



Seshadripuram Educational Trust

SESHADRIPURAM ACADEMY OF BUSINESS STUDIES

(Permanently Affiliated to Bangalore University)

NAAC Accredited 'B' Grade

CA Site No. 18, 3<sup>rd</sup> Main, Kengeri Satellite Town, Bengaluru-560060



+9180-28288676



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## B.COM PROGRAMME OUTCOMES

At the end of B.Com program, the students will be able to:

**PO 1** – Understand how business knowledge is applied in both theoretical and practical contexts. Build a strong foundation in business, management, and accounting topics.

**PO 2** – Explore a range of employment opportunities in the management, accounting, and business-related professions. Recognize ways business knowledge is applied in both theoretical and practical contexts.

**PO 3** – Develop students' capacity for critical thought. Identify the steps and criteria that must be accomplished when preparing the financial statements of banks and insurance companies.

**PO 4** – Develop students' capacity for critical thought. Identify the steps and criteria that must be accomplished when preparing the financial statements of banks and insurance companies.

**PO 5** – Strengthen business transaction skills and acquire the fundamentals of efficient and effective utilization of funds.

**PO 6** – Develop entrepreneurial skills and incorporate ethical and moral values.



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**COURSE OUTCOME FOR B.COM**

S.No	Course type and Course code, Semester	Course name	Course Outcomes
1	1 <sup>st</sup> Sem B.Com. 1.1 (DSC )	<b>Financial Accountancy</b>	CO 1- Understand the Basic Concepts of Accountancy CO 2-Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. CO 3-Demonstrate various accounting treatments for dependent branches CO 4-Learn various methods of accounting for hire purchase transactions. CO 5-Outline the emerging trends in the field of accounting CO 6-Demonstrate e-Treatment of Accountancy
2	1.2 (DSC )	<b>Business Management &amp; Startups</b>	CO 1-Design and demonstrate the strategic plan for the attainment of organizational goals. CO 2-Compare and choose the different types of motivation factors and leadership styles. CO 3-Understand start-ups Opportunities and Financial Issues of Startups CO 4-Understand the support extended by Incubators & Major Startups Incubators in India. CO 5-Understands Government Initiatives for Startups in India.
3	1.3 (DSC )	<b>Principles of Marketing</b>	CO 1-Understand the basic concepts of marketing and assess the marketing environment. CO 2-Analyse the consumer behaviour in the present scenario and marketing



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			<p>segmentation. CO 3-Discover the new product development &amp; identify the factors affecting the price of a product in the present context.</p> <p>CO 4-Judge the impact of promotional techniques on the customers &amp; importance of channels of distribution.</p> <p>CO 5-Outline the recent developments in the field of marketing.</p>
4	1.4 ( SEC – SCO 2-	<b>Digital Fluency</b>	<p>CO 1-Understand the Fundamentals of computers.</p> <p>CO 2-Work in Word Processor effectively.</p> <p>CO 3-Discover the arena of the Internet and its possibilities.</p> <p>CO 4-Effectively communicate through Email</p>
5	1.4 ( SEC – SCO 2-	<b>Spreadsheet for Business</b>	<p>CO 1-Understand the basic concepts of Spreadsheet</p> <p>CO 2-Summarize data using Functions</p> <p>CO 3-Apply Conditions using formulas and Functions</p> <p>CO 4-Implement Basic financial Concepts in Spreadsheet</p>
6	1.5 Open Elective Course (OECO 3-	<b>Financial Literacy</b>	<p>CO 1-Describe the importance of financial literacy and list out the institutions providing financial services;</p> <p>CO 2-Prepare financial plan and budget and manage personal finances;</p> <p>CO 3-Open, avail, and manage/operate services offered by banks;</p> <p>CO 4-Open, avail, and manage/operate services offered by post offices;</p> <p>CO 5-Plan for life insurance and property insurance &amp; select instrument for investment in shares</p>



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7	1.5 Open Elective Course (OEEO 3-	Business Documents	CO 1-Develop self-confidence to fulfill the documentation. CO 2-Able to understand the formalities of bank & day to day transactions. CO 3-Get in-depth knowledge in LIC & Office Documents
8	2 <sup>nd</sup> SEM B.Com. 2.1 (DSC )	Advanced Financial Accounting	CO 1-Understand and compute the amount of claim for loss of stock and the concept of loss of profit. CO 2-Deal with inter-departmental transfers and their accounting treatment. CO 3-Prepare financial statements from incomplete records. CO 4-Learn to deal with accounting for royalty transactions. CO 5-Compute Average Due Date and preparation of Account current.
9	B.Com. 2.2 (DSC )	Business Ethics	CO 1-Understanding the importance of ethical behavior in business and the community. CO 2-Provide skills for recognising and resolving ethical issues in business; CO 3-Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace. CO 4-Encourage self-reflection on the ethical dimensions of your own decisions in the workplace.
10	B.Com. 2.3 (DSC )	Banking Innovations	CO 1-Understand the Banking System in India. CO 2-Understand the procedure involved in opening and operating different accounts. CO 3-Understand the procedure involved in Availing different types of Loans. CO 4-Examine the different types of



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			negotiable instruments & their relevance in the present context. CO 5-Understand the technology in Banking.
11	<b>B.Com. 2.4 Open Elective Course (OECO 3-</b>	<b>E - Business</b>	CO 1-Understand the basic concepts of E-commerce; CO 2-Have the knowledge of the different types of E-Commerce Models. CO 3-Understand the processes of developing and implementing E-Payments. CO 4-Be aware of the ethical, social, and security issues of E-commerce. CO 5-Distinguish the different stages of developing a website.
12	<b>2.4 Open Elective Course (OECO 3-</b>	<b>Fundamentals of Investments in Capital Market.</b>	CO 1-Increasing public understanding of SEBI, its goals, powers, management, and functions. CO 2-Introduce the mechanisms of stock market activities. CO 3-Understanding the practical aspects of primary market operations & book building process CO 4- Creating an insight into the functions of stock exchange and their working
13	<b>3<sup>rd</sup> SEM 3.2.1 DSC</b>	<b>Business Mathematics &amp; Statistics</b>	CO 1-Familiarize with simple and compound interest CO 2-Understand problem solving techniques using equation methods CO 3-Familiarize with the matrices and various roles of determinants CO 4-Comprehend the measures of various distributions and averages CO 5-Validate the application of correlation and regression in business decisions.



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<b>14</b>	<b>3.2.2 DSC</b>	<b>Indian Financial Services</b>	<p>CO 1-Understand the financial system, Institutions, financial markets and services.</p> <p>CO 2-Analyse the concepts relevant to Indian financial market and relevance.</p> <p>CO 3-Understand concept of financial services, types and functions.</p> <p>CO 4-Understand the types of financial Instruments.</p> <p>CO 5-Demonstrate an understanding the functioning of stock markets.</p>
<b>15</b>	<b>3.3 (DSCO 3-</b>	<b>Company Law &amp; Administration</b>	<p>CO 1-Understand the different types of companies and CSR Activities under Companies Act 2013</p> <p>CO 2-Familiarizes on the procedure of Formation of a Company</p> <p>CO 3-Understand the roles and responsibilities Key Managerial Personnel</p> <p>CO 4-Understand the modes for source of capital and Books of Accounts</p> <p>CO 5-Understand the significance of corporate Meeting and procedure of winding up of a company</p>
<b>16</b>	<b>3.7.1 Open Elective Course (OECCO 3-</b>	<b>Entrepreneurship Skills</b>	<p>CO 1-Identify the Factors that influence Entrepreneurship.</p> <p>CO 2-Understand the Skillsets required for Entrepreneur.</p> <p>CO 3-Identify the opportunities for developing Entrepreneurship skills through National and State Level Institutions.</p> <p>CO 4-Role played by MSME in the development of Indian Economy.</p> <p>CO 5-Identify the different Government Schemes available for promoting Entrepreneurs in India.</p>



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<b>17</b>	<b>3.7.2 Open Elective Course (OE CO 3-</b>	<b>Investments in Stock Market</b>	<p>CO 1-Describe the Investment avenues and the investment environment</p> <p>CO 2-Measure risk and return associated with investments</p> <p>CO 3-Apply fundamental and technical analysis in stocks investment</p> <p>CO 4-Understand the dynamics of investing in stock markets</p>
<b>18</b>	<b>4<sup>th</sup> SEM B.Com. 4.1</b>	<b>Advanced Corporate Accounting</b>	<p>CO 1-Know the procedure of redemption of preference shares.</p> <p>CO 2-Comprehend the different methods of Mergers and Acquisition of Companies</p> <p>CO 3-Understand the process of internal reconstruction.</p> <p>CO 4-Prepare the liquidators final statement of accounts.</p> <p>CO 5-Understand the recent developments in accounting and accounting standards.</p>
<b>19</b>	<b>4.2 DSC</b>	<b>Cost Accounting</b>	<p>CO 1-Understand concepts of cost accounting &amp; Methods of Costing.</p> <p>CO 2-Outline the Procedure and documentations involved in procurement of materials &amp; compute the valuation of Inventory. CO 3-Make use of payroll procedures &amp; compute idle and over time.</p> <p>CO 4-Discuss the methods of allocation, apportionment &amp; absorption of overheads.</p> <p>CO 5-Prepare cost sheet &amp; discuss cost allocation under ABC.</p>
<b>20</b>	<b>4.3 DSC</b>	<b>Business Regulations</b>	<p>CO 1-Recognize the laws relating to Contracts and its application in business activities.</p> <p>CO 2-Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.</p> <p>CO 3-Comprehend the rules for Sale of</p>



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			<p>Goods and rights and duties of a buyer and a seller.</p> <p>CO 4-Distinguish the partnership laws, its applicability and relevance.</p> <p>CO 5- Rephrase the cyber law in the present context.</p>
21	4.7.1 (OECCO 3-	<b>Corporate Governance</b>	<p>CO 1-Identify the importance of corporate governance.</p> <p>CO 2- Know the rights, duties and responsibilities of Directors. •</p> <p>CO 3- Analyze the legal &amp; regulatory framework of corporate governance.</p> <p>CO 4- Outline the importance and role of board committee.</p> <p>CO 5-Understand the major expert committees' Reports on corporate governance.</p>
22	4.7.2 Open Elective Course (OECCO 3-	<b>Investments in Commodity Markets</b>	<p>CO -1 Describe the conceptual framework of derivatives and the factors contributing to the growth of derivatives.</p> <p>CO-2 Elucidate the composition and structure of commodity markets.</p> <p>CO 3-Differentiate between Futures, Forwards, options and its trading strategies.</p> <p>CO -4 Classify the different types of orders, settlements and risks in the context of commodity trading.</p>
23	COM .5.1 DSC-13	<b>Financial Management</b>	<p>CO-1 Understand the role of financial managers effectively in an organization.</p> <p>CO 2- Apply the compounding &amp; discounting techniques for time value of money.</p> <p>CO 3- Take investment decision with appropriate capital budgeting techniques for investment proposals.</p>



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			<p>CO 4- Understand the factors influencing the capital structure of an organization.</p> <p>CO 5- Estimate the working capital requirement for the smooth running of the business</p>
24	COM 5.2 DSC-14	<b>Income Tax Law and Practice – I</b>	<p>CO 1- Understanding the legal framework.</p> <p>CO 2- Understand the provisions for determining the residential status &amp; Incidence of tax of an Individual.</p> <p>CO 3- Comprehend the of assessment of salary income</p> <p>CO 4- Understand and assessment of taxable house property income.</p> <p>CO 5- Comprehend TDS , advances tax Ruling &amp; deductions under section 80C to 80U.</p>
25	COM 5.3 DSC-15	<b>Principles and Practice of Auditing</b>	<p>CO 1- Understand the conceptual framework of auditing.</p> <p>CO 2- Examine the risk assessment and internal control.</p> <p>CO 3- Comprehend the relevance of IT in audit and audit sampling for testing.</p> <p>CO 4- Examine the company audit and the procedure involved in the audit of different entities.</p> <p>CO 5- Gain knowledge on different aspect of audit reporting and conceptual framework applicable on professional accountants.</p>
26	COM A1 (DSCO 5-	<b>Indian Accounting Standards-1</b>	<p>CO 1- Understand the need and benefits of accounting standards.</p> <p>CO 2- Prepare the financial statements as Indian Accounting standards.</p>



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			<p>CO 3- Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements</p> <p>CO 4- Understand the Accounting Standards for Items that do not Appear in Financial Statements</p>
27	COM F1 (DSCO 5-	<b>Financial Institutions and Markets</b>	<p>CO 1- Understand the structure of Indian financial system and its constituents.</p> <p>CO 2- Outline the role of capital and money market in economic development.</p> <p>CO 3- Comprehend primary and secondary market and its relevance in capital formation.</p> <p>CO 4- Appraise the role played by banking and development financial institutions in economic development so far.</p> <p>CO 5- Understand the different types of NBFCs and their contribution.</p>
28	COM 5.6 (Vocational)	<b>GST-Law &amp; Practice</b>	<p>CO 1- Comprehend the concepts of Goods and Services tax.</p> <p>CO 2- Understand the fundamentals of GST.</p> <p>CO 3- Comprehend the GST registration procedure</p> <p>CO 4-Analyze the GST Procedures in the Business.</p> <p>CO 5- Know the GST Assessment and its computation.</p>
29	COM 5.7 (SEC-VCO 2-	<b>EMPLOYABILITY SKILLS</b>	<p>CO 1- The basic concept of quantitative ability</p> <p>CO 2- the basic concept of logical reasoning</p>



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			<p>skill</p> <p>CO 3- the basic concept of analytical ability</p> <p>CO 4- acquire satisfactory competency in the use of reasoning</p> <p>CO 5- able to solve the placement and various competitive examination papers quantitative aptitude, logical reasoning and analytical ability</p>
30	COM 6.1 (DSCO 3-	<b>Advanced Financial Management</b>	<p>CO 1- Understand and determine the overall cost of capital.</p> <p>CO 2- Comprehend the different advanced capital budgeting techniques.</p> <p>CO 3- Understand the importance of dividend decisions.</p> <p>CO 4- Evaluate mergers and acquisition.</p> <p>CO 5- Understand the ethical and governance issues in financial management.</p>
31	COM 6.2 (DSCO 3-	<b>Income Tax Law &amp; Practice – II</b>	<p>CO 1- Understand the procedure for computation of income from business and Profession.</p> <p>CO 2- Understand the provisions of capital gains.</p> <p>CO 3- Comprehend the sources of income under the income from other source.</p> <p>CO 4- Demonstrate the computation of total income of an Individual.</p> <p>CO 5- Comprehend the assessment procedure and to know the power of income tax authorities.</p>
32	COM 6.3 (DSCO 3-	<b>Management Accounting</b>	<p>CO 1- Demonstrate the significance of management accounting in decision making.</p> <p>CO 2- Analyse and interpret the corporate financial statements by using various techniques.</p>



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			<p>CO 3- Compare the financial performance of corporate through ratio analysis.</p> <p>CO 4- Understand the latest provisions in preparing cash flow statement.</p> <p>CO 5- Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.</p>
33	COM A2 (DSCO 5-	<b>Indian Accounting Standards-2</b>	<p>CO 1- Understand the preparation of consolidated financial statements as per Ind AS</p> <p>CO 2- Understand the disclosures in the financial statements</p> <p>CO 3- Understand the latest provisions of measurement-based accounting policies.</p> <p>CO 4- Comprehend the Accounting and Reporting of Financial Instruments</p> <p>CO 5- Analyse the Revenue based accounting standard.</p>
34	COM F2 (DSCO 5-	<b>Investment Management</b>	<p>CO 1- Understand the concept of investments, its features and various instruments.</p> <p>CO 2- Comprehend the functioning of secondary market in India.</p> <p>CO 3- Underline the concept of risk and return and their relevance in purchasing and selling of securities.</p> <p>CO 4- Illustrate the valuation of securities and finding out the values for purchase and sale of securities.</p> <p>CO 5- Demonstrate the fundamental analysis to analyse the company for purchase and sale of securities and Technical analysis for trading in the share market.</p>



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35	COM 6.6 (CO 2- (Vocational 2)	E-Commerce	CO 1- Comprehend the concepts of E-commerce CO 2- Understand the e-retailing benefits CO 3- Analyse the benefits of EDI CO 4- Understand the issues of Cyber security
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## B.B.A. PROGRAMME OUT COMES

At the end of three years B.B.A. programme, with specialization in Finance / Human Resource Management / Marketing Management, the students will be able to:

**PO 1** –Develop a strong foundation in business and management topics, and the individual must be able to exhibit competence, professionalism, and teamwork abilities.

**PO 2** –The learners will have a general understanding of how businesses operate. Explore a number of management and business-related career options.

**PO 3** –Empower students with the tools they need to succeed in their career advancement. strengthen students' skills in organizational management.

**PO 4** –Enter a master's programme, such as an MBA or M.Com, and pursue professional programmes, such as CA., CMA, or CS. Obtain the abilities required for productive business communication.

**PO 5** –Students will be able to assess, explore into, and resolve important business problems. Incorporate ethical and moral values and develop your entrepreneurial abilities.



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**COURSE OUTCOME FOR BBA**

S.No	Course type and Course code, Semester	Course name	Course Outcomes
1	1 Sem DSC 1.1	<b>Management Innovation</b>	CO 1-Enhance their knowledge and skills which are essential for success in management careers. CO 2-Understand the concepts related to Business Management. CO 3-Adapt to the changing opportunities. CO 4- Understand management information systems in practice. CO 5-Understand the role of Artificial Intelligence in Business Decisions.
2	1sem DSC 1.2	<b>Financial Accountancy</b>	CO 1-Understand the Basic Concepts of Accounting. CO 2-Pass Journal Entries and Prepare Ledger Accounts. CO 3- Prepare Subsidiary Books. CO 4-Prepare Trial Balance and Final Accounts of Proprietary concern. CO 5-Use Accounting Concepts in Spreadsheet.
3	1Sem DSC 1.3	<b>Marketing Management</b>	CO 1-Understand the Concepts and Functions of Marketing. CO 2-Analyse Marketing Environment its Impact on the Business. CO-3-Understand the Consumer Behaviour CO 4-Describe Marketing Mix and also strategize Marketing Mix CO 5-Describe Service Marketing Mix. CO 6-Use the Technology in Market Survey and Collection of Data. CO 7-Understand the Various Acts



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			Related to Marketing
4	1 Sem SEC	Digital Fluency	CO 1-Understand the Fundamentals of computers. CO 2-Work in Word Processor effectively. CO 3-Discover the arena of the Internet and its possibilities. CO 4-Effectively communicate through email
5	1 Sem SEC-SB	Spreadsheet for Business	CO 1-Understand the basic concepts of Spreadsheet CO 2-Summarize data using Functions CO 3-Apply Conditions using formulas and Functions CO 4-Implement Basic financial Concepts in a Spreadsheet
6	1 Sem OEC, 1.5	Business Organization	CO 1-Understand the nature, objectives and social responsibilities of business. CO 2-Acquire the ability to describe the different forms of organizations. CO 3-Understand the basic concepts of management. CO 4-Understand the functions of management. CO 5-Understand the different types of business combinations.
7	1 Sem OEC, 1.5	Office Organization and Management	CO 1-Understand the basic knowledge of office organisation and management CO 2-Demonstrate skills in effective office organization CO 3-Demonstrate the ability to maintain office records CO 4-Demonstrate the ability to maintain digital records. CO 4- Understand the different types of organisation structures and responsibilities as future office managers.
8	1 Sem	Tourism and	CO 1-Understand the fundamental concept



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	<b>OEC, 1.5</b>	<b>Travel Management</b>	of Tourism. CO 2-Overview of the Tourism products and resources of India. CO 3-Understand the basic concept and various components of Tourism management. CO 4-Understand the Functions and Types of Travel Agents and Tour Operators. CO 5-Familiarize the concept of Transport and Accommodation.
<b>9</b>	<b>1 Sem OEC, 1.5</b>	<b>Event Management</b>	CO 1-Understand the process of organizing an event. CO 2-Understand the importance of a checklist in organizing an event. CO 3-Familiarize with organizing corporate events. CO 4-Obtain a sense of responsibility for the multidisciplinary nature of event management. CO 5-Learn to promote the events.
<b>10</b>	<b>2 Sem 2.1 DSC</b>	<b>Financial Accounting and Reporting</b>	CO 1-Exercise the accounting treatments for the departmental undertaking, and the accounting treatments in inter departmental transfers. CO 2-Demonstrate various accounting treatments for dependent branches CO 3- Learn various methods of accounting for hire purchase transactions. CO 4-Learn the methods and accounting procedures of fire insurance claims CO 5-Understand the Basic Concepts of international Reporting Standards
<b>11</b>	<b>2 Sem 2.2 DSC</b>	<b>Human Resource Management</b>	CO 1-Describe the role and responsibility of Human resources manager. CO 2-Describe HRP, Recruitment, Selection and retention process.



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			<p>CO 3-Describe induction, training, and compensation aspects.</p> <p>CO 4-Explain performance appraisal and its process.</p> <p>CO 4-Demonstrate Employee Engagement.</p>
12	2.3 DSC	<b>Business Environment</b>	<p>CO 1-Understanding of components of the business environment.</p> <p>CO 2-Analyze the environmental factors influencing business organizations.</p> <p>CO 3-Demonstrate Competitive structure analysis for select industries.</p> <p>CO 4-Explain the impact of fiscal policy and monetary policy on business.</p> <p>CO 5-Analyze the impact of economic environmental factors on business.</p>
13	2.4 (OECO 3-	<b>Retail Management</b>	<p>CO 1-Understand the Retail Business</p> <p>CO 2-Understand the business operations in Retailing</p> <p>CO 3-Have an overview of the structure and formulate the retail strategies of Retail Business</p> <p>CO 4-Apply the Retailing principles and Theories</p> <p>CO 5-Explore career opportunities in the Retail sector .</p>
14	2.4 (OECO 3-	<b>Management of Non-Government Organizations</b>	<p>CO 1-Understand the Fundamental concept of NGO.</p> <p>CO 2-An overview of the strategy, and structure of NGO.</p> <p>CO 3-Understand the managerial skill of NGO</p> <p>CO 4-Analyze and understand the challenges faced by NGO</p> <p>CO 5- Find career opportunities.</p>
15	3 Sem	<b>Elements of Cost</b>	<p>CO 1-Understand concepts of cost</p>



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	<b>DSC 3.1</b>	<b>Accounting</b>	<p>accounting &amp; Methods of Costing.</p> <p>CO 2-Outline the Procedure and documentations involved in procurement of materials &amp; compute the valuation of Inventory.</p> <p>CO 3-Make use of payroll procedures &amp; compute idle and over time. Discuss the methods of allocation, apportionment &amp; absorption of overheads.</p> <p>CO 4-Prepare cost sheet &amp; discuss cost allocation under ABC.</p>
<b>16</b>	<b>BBA 3.2</b>	<b>Organisational Behaviour</b>	<p>CO 1-Understand the role of OB in business organization.</p> <p>CO 2-Understanding the Behaviour of Individual</p> <p>CO 3- Understand the group behaviour and Team dynamics</p> <p>CO 4-Learn various motivation and leadership theories</p> <p>CO 5-Understand the process of organizational development</p>
<b>17</b>	<b>BBA 3.3 DSC</b>	<b>Business Statistics</b>	<p>CO 1-To understand the basic of statistical data collection and classification</p> <p>CO 2-To Present the data through table and diagrams</p> <p>CO 3-To Analyse the data using the various averages and dispersion</p> <p>CO 4-To Interpret the data using correlation and regressions</p> <p>CO 5-To understand changes in data over a period of time through construction of index number</p>
<b>18</b>	<b>3.6.1 Open Elective Course (OECO 3-</b>	<b>Rural Marketing</b>	<p>CO 1-Describe the importance and application of various concepts of rural marketing.</p> <p>CO 2-Demonstrate the appropriate</p>



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			<p>selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behavior. CO 3-Design a Pricing Strategy that suits the characteristics of rural products and stage in the product life cycle.</p> <p>CO 4-Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.</p> <p>CO 5-Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.</p>
19	3.6.2 Open Elective Course (OECO 3-	Social Media Marketing	<p>CO 1-Understand social media marketing goals for successful online campaigns.</p> <p>CO 2-Analyze the effective social media marketing strategies for various types of industries and businesses.</p> <p>CO 3-Design social media content and create strategies to optimize the content's reach to the target audience.</p> <p>CO 4-Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics.</p> <p>CO 5-Design a suitable social media campaign for the business goals.</p>
20	BBA 4.1 DSC	Management Accounting	<p>CO 1-Understand various management systems.</p> <p>CO 2-Analyze and provide recommendations to improve the operations of organizations through the application of Management accounting techniques.</p> <p>CO 3-Evaluate the benefits of different</p>



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			<p>conventional and contemporary Management systems</p> <p>CO 4-Prepare analyses of various special decisions, using relevant management techniques</p> <p>CO 5-Apply management accounting and its objectives in facilitating decision making.</p>
21	BBA 4.2.1 DSC	<b>Business Analytics</b>	<ul style="list-style-type: none"> <li>• Understand types of analytics and data models</li> <li>• Understand the role of data in decision making, sources and types of Data.</li> <li>• Ability to analyse data using different data analytic tools and draw inferences.</li> <li>• Understand applied statistics for business problems.</li> <li>• Demonstrate visualization of data.</li> </ul>
22	BBA 4.2.2	<b>Indian Financial System</b>	<p>CO 1-Understand the financial system, Institutions, financial markets and services.</p> <p>CO 2-Analyse the concepts relevant to Indian financial market and relevance.</p> <p>CO 3-Understand concept of financial services, types and functions.</p> <p>CO 4-Understand the types of financial Instruments.</p> <p>CO 5-Demonstrate an understanding the functioning of stock markets.</p>
23	4.3	<b>Financial Management</b>	<p>CO 1-Identify the goals of Financial Management. CO 2-Enrich knowledge about financial decision making.</p> <p>CO 3-Evaluate projects using capital budgeting techniques.</p> <p>CO 4-Design optimum capital structure using EBIT and EPS analysis.</p> <p>CO 5-Evaluate working capital</p>



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			effectiveness in an organization.
24	4.7.1 (OECS) 3-	<b>Business Leadership Skills</b>	CO 1-Understand the significance of leadership skills for effective people management. CO 2-Increase the comprehension of leadership through various leadership theories. CO 3-Analyse different leadership styles, types, patterns and functions. CO 4-Demonstrate an understanding of various leadership approaches for effective management of people. CO 5-Demonstrate an awareness of ethical leadership. CO 6-Understand the emerging trends in Leadership.
25	4.7.2 (OECS) 3-	<b>Personal Wealth Management</b>	CO 1-Demonstrate an understanding of the importance of Wealth Management and Financial Planning in personal life. CO 2- Identify the Real Estate Investment Routes and understand the tax planning that minimises tax burden. CO 3-Select and Apply the Asset Allocation strategies to balance between Risk and Return. CO 4-Analyse the Retirement Planning Benefits and retirement strategies to provide regular income for life. CO 5-Understand the basic principles and importance various insurance policies.
26	BBA5.1	<b>Production and Operations Management (DSC 13)</b>	CO 1- Understand the Production and Operations Management in business CO 2- Understanding Plant Location and Layout of different production units.



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			<p>CO 3- Comprehend the challenges of Inventory Management.</p> <p>CO 4- Understand the techniques of Production Planning and Control.</p> <p>CO 5- Understand the mechanism of waste management.</p>
27	BBA5.2	<b>Income Tax – I (DSC 14)</b>	<p>CO 1- Comprehend the procedure for computation of Total Income and tax liability of an individual.</p> <p>CO 2- Understand the provisions for determining the residential status of an Individual.</p> <p>CO 3- Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.</p> <p>CO 4- Compute the income house property for different categories of house property.</p> <p>CO 5- Comprehend TDS &amp; advances tax Ruling and identify the various deductions under section 80</p>
28	BBA 5.3	<b>Banking Law and Practice (DSC 15)</b>	<p>CO 1- Understand the legal aspects of banker and customer relationship.</p> <p>CO 2- Open the different types of accounts.</p> <p>CO 3- Describe the various operations of banks.</p> <p>CO 4- Understand the different types of crossing of Cheques and endorsement.</p> <p>CO 5- Understanding of different types of E-payments.</p>
29	FN1	<b>Advanced Corporate</b>	<p>CO 1- Understand and determine the overall cost of capital.</p>



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		<b>Financial Management (DSCO 5-</b>	<p>CO 2- Comprehend the different advanced capital budgeting techniques.</p> <p>CO 3- Understand the importance of dividend decisions and dividend theories.</p> <p>CO 4- Evaluate mergers and acquisition.</p> <p>CO 5- Enable the ethical and governance issues in financial management.</p>
<b>30</b>	<b>MK 1</b>	<b>Consumer Behaviour (DSCO 5-</b>	<p>CO 1- Understanding of Consumer Behaviour towards products, brands and services.</p> <p>CO 2- Distinguish between different consumer Behaviour influences and their relationships.</p> <p>CO 3- Establish the relevance of consumer Behaviour theories and concepts to marketing Decisions decisions.</p> <p>CO 4- Implement appropriate combinations of theories and concepts.</p> <p>CO 5- Recognise social and ethical implications of marketing actions on consumer Behaviour</p>
<b>31</b>	<b>HRM1</b>	<b>COMPENSATION AND PERFORMANCE MANAGEMENT (DSCO 5-</b>	<p>CO 1- Understand the concepts of Compensation management.</p> <p>CO 2- Describe job evaluation and its methods.</p> <p>CO 3- Evaluate the different methods of wages.</p> <p>CO 4- Describe performance management and methods of performance management.</p>



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			CO 5- Preparation of Payroll.
32	<b>BBA 5.6 Vocational</b>	<b>INFORMATION TECHNOLOGY FOR BUSINESS</b>	CO 1- Understand the fundamentals of information technology CO 2- Understand usage of information technology in business. CO 3- Learn core concepts of computing and modern systems CO 4- Applications of Excel and SQL. CO 5- Awareness about latest information.
33	<b>Com. 5.7 (SEC-VCO 2-</b>	<b>EMPLOYABILITY SKILLS</b>	CO 1- The basic concept of quantitative ability CO 2- the basic concept of logical reasoning skill CO 3- the basic concept of analytical ability CO 4- acquire satisfactory competency in the use of reasoning CO 5- able to solve the placement and various competitive examination papers quantitative aptitude, logical reasoning and analytical ability
34	<b>BBA. 6.1</b>	<b>Business Law</b>	a. Comprehend the laws relating to Contracts and its application in business activities. b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a Seller. c. Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments. d. Understand the significance of Consumer Protection Act and its features e. Understand the need for Environment Protection.
35	<b>BBA 6.2</b>	<b>Income Tax – II</b>	CO 1- Understand the procedure for



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			<p>computation of income from business and other Profession.</p> <p>CO 2- the provisions for determining the capital gains.</p> <p>CO 3- Compute the income from other sources.</p> <p>CO 4- Demonstrate the computation of total income of an Individual.</p> <p>CO 5- Comprehend the assessment procedure and to know the power of income tax authorities.</p>
36	BBA 6.3	<b>International Business</b>	<p>CO 1- Understand the concept of International Business.</p> <p>CO 2- Differentiate the Internal and External International Business Environment.</p> <p>CO 3- Understand the difference MNC and TNC</p> <p>CO 4- Understand the role of International Organisations in International Business.</p> <p>CO 5- Understand International Operations Management.</p>
37	FN2	<b>Security Analysis and Portfolio Management (DSCO 5-</b>	<p>CO 1- Understand the concept of basics of Investment.</p> <p>CO 2- Evaluate the different types of alternatives.</p> <p>CO 3- Evaluate the portfolio and portfolio management.</p> <p>CO 4- Understand the concept of risk and returns</p> <p>CO 5- Gain the knowledge of fundamental and technical analysis.</p>



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38	MK 2	<b>Advertising and Media Management (DSCO 5-</b>	<p>CO 1- Understand the nature, role, and importance of IMC in marketing strategy</p> <p>CO 2- Understand effective design and implementation of advertising strategies</p> <p>CO 3- Present a general understanding of content, structure, and appeal of advertisements</p> <p>CO 4- Understand ethical challenges related to responsible management of advertising and brand strategy.</p> <p>CO 5- Evaluate the effectiveness of advertising and agencies role</p>
39	HRM 2	<b>Cultural Diversity at Work Place (DSCO 5-</b>	<p>CO 1- Understand, interpret question reflect upon and engage with the notion of “diversity”.</p> <p>CO 2- Recall the cultural diversity at work place in an organization.</p> <p>CO 3- Support the business case for workforce diversity and inclusion.</p> <p>CO 4- Identify diversity and work respecting cross cultural environment.</p> <p>CO 5- Assess contemporary organizational strategies for managing workforce diversity and inclusion.</p>
40	<b>BBA 6.6 Vocational</b>	<b>GOODS AND SERVICES TAX</b>	<p>CO 1- Understand the basics of taxation, including the meaning and types of taxes, and the differences between direct and indirect taxation.</p> <p>CO 2- Analyze the history of indirect taxation in India and the structure of the Indian taxation</p>



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			<p>system.</p> <p>CO 3- Understand the framework and definitions of GST, including the constitutional framework, CGST, SGST, IGST, and exemptions from GST.</p> <p>CO 4- Understand the time, place, and value of supply under GST, and apply this knowledge to calculate the value of supply and determine GST liability.</p> <p>CO 5- Understand input tax credit under GST, including its meaning and process for availing it, and apply this knowledge to calculate net GST liability.</p>
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