <p>5.Evaluate the ability to create a Limited Liability Partnership (LLP) business, demonstrating a comprehensive understanding of the legal intricacies involved in establishing such entities.</p>
Core courses	BCM3B04 Corporate Accounting	<p>1.To Recall the steps involved in preparing accounts for redemption of preference shares, bonus shares, right issues, and share buybacks.</p> <p>2.For Grasping the concepts involved in preparing final accounts for banking companies and life insurance companies, recognizing their unique requirements.</p> <p>3.Demonstrate the ability to apply accounting skills by preparing final accounts for group companies, integrating financial information from multiple entities.</p> <p>4.Break down the complexities of disclosure-based accounting standards and interim reporting, examining the nuances of financial disclosure requirements.</p> <p>5.Assess the competence in corporate accounting by evaluating the mastery of the aforementioned skills and concepts, ensuring a comprehensive understanding of financial reporting in diverse corporate scenarios.</p>
Complementary courses	BCM3C03 Human Resources Management	<p>1. Utilizing knowledge in human resource management enhances business effectiveness</p> <p>2. Comprehend the essential skills needed for employment within an organization</p>

		<p>3. Understanding induction and organizational training practices leads to an efficiently trained workforce</p> <p>4. Comprehend the concepts of career planning and performance appraisal</p> <p>5. Grasping compensation and grievance management practices facilitates timely and effective decision-making</p>
Semester IV		
Common courses	BCM4A13 Entrepreneurship Development	<p>1. Encourage learners to aspire to entrepreneurship by inspiring their motivation and passion</p> <p>2. Maximize the benefits of available supports by expanding knowledge</p> <p>3. Aim to stimulate the mindset of young people toward initiating and managing MSMEs</p> <p>4. Understanding how to establish industrial units facilitates the initiation of business ventures</p> <p>5. The learner demonstrates proficiency in creating and completing project reports independently</p>
Common courses	BCM4A14 Banking and Insurance	<p>1. Recall types, features, and formalities of negotiable instruments, demonstrating basic banking knowledge.</p>

		<p>2. Comprehend the importance of staying updated with banking formalities and fund transfer procedures.</p> <p>3. Apply knowledge of negotiable instruments in practical scenarios, demonstrating the ability to navigate banking formalities and execute accurate fund transfers.</p> <p>4. Analyze the role of insurance in business, evaluating its potential in hedging, avoiding, and reducing risks.</p> <p>5. Evaluate the functions and significance of LIC (Life Insurance Corporation) and IRDA (Insurance Regulatory and Development Authority) in the insurance sector.</p>
Core courses	BCM4B05 Cost Accounting	<p>1. Recall cost accounting principles, tools, and techniques.</p> <p>2. Comprehend the utilization of various costing methods in practical scenarios.</p> <p>3. Evaluate variance analysis outcomes to identify underlying issues and formulate corrective actions.</p> <p>4. Implement scientific material, labor, and overhead cost control measures in relevant contexts.</p> <p>5. Develop strategies for effective cost control and management based on learned methods.</p>

Core courses	BCM4B06 Corporate Regulations	<ol style="list-style-type: none"> 1. Understand the Indian Companies Act, grasping its foundational principles and legal structure. 2. Describe the steps for establishing a company under the Indian Companies Act, facilitating the creation of new corporate entities. 3. Analyze debt and equity options in fundraising, aiding informed decision-making on financial avenues. 4. Evaluate the importance of understanding roles, duties, and authorities within a company for effective oversight and management. 5. Apply understanding of company liquidation's strategic relevance in facilitating sound business management and decision-making.
Complementary courses	BCM4C04 Quantitative Techniques for Business	<ol style="list-style-type: none"> 1. Remember the concepts of correlation, regression analysis, probability, and theoretical distributions in decision-making contexts. 2. Comprehend how probability theories contribute to critical thinking and rational decision-making.

		<p>3. Apply theoretical distributions to correlate issues with standard theories for decision-making processes.</p> <p>4. Evaluate the significance of probability theories in fostering critical thinking and rational decisions</p> <p>5. Develop strategies leveraging Quantitative Techniques for effective decision-making.</p>
Semester V		
Core courses	BCM5B07 Accounting for Management	<p>1. Remember the methods used to conceive, interpret, and analyze financial statements.</p> <p>2. Understand the importance and application of financial ratios in analysis and interpretation.</p> <p>3. Apply knowledge of financial statements to interpret and analyze real-world financial data.</p> <p>4. Analyze and interpret financial ratios to make informed decisions.</p> <p>5. Develop strategies utilizing CVP analysis for effective managerial decision-making.</p>
Core courses	BCM5B08 Business Research Methods	<p>1. Recall primary concepts and topics in business research methods.</p>

		<ol style="list-style-type: none"> 2. Comprehend data collection methods, processing, and validation techniques. 3. Apply knowledge of research methodologies to process collected data, test hypotheses, and draw conclusions. 4. Analyze and evaluate data collected, employing hypothesis testing to draw meaningful conclusions. 5. Create comprehensive academic reports demonstrating proficiency in presenting researched data effectively.
Core courses	BCM5B09 Income Tax Law and Accounts	<ol style="list-style-type: none"> 1. Recall the fundamental method and methodology of income taxation in India, understanding the basic principles that govern the taxation of income. 2. Grasp the provisions related to the computation of taxable salary income, comprehending the intricacies of determining taxable earnings in various employment scenarios. 3. Apply the knowledge of taxing income from house property to accurately compute taxable income under the head of House Property, ensuring adherence to relevant tax regulations. 4. Examine and understand the process of computing income under the head of profits and gains of business or profession, enabling effective analysis and application of tax-related principles in real-life business situations. 5. Evaluate the ability to compute income under the head of Capital Gains and other sources, fostering self-confidence and competence in the practice of income tax, reflecting a comprehensive

		understanding of diverse income streams and associated tax implications.
Core courses	BCM5B10 Computer Applications in Business	<ol style="list-style-type: none"> 1. Recall fundamental concepts and principles of networking, key elements involved in creating a networked community for businesses 2. Comprehend the significance of website creation, updating, and maintenance in enhancing the identity and scope of businesses 3. Application of knowledge of networking and website management to real-world scenarios 4. Analyze potential threats in the online environment, demonstrating a deep understanding of cyber security issues. 5. Design and create comprehensive cyber security strategies for businesses
Core courses	BCM5B11 Business Information Systems	<ol style="list-style-type: none"> 1.Acquire a foundational understanding of Management Information Systems (MIS) and its role in gathering, processing, and facilitating decision-making within a business context. 2.Grasp the significance of MIS in providing timely and accurate information in appropriate quantities, understanding its impact on decision-making efficiency. 3.To Utilize knowledge of Database Management Systems (DBMS) to process data scientifically, considering various manifestations and optimizing data storage and retrieval.

		<p>4. Evaluate the role of Enterprise Resource Planning (ERP) in automating business processes, recognizing its contribution to cost reduction and operational efficiency.</p> <p>5. To Implement Business Process Reengineering strategies to enhance the dignity of business processes, leading to increased profits through the optimization of workflows and resource utilization.</p>
	BCM5D01 Open Course	
Semester VI		
Core courses	BCM6B12 Income Tax and GST	<ol style="list-style-type: none"> 1. Recall income tax computation basics, list filing obligations, and understand fundamental GST principles and e-filing steps. 2. Grasp how elements affect tax liabilities, interpret filing requirements, and comprehend GST concepts with e-filing procedures. 3. Use knowledge to calculate taxes, apply statutory obligations for accurate filing, and employ GST concepts in e-filing processes. 4. Analyze tax scenarios for choices, identify potential offenses and penalties, and compare CAG and tax authority roles. 5. Develop tax plans, create comprehensive filing guides, and formulate compliance-enhancing recommendations.

Core courses	BCM6B13 Auditing and Corporate Governance	<ol style="list-style-type: none"> 1. Recall the fundamental concepts and theories in auditing, including verification, vouching, and valuation methods. 2. Comprehend the models and advantages of corporate governance within an organizational context. 3. Apply verification, vouching, and valuation techniques independently in practical auditing scenarios. 4. Analyze the roles and significance of different stakeholders in the context of corporate governance. 5. Create recommendations or frameworks for optimizing corporate governance structures considering diverse stakeholders' roles.
Core courses	BCM6B14 Office Automation Tools	<ol style="list-style-type: none"> 1. Recall MS-Word functionalities for document preparation. 2. Understand PowerPoint's role in business meetings. 3. Apply Excel functions practically and MS-Word skills for document creation. 4. Assess advantages and limitations of Excel in various contexts. 5. Develop strategies for internet applications in business education and governance
Core courses	BCM6B15 Computerized	<ol style="list-style-type: none"> 1. Recall accounting concepts and principles fundamental to computerized accounting.

	Accounting with Tally	<ol style="list-style-type: none"> 2. Understand and comprehend the documentation, accounting, and inventory operations using Tally software. 3. Apply Tally software skills to perform tasks such as preparing financial statements, tax documents, budgets, and presentations. 4. Analyze and evaluate the functioning of an accounting information system and its practical applications. 5. Create and excel in executing budgets, reporting, and accounting tasks using Tally software, demonstrating advanced proficiency in its utilization.
	BCM6B16 (PR) Three Weeks Project and Viva-Voce	<ol style="list-style-type: none"> 1. Recall practical insights and concepts learned on specific topics of interest within project report writing. 2. Comprehend the practical knowledge and methodologies involved in executing tasks and activities within a project. 3. Apply techniques for data collection, processing, and interpretation on various topics covered within the project report. 4. Analyze and identify practical problems encountered during the execution of a planned study, understanding their implications and resolutions. 5. Foster a culture of research, extension, and publication among students, encouraging them to generate and contribute original work within the field.

**DEPARTMENT OF COMMERCE AND
MANAGEMENT STUDIES
BBA – BACHELOR OF BUSINESS
ADMINISTRATION**

Programme Title	BBA FINANCE
Pattern of Delivery	Full Time
Programme Length	3 years

Program Outcomes:

1. **Critical Thinking:** Take informed actions after identifying the assumptions that frame students' thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at their ideas and decisions (intellectual, organizational, and personal) from different perspectives.
2. **Effective Communication:** Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the world by connecting people, ideas, books, media and technology.
3. **Problem Solving:** Understand and solve problems of relevance to society to meet the specified needs using the knowledge, skills and attitudes acquired.
4. **Effective Citizenship:** Demonstrate empathetic social concern and equity centered national development, and the ability to act with an informed awareness of issues and participate in civic life through volunteering.
5. **Environment and Sustainability:** Understand the issues of environmental contexts and sustainable development
6. **Self-directed and Life-long Learning:** Acquire the ability to engage in independent and life-long learning in the broadest context of socio-technological changes
7. **Social interaction:** Elicit views of others, mediate disagreements and help reach conclusions in group settings.
8. **Ethics:** Recognize different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them

Programme Expected Outcome

1. **Business Acumen:** Graduates will possess a solid understanding of business concepts, including finance, marketing, management, and operations, enabling them to analyze and contribute effectively to organizational success.
2. **Critical Thinking and Problem-Solving:** Students will develop the ability to think critically, analyze complex business problems, and formulate innovative solutions, preparing them to address real-world challenges in the dynamic business environment.
3. **Effective Communication and Collaboration:** BBA program graduates will demonstrate strong communication skills and the ability to collaborate with diverse teams, fostering effective interpersonal relationships crucial for professional success in the business world.

Program specific outcome:

1. **Proficient Decision-Making:** Graduates will demonstrate the ability to make informed and strategic decisions by applying analytical skills and critical thinking acquired through the BBA program.
2. **Effective Leadership:** students will exhibit effective leadership qualities, including communication skills, teamwork, and ethical decision-making, enabling them to excel in diverse business environments.

COURSE OUTCOMES - BBA

Delivery pattern	Paper	Paper code	Learning outcome
Semester - I	Management Theory and Practices	BBA1B01	<ul style="list-style-type: none"> - Demonstrate understanding of fundamental management concepts and theories. <ul style="list-style-type: none"> - Interpret and explain the practical aspects of management principles in real-world business scenarios. - Apply the concepts of planning, organizing, staffing, and controlling to address management challenges in a corporate setting. - Evaluate and analyze the ethical implications of management decisions and showcase socially responsible behavior in business management - Develop innovative strategies and create a comprehensive management plan tailored to address contemporary challenges in corporate business environments.
Semester - I	Managerial Economics	BBA1C01	<ul style="list-style-type: none"> *Recall and describe the fundamental economic concepts such as demand, elasticity of demand, and the law of demand. *Demonstrate an understanding of demand forecasting by explaining its importance in

			<p>managerial decisions and predicting how changes in market conditions can impact demand.</p> <p>*Apply economic principles to design effective strategies, including costing, pricing, and product differentiation, tailored to the nature of products and market structures.</p> <p>*Analyze and evaluate business decisions by integrating economic concepts, demonstrating the ability to weigh factors like costs, pricing strategies, and market environment for optimal decision-making.</p> <p>*Develop and create innovative business forecasts and strategies, utilizing a deep understanding of business cycles and prevailing economic conditions to make informed predictions and decisions at a higher level of complexity and creativity.</p>
Semester - II	Financial Accounting	BBA2B02	<p>*Recall and articulate the fundamental accounting concepts, principles, and conventions essential for financial accounting.</p> <p>*Demonstrate an understanding of the accounting process by explaining how to record basic accounting transactions and prepare annual financial statements for a sole proprietorship business</p> <p>*Apply accounting knowledge to record transactions related to hire purchase and instalment systems, showcasing the ability to implement accounting principles in practical scenarios.</p> <p>*Analyze and evaluate different methods of maintaining accounts for branches, illustrating the ability to discern the most appropriate approach based on specific business contexts.</p> <p>*Develop and create a comprehensive understanding of the accounting process</p>

			for the issuance of shares and debentures in a company, integrating principles from earlier topics to handle complex financial transactions creatively and effectively.
Semester - II	Marketing Management	BBA2B03	<ul style="list-style-type: none"> * Define the concept of marketing and list its key elements. * Explain the importance of marketing in the contemporary world, highlighting its role in business success and brand development. * Demonstrate the factors influencing consumer buying behavior and illustrate how businesses can adapt their marketing approaches based on these factors. * Evaluate and select appropriate tools and strategies for effective product positioning, considering market trends, competition, and consumer preferences. * Assess and recommend pricing and marketing strategies, taking into account market conditions, product value, and competitive positioning. * Develop a comprehensive distribution channel plan tailored to the specific nature of a given business, integrating considerations such as product type, target market, and logistics to optimize overall market reach and efficiency.
Semester – III	BBA3A11 Basic Numerical Methods	BBA3A11	<ul style="list-style-type: none"> * Demonstrate recall and comprehension of numerical equations by solving them to determine the values of unknowns in various mathematical scenarios. * Illustrate an understanding of matrices, showcasing the ability to manipulate and interpret matrix operations in different mathematical contexts. * Apply the concepts of Sequence, Series, and Progression to solve real-world problems, demonstrating practical knowledge and the ability to use

			<p>mathematical principles in various situations.</p> <p>* Analyze and compute simple and compound interest, showcasing the ability to dissect financial problems, evaluate variables, and make informed decisions in the realm of financial mathematics.</p> <p>* Create comprehensive solutions for complex financial scenarios, integrating various mathematical concepts, and applying them creatively to address multifaceted problems. This may involve developing novel financial models or strategies based on a synthesis of learned principles</p>
Semester – III	Professional Business Skills	BBA3A12	<p>: Recall the various soft skills essential for professional success, including effective communication, teamwork, and adaptability.</p> <p>: Comprehend the nuances of professional communication, distinguishing between verbal and written communication, and grasp the fundamentals of business data analysis techniques.</p> <p>: Apply the principles of e-learning across different dimensions, utilizing technology for effective virtual education and understanding the diverse methods of online course delivery.</p> <p>: Analyze the implications of cyber laws, evaluating their impact on digital transactions, privacy, and security in the professional realm.</p> <p>: Develop a comprehensive digital marketing strategy, integrating insights gained about digital markets, and employ innovative approaches to create impactful digital marketing campaigns that align with evolving market trends..</p>
Semester – III	Corporate Accounting	BBA3B04	<p>: Understand the foundational principles of Corporate Accounting by demonstrating a comprehensive grasp of concepts related to inventories, PPE, provisions, income tax, borrowing cost, and intangible assets as outlined in IndAS</p> <p>: Apply acquired knowledge to proficiently prepare annual financial statements for</p>

			<p>companies, showcasing the ability to synthesize and implement accounting standards and practices in a practical setting.</p> <p>: Evaluate accounting transactions related to the redemption of preference shares and debentures, demonstrating the capacity to critically analyze and interpret financial data to ensure accurate recording and reporting.</p> <p>: Integrate knowledge of accounting principles and IndAS to compute accounting ratios, illustrating the synthesis of information to derive meaningful financial metrics and insights for decision-making.</p> <p>: Demonstrate creativity and innovation by independently creating comprehensive solutions for complex accounting scenarios, employing a deep understanding of Corporate Accounting principles to address unique challenges and present well-structured financial outcomes.</p>
Semester – III	Financial Management	BBA3B05	<p>: Demonstrate a comprehensive understanding of financial management concepts, including the goals and functions involved in effectively managing an organization's resources.</p> <p>: Analyze and interpret the patterns of fund requirements and associated risks through financial planning, showcasing an understanding of how financial decisions impact overall business stability.</p> <p>: Apply various theories of dividend and capital budgeting techniques to allocate funds strategically, demonstrating the ability to implement theoretical knowledge into practical decision-making scenarios.</p> <p>: Examine the determinants of working capital requirements for a company and</p>

			<p>utilize appropriate tools to ensure the smooth functioning of the business, illustrating a capacity for critical evaluation and problem-solving.</p> <p>: Develop advanced skills for effective dividend decision-making and project evaluation, integrating various aspects and theories to create well-informed strategies for optimizing financial resources and maximizing returns on investment</p>
Semester – III	Business Regulations	BBA3C02	<p>Demonstrate an understanding of statutory provisions and core concepts in business laws by accurately recalling and explaining key legal principles relevant to business operations.</p> <p>*Analyze legal issues arising in day-to-day business operations in India, illustrating the ability to interpret and summarize complex legal scenarios within the business context.</p> <p>*Identify and differentiate unfair trade practices, showcasing the ability to apply legal knowledge to recognize and address deceptive or unethical business practices.</p> <p>*Evaluate the consumer redressal mechanism in India, demonstrating the capacity to examine and break down the components of the legal framework for addressing consumer grievances in the business domain.</p> <p>*Devise comprehensive and viable solutions to address organizational issues within the framework of business laws, integrating various legal principles to formulate innovative approaches for effective problem-solving.</p>
Semester – IV	Entrepreneurship Development	BBA4A13	<p>*Recall the key concepts of entrepreneurship, demonstrating a solid understanding of the fundamental principles underlying business creation.</p> <p>* Interpret and explain the entrepreneurial talents within oneself, showcasing the ability to analyze and grasp the nuances of entrepreneurial skills and mindset.</p> <p>*Utilize identified entrepreneurial talents in practical scenarios, demonstrating the application of acquired knowledge in real-world situations for effective business development.</p>

			<p>*Evaluate and assess available guidance and assistance for setting up a business, demonstrating critical thinking skills to make informed decisions in the entrepreneurial process.</p> <p>*Develop and compose a comprehensive and well-structured project report for a business idea, showcasing creativity and innovation in presenting a viable plan for entrepreneurial endeavors.</p> <p>.</p>
Semester – IV	Banking and Insurance	BBA4A14	<p>: Recall the basics of Banking and Insurance, including key concepts, principles, and terminology.</p> <p>: Demonstrate an understanding of the role of the Reserve Bank of India (RBI), its functions, and schemes in the context of the Indian financial system.</p> <p>: Apply knowledge of Negotiable Instruments in practical scenarios, analyzing their usage and legal implications.</p> <p>: Critically analyze modern trends in banking, with a focus on emerging payment modes, digital and electronic mechanisms, and their impact on the financial landscape.</p> <p>: Develop a comprehensive life insurance proposal, integrating knowledge of various insurance methods, and demonstrate the ability to navigate the procedure for claiming insurance amounts effectively</p>
Semester – IV	Cost & Management Accounting	BBA4B06	<p>: Recall principles and concepts of cost accounting to identify key components in the preparation of cost sheets in practical organizational scenarios.</p> <p>: Demonstrate comprehension of process costing by analyzing the accounting procedures involved, including the treatment of normal and abnormal losses and gains.</p> <p>: Exercise judgment in selecting and presenting information related to cost accounting, applying appropriate theories and methods in the preparation of budgets, including cash budgets.</p>

			<p>: Conduct a comprehensive analysis of Marginal costing, CVP analysis, and break-even analysis to evaluate the financial implications and decision-making processes within an organization.</p> <p>: Innovate and design effective cost management strategies by synthesizing knowledge acquired in the course, demonstrating the ability to create well-structured budgets and financial models to support organizational goals.</p>
Semester – IV	Corporate Regulations	BBA4C03	<p>*Demonstrate a comprehensive understanding of the basic concepts outlined in the Companies Act 2013, including key provisions and regulatory frameworks.</p> <p>*Interpret the provisions related to share capital, explaining the mechanisms of its issuance in compliance with the Companies Act 2013.</p> <p>*Apply the knowledge of appointment, removal, disqualifications, and other directorial aspects in a practical context within the framework of the Companies Act 2013.</p> <p>*Analyze the various modes of acquiring membership in a company, discerning the legal implications and procedural intricacies according to the Companies Act 2013.</p> <p>*Evaluate and compare the diverse methods and implications of winding up a company as outlined in the Companies Act 2013, demonstrating a critical understanding of the legal aspects involved.</p>
Semester - IV	Quantitative Techniques for Business	BBA4C04	<p>: Recall the fundamental concepts and principles of Quantitative Techniques, such as the meaning and utility of quantitative analysis in measuring changes in variables like price and volume of sales.</p> <p>: Comprehend the application of Index numbers and Time Series Analysis in analyzing and interpreting changes in economic variables, demonstrating an understanding of how these techniques are used in real-world scenarios.</p>

			<p>: Apply the principles of linear regression and correlation, including the least square method, to predict values of variables and assess the significance of correlation coefficients in practical situations.</p> <p>: Break down and critically assess the application of probability rules in solving problems related to quantitative analysis, demonstrating the ability to analyze and interpret probabilistic scenarios.</p> <p>: Generate solutions to complex problems by integrating and applying different probability distributions to address practical issues in various fields..</p>
Semester - V	Human resources Management	BBA5B07	<p>Demonstrate a foundational understanding of HRM concepts, including employee recruitment, selection, and appraisal processes.</p> <p>: Develop the ability to integrate HR knowledge to make informed managerial decisions for effective implementation and evaluation of HR plans.</p> <p>: Contribute effectively to the implementation and evaluation of employee recruitment, selection, and appraisal processes within an organizational context.</p> <p>: Evaluate and apply various methods of performance appraisal, distinguishing between traditional and modern approaches, to enhance employee development and organizational effectiveness.</p> <p>: Innovatively design and implement strategies aligned with the latest trends in human resource management, fostering a dynamic and forward-thinking HR approach for organizational success</p>
Semester - V	Business Research Methods	BBA5B08	<p>Recall the basic framework of the business research process, including key steps and stages involved in conducting research.</p> <p>: Demonstrate an understanding of variables, sources of data, and various tools for data collection and analysis in the context of business research.</p> <p>: Apply appropriate analysis tools based on the nature and type of data, showcasing the ability to make informed decisions on methodology and statistical techniques</p>

			<p>: Critically analyze research results, interpreting findings in a meaningful way, and drawing relevant conclusions from the data collected.</p> <p>: Develop comprehensive and well-structured research reports, integrating theoretical concepts, empirical evidence, and practical insights into a cohesive document that communicates the research outcomes effectively.</p>
Semester - V	Operations Management	BBA5B09 O	<p>Recall the fundamental principles of Operations Management, including the key aspects of planning at the operational level in an industry.</p> <p>: Demonstrate comprehension of concepts such as facilities planning, capacities planning, and aggregate planning, elucidating their significance in optimizing operational efficiency.</p> <p>: Utilize acquired knowledge to formulate operational plans, integrating concepts of facilities planning, capacities planning, and aggregate planning to address industry-specific challenges</p> <p>: Evaluate the efficiency and effectiveness of operational plans by employing critical thinking to assess the impact of facilities planning, capacities planning, and aggregate planning on overall performance.</p> <p>: Innovatively design and propose a comprehensive quality control framework for an organization, integrating various tools and methodologies to ensure and enhance product or service quality.</p>
Semester - V	Income Tax	BBA5B10	<p>Recall the basic concepts of income tax, including key definitions, exemptions, and deductions under the Income Tax Act.</p> <p>: Interpret and explain the relevant provisions of the Income Tax Act as they pertain to the taxation of individuals, demonstrating comprehension of legal frameworks and requirements.</p> <p>: Calculate the different heads of income, demonstrating the ability to apply knowledge to practical scenarios and compute taxable income accurately.</p> <p>: Evaluate and analyze the tax liability of individuals by computing both Gross Total Income and Total Income, considering</p>

			<p>applicable exemptions and deductions to arrive at a comprehensive understanding of the tax structure.</p> <p>: Develop a strategic tax planning approach for individuals, considering various financial scenarios and advising on optimal tax-saving strategies, showcasing creativity in designing effective tax plans.</p>
Semester - V	Financial Market and Institutions	BBA5B11	<p>: Demonstrate understanding of the Indian financial system by explaining its structure, components, and the roles played by various financial institutions and regulatory bodies.</p> <p>: Interpret the functions and significance of the money market, illustrating the relationship between money market instruments and their impact on short-term financial transactions.</p> <p>: Utilize knowledge of the capital market to differentiate and analyze various financial instruments such as shares, bonds, and derivatives, illustrating their specific characteristics and applications in the financial landscape.</p> <p>: Evaluate empirical evidence of market performance, examining historical data and trends to draw informed conclusions about the effectiveness and efficiency of financial markets.</p> <p>; Develop innovative strategies or financial solutions by integrating understanding of regulatory frameworks, market dynamics, and the role of financial derivatives, demonstrating the ability to create value and address challenges within the financial sector</p>
Semester - V	Open Course E- commerce	BBA5D01	Describe the fundamental concepts of E-commerce, including its components such as e-payment and security issues.

			<p>*Explain the concept of Electronic Data Interchange (EDI) and analyze its role in facilitating efficient business transactions in the context of E-commerce.</p> <p>*Demonstrate an understanding of various E-commerce strategies by applying them to real-world scenarios, considering factors like market trends and consumer behavior.</p> <p>*Analyze and compare different E-commerce business models, evaluating their strengths and weaknesses in the context of the evolving digital market.</p> <p>*Develop a comprehensive E-commerce strategy for a hypothetical business, integrating various elements such as payment systems, security measures, and suitable business models, demonstrating creativity and critical thinking.</p>
Semester - VI	Organisational Behaviour	BBA6B12	<p>Define and explain the key concepts related to organizational behavior, including individual and group behavior, attitudes, job satisfaction, emotions, personality, values, perception, learning, communication, leadership, power, politics, conflict, negotiations, motivation theories, leadership styles, conflict management strategies, organizational change, development, and stress.</p> <p>: Interpret and illustrate the relationships between individual and group behaviors within organizations, demonstrating an understanding of how attitudes, emotions, personality, values, and perception influence both individual and group dynamics.</p> <p>: Apply motivational theories to analyze and propose effective motivational strategies in organizational settings. Assess and recommend appropriate leadership styles and conflict management strategies based on specific organizational contexts and challenges.</p> <p>: Analyze the impact of organizational change, development, and stress on individuals and groups within an organization. Evaluate the effectiveness</p>

			<p>of various motivational, leadership, and conflict management approaches in addressing organizational challenges.</p> <p>: Develop a comprehensive organizational intervention plan that integrates motivational strategies, leadership styles, and conflict management approaches to foster positive organizational change. Create a blueprint for implementing and managing change within an organization, considering the unique context and challenges it faces</p>
Semester – VI	Management Science	BBA6B13	<p>Define and recall various Operations Research techniques employed in managerial decision-making, including Linear Programming, Transportation, Assignment Problems, and Network Analysis.</p> <p>: Explain the principles and steps involved in solving Linear Programming Problems, demonstrating a clear understanding of optimization concepts.</p> <p>: Apply Transportation and Assignment Problem-solving techniques to real-world scenarios, demonstrating the ability to optimize resource allocation and distribution.</p> <p>: Analyze and identify critical paths through Network Analysis, showcasing the capability to assess project timelines and dependencies for effective project management.</p> <p>: Develop innovative decision-making strategies by integrating various decision-making theories, demonstrating creativity in formulating solutions tailored to specific managerial contexts.</p>
Semester – VI	Project Management	BBA6B14	<p>Define and recall key concepts in project management, including the stages of project initiation, planning, execution, monitoring, and closure.</p> <p>: Explain the viability factors of a project by identifying and interpreting the key elements that contribute to its success or failure, considering both internal and external factors.</p> <p>: Apply knowledge of project financing methods to evaluate and recommend</p>

			<p>appropriate financial strategies for a given project scenario.</p> <p>: Analyze and compare different projects to select the most suitable one, considering factors such as risk, return on investment, and alignment with organizational goals.</p> <p>: Develop comprehensive project reports by synthesizing information from various sources, outlining project goals, strategies, and potential challenges, demonstrating a high-level ability to create a cohesive and detailed project documentation</p>
Semester - VI	Financial Services	BBA6B15	<p>Recall and list various financial services in the Indian financial system, including fund-based and non-fund based services.</p> <p>: Differentiate between fund and non-fund based financial services, explaining their characteristics, risks, and applications in the Indian financial context.</p> <p>: Demonstrate the application of key concepts in Mutual Funds, detailing the stages involved in the lifecycle of a Mutual Fund, from initiation to maturity.</p> <p>: Evaluate the nuances of Investment Banking and Merchant Banking Services, breaking down their roles, functions, and impact on the overall financial ecosystem</p> <p>: Develop a comprehensive analysis of fund and fee-based financial services such as leasing, hire purchase, venture capital financing, and angel investment. Formulate strategic recommendations for effective implementation and risk mitigation in these financial services.</p>
Semester - VI	Investment Management	BBA6B16	<p>Recall and describe the basics of investment management, including various investment avenues, risk and returns, approaches to investment valuation, and the concepts of fundamental and technical analysis in stock market analysis.</p> <p>: Understand the relationships between risk and returns in investment, demonstrating the ability to analyze and interpret stock</p>

			<p>market data using both fundamental and technical analysis.</p> <p>: Apply investment valuation approaches in practical scenarios, demonstrating the ability to make informed investment decisions based on fundamental and technical analysis of stock market trends.</p> <p>: Analyze and evaluate portfolio management processes, considering the diversification of investments, risk management strategies, and the impact of market conditions on overall portfolio performance.</p> <p>: Create a well-structured investment portfolio, integrating diverse investment avenues, risk mitigation strategies, and valuation techniques. Develop a comprehensive portfolio management plan that aligns with financial goals and market conditions.</p>
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