

**VIVEKANANDA GOVERNMENT DEGREE COLLEGE,
VIDYANAGAR, HYDERABAD**

(Affiliated to Osmania University)

Accredited by NAAC with “B” Grade ISO 9001:2015

Commerce



**Programme Outcomes
Programme Specific Outcomes
Course Outcomes**

**Department of Commerce
Department of Business Administration**

Department of commerce

<p>Programme Bachelor of Commerce</p>	<p>Programme outcomes (POs)-</p> <p>PO 1. Bachelor of Commerce is one of the strongest undergraduate Programme attracting full intakes every year</p> <p>PO 2. Students completing B. Com will gain minimum employment for their livelihood in the areas of commercial services, financial markets, manufacturing, construction and service companies.</p> <p>PO 3. This course is designed to provide students with a wide range of Business skills and understanding in streams like Auditing, Finance, Business Statistics, Accounting, Taxation and Management</p> <p>PO 4. A degree in B. Com opens up innumerable career options and opportunities to the aspiring managers both in India and abroad.</p> <p>PO5. This course prepares an individual graduate to start a business of his/ her own in the capacity of an entrepreneur.</p> <p>PO 6. B.com graduates will get an opportunity to be selected in Government sector at junior level officer cadres.</p> <p>PO 7 this course enables the student to serve in banking sector at various positions as Manager, Bank Officer, Probationary officers and clerical cadre employment.</p> <p>PO 8 The program also empowers the graduates to appear for various competitive examinations or choose the post graduate programme of their choice.</p>
	<p>Programme specific out comes (PSOs)</p>
<p>B.com.(General) T/M & E/M</p>	<p>PSO1: Students undergoing the Bachelor of Commerce with Conventional flavour will study the basic knowledge of Business, Industry, Commerce, Trade and Auxiliaries to Trade.</p> <p>PSO2: After completing their graduation, students will be equipped to work in the cadre of Probationary Officers, Clerical cadre and BPO and Financial services at lower level in the pyramid of commercial knowledge.</p> <p>PSO3: Understand how business organisations operating at national and international environment and study the development and implementation of Accounting, managerial activities and organisational issues in International Business.</p> <p>PSO4: Be aware of the challenges of assisting for international companies both large and small, the fundamentals of globalization and international trade and marketing</p> <p>PSO5: Be equipped with a thorough understanding of financial markets and stock markets.</p>

	<p>PSO6: Complete a summer internship of eight weeks in manufacturing, service, trading and business department/ division of a Company.</p> <p>PSO7: Have visited at least one corporate facility to gain a deeper understanding of its culture, business environment & financial system.</p>
B. Com (Computers)	<p>PSO1: Students graduated in B. Com Computers will be able to go out into the industry services and manufacturing organisations with colourful mix of commerce and computers knowledge.</p> <p>PSO2: Acquire a thorough conceptual knowledge of subjects relating to Accounts, Finance, Banking, Insurance, Marketing, Law and Economics</p> <p>PSO3: students learn and acquire concepts and mechanics of E-Commerce and be able to design a simple website.</p> <p>PSO4: Gain a working knowledge of programming languages relevant to industry and databases</p> <p>PSO5: Be capable of working in groups and understanding interpersonal and Team dynamics.</p> <p>PSO6: Be equipped with latest trends in business automation, a basic knowledge of statistical tools required for business analytics & skill sets required for leadership & management.</p>
B.COM (Computer applications)	<p>PSO1: In the modern times of hyper Computerised business environment, a new course with total focus on software applications suitable to the national and international companies</p> <p>PSO2: students will acquire the knowledge to handle the given tasks in Accounting, Statistical Applications, Taxation, General Management and Commercial Correspondence in Corporate sector.</p> <p>PSO3: students will be completely acquainted with all branches of accounting required for a B. Com Computer Applications degree and have a thorough understanding of basic papers in Finance, Software Applications, Human Resource Analytics</p> <p>PSO4: students have exposure to computerised accounting and current trends in Accounting, Finance and Banking sector</p> <p>PSO5: students have exposure to problem solving in real time, practical problems/ cases which will form part of skill assessment relating to: (a) Cost Accountancy (b) Taxation(C) Banking software (d) Designed softwares (e) Final accounts of Partnership firm/ Company.</p> <p>PSO6: students will be enabled to critically evaluate, analyze financial statements and interpret the same.</p>

	PSO7: This program provides an overview of international accounting standards
Programme Bachelor of Business administration	<p>Programme outcomes (POs)-</p> <p>PO1. Bachelor of Business Administration at undergraduate level offers the managerial, Administrative, Marketing, Business Strategy operations Management Knowledge to the students graduating from this discipline.</p> <p>PO 2. This program also offers specializations in the management areas like Finance, Marketing and HR fields.</p> <p>PO 3. This course prepares a professional graduate to start a business of his/ her own in the capacity of an entrepreneur.</p> <p>PO 4. In the wake of Liberalisation, Privatisation and Globalisation (LPG), Corporate sector needed graduate level business management professionals to discharge the lower level managerial activities like planning, organising, staffing, directing, controlling, communicating, coordinating, reporting, budgeting, motivating, morale building activities to transform the managerial actions from energy end to synergy end.</p> <p>PO5. After completion of BBA, Students mainly focus for Professional MBA's or Employment opportunities' in Suitable positions in domestic and Multinational Corporations.</p>
	Programme specific out comes (PSOs)
Bachelor of Business administration	<p>PSO1: this course aims at providing knowledge about Planning and organising the corporate routine activities under the guidance of general administration management.</p> <p>PSO2: this program caters the needs of the Human Resource Department in recruitment, selection, training, placement and induction activities.</p> <p>PSO3: this program helps in designing the Corporate strategy and budgeting department in operational strategy formulation, assisting the CEO, CGM's, VP's Gm's in strategy execution, market survey and performance evaluation.</p> <p>PSO4: this program enables BBA graduate to scan the business environment and grab the emerging business opportunities and turn the corporate problems and weaknesses in the business opportunities and strengths in the area of operational management.</p> <p>PSO5: this program enables graduates in managing the company to face the emerging challenges under the guidance of senior executives particularly by focussing on profit maximisation, welfare maximisation along with the cost control and cost reduction</p>

DEPARTMENT OF COMMERCE – COURSE OUTCOMES

S.NO	COURSE CODE	COURSE TITLE	COURSE OUTCOMES (CO)
1	104	DSC 1A FINANCIAL ACCOUNTING -I	<p>CO1: this course intends to develop conceptual understanding of fundamentals of Financial Accounting system and to impart skills in accounting for various kinds of business transactions.</p> <p>CO2: Students are enabled to prepare financial statements in accordance with appropriated standards and interpret the business implications of financial statements</p> <p>CO3: students will be able to prepare accounting information for planning and control and for the evaluation of finance</p> <p>CO4: students will acquire knowledge in accounting principles and accounting standards.</p> <p>CO5: students will be acquainted with procedure to prepare the various subsidiary books of accounting</p> <p>CO6: students will gain knowledge reconciling the cash book and pass book by preparing Bank reconciliation statement in the event of favourable and unfavourable balances.</p> <p>CO 7: students will get thorough knowledge in differentiating capital and revenue expenditure and receipts. Further, they learn how to identify and rectify the mistakes committed while recording of business transactions.</p> <p>CO 8: students will gain knowledge about preparation of Final accounts of Sole Trader business.</p>
2	204	DSC 1B FINANCIAL ACCOUNTING - II	<p>CO1: students will learn how to prepare trade bills and their accounting treatment in books of Drawer and Drawee</p> <p>CO2: students get acquainted with procedure and maintenance of accounting books for Consignment.</p> <p>CO3: students get acquainted with procedure and maintenance of accounting books for Joint ventures.</p> <p>CO4: students gain insight in preparation of statement of affairs under Single entry method of accounting</p>

			CO5: students will learn about Receipts and Payments A/c, Income and Expenditure a/c and Balance sheet for Non-Profit organisations.
3	105	DSC 2 BUSINESS ECONOMICS	<p>CO1: Students will be Provided an insight into the application of economic principles and tools in business practices.</p> <p>CO2: students are acquainted with knowledge and application of economic theory in business decision making in dynamic Environment.</p> <p>CO3: students get knowledge in Demand concept, types of demand, Law of Demand and types of Elasticity of Demand.</p> <p>CO4: students get knowledge in understanding the concept of supply in economics, law of supply and theory of Consumer behaviour.</p> <p>CO5: students will learn the concept of production, production function, Law of variable proportions.</p> <p>CO6: students get acquaintance with theory of cost, cost curves, revenue curves and Break-even analysis.</p>
4	106	DSC 3 BUSINESS ORGANISATION	<p>CO1: To acquaint the students with the basics of business, trade, Industry and commerce, Nature, objectives and functions of business.</p> <p>CO2: students enabled to understand the different forms of business organisations with respect to advantages and disadvantages</p> <p>CO3: students get knowledge about the legal formalities and various documents required for incorporation of Joint stock companies.</p> <p>CO4: students get practical insight in availing the Industrial finance, traditional and modern sources of raising corporate finance.</p> <p>CO5: students gain knowledge about the stock exchange functions, working of stock exchange, role SEBI in regulating the stock exchange.</p>
5	205	DSC 2B MANAGERIAL ECONOMICS	CO1: This paper imparts conceptual and practical knowledge of managerial economics.

			<p>CO2: students understands the nature scope, importance, characteristics of Managerial Economics</p> <p>CO3: Students will get practical knowledge in Demand forecasting techniques.</p> <p>CO4: students get the conceptual and practical knowledge of Markets and its analysis along with price determination in various market conditions.</p> <p>CO5: students will study concepts like National income, methods of measurement, business cycles, Inflation, Deflation and stagflation.</p> <p>CO6: students acquire conceptual understanding in Fiscal and monetary policies</p>
6	206	DSC 3B PRINCIPLES OF MANAGEMENT	<p>CO1: This course enables students to develop executive capabilities of integrating knowledge of core business functions and applying in complex, ambiguous and unfamiliar management situations.</p> <p>CO2: Students are developed with the capability to lead teams as well as be effective members and who can work and communicate effectively with diverse team members to identify and solved problems and make responsible recommendations.</p> <p>CO3: students will develop an awareness of their own values, strengths, and passions through self-reflection</p> <p>CO4: Students will learn about planning-types and approaches of planning and Management by Objectives (MBO).</p> <p>CO5: students get conceptual understanding about meaning, process and types of organisation, Span of Supervision and its determination</p> <p>CO7: students will learn the concept of Authority and how to delegate the work in an organisation effectively</p> <p>CO8: students understand the concepts like co-ordination, control, requirements for effective co-ordination and control</p>
7	301	SEC -1 PRINCIPLES OF INSURANCE	<p>CO1: to make students learn the principles of insurance.</p>

			<p>CO2: students will acquire knowledge regarding risk management, different clauses of insurance, importance of insurance, fixing premiums, re-insurance, insurance market, role of regulators and role of insurance in economic development and social security.</p> <p>CO3: students get understanding about insurance terms, principles of insurance, life insurance products and various life insurance policies.</p>
8	304	DSC 1C ADVANCED ACCOUNTING	<p>CO1: this paper enables the students to acquire the accounting knowledge of Partnership firms by understanding the concepts like partnership Deed, maintenance of capital accounts and accounting treatment in event of admission, retirement and death of partner.</p> <p>CO2: students will learn the accounting treatment of Dissolution and Insolvency of partnership firm.</p> <p>CO3: students acquire knowledge about issue of shares, debentures, underwriting and its accounting treatment.</p> <p>CO-4: students discuss about SEBI guidelines for issue of Bonus shares and its accounting treatment.</p> <p>CO-5: students learn about the new companies act 2013, and preparation of final accounts of companies as per new companies' act 2013.</p> <p>CO-6: students learn the concept of Good will and methods Goodwill valuation.</p> <p>CO-7: students understand the concept of shares and various methods of shares valuation.</p>
9	305	DSC 2C INCOME TAX-I	<p>CO1: This paper enables the student to acquire conceptual and legal knowledge about the Income tax provisions relating to computation of income different Heads with reference to an Individual assessee.</p> <p>CO2: the students will learn the concepts like Income tax, Assessee, assessment Year, previous year, person, gross total income, residential status, incidence of tax and types of incomes</p>

			<p>CO3: the students will get knowledge about identifying and computation of Agricultural income.</p> <p>CO4: students will understand the concept of salary income, allowances, perquisites, and deductions from salary and computation of Income from salary.</p> <p>CO5: students will understand the concepts of House property income from let out house; self-occupied house and procedure of computation of income from House property.</p> <p>CO-6: students will gain knowledge about computation procedure for calculating income from Business and profession and provisions and condition for charging depreciation</p>
10	306	DSC 3C BUSINESS STATISTICS -I	<p>CO1: This paper inculcates analytical and computational ability among students.</p> <p>CO2: students will understand the concepts of statistics and its nature, scope, limitations.</p> <p>CO3: students will gain insight into the various steps and procedure in planning of statistical investigation and methods of data collection.</p> <p>CO4: students will learn the skills to present statistical data in diagrammatic and graphic form.</p> <p>CO-5: students learn measures of central tendency namely mean median, mode, harmonic mean and geometric mean with their practical uses and limitations.</p> <p>CO-6: students will understand the concept of Dispersion- measures of Dispersion, Skewness- measures of skewness.</p> <p>CO-7: students get acquainted with the concept, types and methods of calculating co-relation.</p>
11	401	SEC- 2 PRACTICE OF LIFE INSURANCE	<p>CO1: students learn about concepts related to life insurance, life insurance organisations, and types of life insurance policies, group insurance, group gratuity schemes and premium calculations.</p> <p>CO2: students get practical knowledge about settlement of claims of insurance, concept of underwriting, financial planning and tax saving schemes.</p>

12	404	DSC 1D CORPORATE ACCOUNTING	<p>CO1: students acquire knowledge of Accounting standard no. 14 and preparation of accounts of Banking and Insurance companies.</p> <p>CO2: students get acquainted with procedure of company liquidation by preparing statement of affairs, liquidator's remuneration and liquidator's final statement of account</p> <p>CO3: students understand the concept of Amalgamation-types, purchase consideration and accounting treatment in the books of transferor and transferee companies.</p> <p>CO4: students will gain the conceptual understanding about Internal reconstruction and Acquisition of Business and accounting treatment in books</p> <p>CO5: students understand the accounting treatment of Banking companies and legal provisions relating to final accounts.</p> <p>CO-6: students understand the accounting treatment of Insurance companies and legal provisions relating to final accounts.</p>
13	405	DSC 2D INCOME TAX -II	<p>CO1: To acquire conceptual and legal knowledge about Income tax provisions relating to computations of Income from different heads with reference to an Individual Assessee.</p> <p>CO2: the students will gain understand meaning of capital gains both short- and long-term capital gain and procedure for computation of long term and short-term capital gains</p> <p>CO3: students will learn computation of Income from other sources which includes general incomes, specific income, dividends, interest on securities and casual incomes and deductions under sec 57.</p> <p>CO4: students will learn concept and legal provisions relating to clubbing and aggregation of income.</p> <p>CO5: students get acquaintance about the legal provisions of set-off and carry forward of Losses.</p>

			<p>CO6: students will learn various deductions under sections 80C to 80U while computing Gross total income.</p> <p>CO 7: students will understand the assessment of Individuals by calculating Total income and tax liability.</p> <p>CO8: students will be acquainted with assessment procedure, various types of returns, filing of e-returns and rectification of mistakes.</p>
14	406	DSC 3D BUSINESS STATISTICS -II	<p>CO1: This paper inculcates analytical and computational ability among the students</p> <p>CO2: the students will learn the concepts of regression, lines of regression and practical usage of regression lines</p> <p>CO3: the students will learn the concepts of index numbers and methods constructing index numbers.</p> <p>CO4: the students will learn the concepts of Time series, components methods and uses and limitations of time series.</p> <p>CO5: the students will learn the concepts of probability and approaches, theorems of probability.</p> <p>CO5: the students will understand the importance and usage of binomial, Poisson and normal distribution in real time problem solving in organisations.</p>
15	407	DSC – 4 D FINANCIAL STATEMENT ANALYSIS	<p>CO1: this paper provides insights to acquire knowledge and techniques of Financial statements' analysis</p> <p>CO2: students will understand the meaning, components of financial statements – income statement and balance sheet and its features</p> <p>CO3: students get acquaintance with Techniques of financial statement analysis by preparing comparative and common size statement and trend analysis.</p> <p>CO4: students will learn technique of Ratio analysis along with classification, advantages and disadvantages of various Ratios.</p> <p>CO 5: students get knowledge about the concept of funds flow and preparation of statement of changes in working capital.</p>

			CO6: students get acquaintance with cash flow statement preparation, its importance and differences with funds flow statement
16	501	SEC-3 PRACTICE OF GENERAL INSURANCE	CO1: To make the students understand about general insurance policies, classification of general insurance companies, policy documents and forms and Indian and international insurance markets. CO2: to acquire the practical knowledge on underwriting, premium calculations, risk sharing methods, process of claim management and insurance reserves and accounting
17	502	GE 1 INTRODUCTION TO INDIAN ECONOMY	CO1: To make students understand the structure, characteristics, and latest developments of Indian economy. CO2: to make students learn about policy aspects of Indian economy such as LPG, unemployment and industrial policies.
18	503	DSC 1 E COST ACCOUNTING	CO1: To keep the students conversant with the ever-increasing frontiers of Cost Accounting knowledge and techniques CO2: The students understand clearly how to reduce and control the cost during the course of production because cost is a vital aspect in the modern business. CO3: To provide knowledge about the ascertainment of Cost and the profitability of each of the products and advise the management to maximise its profit. CO4: the students understand the concept of cost accounting, its features, objectives, functions and respective advantages and limitations CO5: students get the knowledge about inventory control techniques like stock levels, EOQ, ABC analysis, JIT, VED, FSND CO6: the students get the knowledge about Direct and Indirect Labour cost, methods of payment of wages and overheads classification. CO7: students are provided with practical knowledge of Unit costing, Job costing, Contract costing, Process costing concepts and cost sheet preparation.

19	504	DSC 2 E BUSINESS LAW	<p>CO1: This paper makes the students acquire the basic conceptual knowledge of different laws relating to Business</p> <p>CO2: the students acquire the knowledge about development of Law in Independent India</p> <p>CO3: students discuss about the Indian Contract Act 1872, legality of Object and consideration and Discharge of contract.</p> <p>CO4: students will get acquaintance with Sale of Goods act 1930 which includes essentials of valid sale, definition and types of goods, transfer of property, and rules of transfer of property.</p> <p>CO5: the students will get an idea about the consumer protection act 1986 including definition of consumer, settlement of consumer disputes and procedure for complaint Redressal</p> <p>CO6: the students will discuss about Trademarks, Patents, Copy Rights and Intellectual property Rights.</p> <p>CO7: students will acquire knowledge about Information Technology act and Environmental protection Act.</p>
20	505	DSC 3E BANKING THEORY AND PRACTICE	<p>CO1: The students get acquaintance with working of Indian banking system.</p> <p>CO2: students understand the origin and growth of banking in India along with nationalisation of banks and emerging trends in commercial banking.</p> <p>CO3: students get knowledge about formation, organisational structure, management and functions of Reserve bank of India.</p> <p>CO4: students get insight into the types of banks, organisational structure and management of banks.</p> <p>CO5: students enabled to understand the relationship between Banker and Customer, KYC norms, procedure for opening Bank account.</p> <p>CO6: students acquire knowledge about Negotiable instruments, their features and legal provisions relating to precautions to be taken while advancing loans against various collateral securities.</p>

			<p>CO7: The goal is to develop student's analytical and consulting skills in the area of Banking. The course is targeted to those students whose major is in Banking administration, business –bank relations, or management in the service industry</p>
21	506	DSC 4E AUDITING	<p>CO1: This course enables the students to be well versed in the fundamental concepts of Vouching, Verification, Rights, duties and liabilities of Auditors.</p> <p>CO2: the students understand the definition, evolution objectives and importance of Audit and Audit procedure.</p> <p>CO3: students discuss about procedure of appointment, qualifications, disqualifications, qualities, remuneration, rights, duties and criminal liabilities of Auditors.</p> <p>CO4: the students will get knowledge about objectives and types of vouchers and procedure of vouching of transactions.</p> <p>CO5: students understand of verification and valuation of assets.</p> <p>CO6: This course gives the knowledge of examining the principles and practices of internal and external auditing.</p>
22	507	DSE 1A COMPUTERISE D ACCOUNTING	<p>CO1: This paper makes the students to acquire the knowledge of computer software in maintaining the accounting books.</p> <p>CO2: the students understand as how to maintain the accounts in ERP package with respect to Tally package.</p> <p>CO3: students get an idea as how maintain inventory masters for stocks along with godowns in Tally package.</p> <p>CO4: students understand the procedure for recording the day-to-day transactions in ERP – Tally package.</p> <p>CO5: students acquire knowledge to prepare accounts receivable and payable in Tally ERP package.</p> <p>CO6: students learn the procedure for generating the MIS reports in Tally ERP package.</p>

23	508	DSE 2A ACCOUNTING STANDARDS	<p>CO1: this paper makes the students acquire the knowledge of provisions and application of Indian accounting Standards.</p> <p>CO2: students get an idea about objectives, benefits, limitations and process of formulation of accounting standards in India.</p> <p>CO3: students understand the disclosure of accounting policies, valuation of inventories, cash flow statement, contingencies and events occurring after balance sheet date.</p> <p>CO4: student will understand the various standards like AS 10, AS11, AS12, AS 13 and AS 14.</p> <p>CO5: students will acquire knowledge about the introduction of Ind AS and its significance.</p>
24	601	SEC-4 REGULATION OF INSURANCE BUSINESS	<p>CO1: to equip the student with the knowledge regarding insurance business regulations.</p> <p>CO2: to acquaint the students with knowledge of life and Non – life insurance legislations, KYC, IRDA, ULIPS, health insurance regulations.</p> <p>CO3: students will acquire knowledge related to assignment, nominations and transfer provisions.</p> <p>CO4: students learn the procedure of grievance redressal, claim settlement and present trends in insurance regulations at international level.</p>
25	602	GE-2 SECTORS OF INDIAN ECONOMY	<p>CO1: to equip the students with knowledge regarding basics of Indian economy</p> <p>CO2: students get practical awareness about green revolution, Food security, Legislation schemes, Public Distribution system and Agricultural marketing.</p> <p>CO3: students gain knowledge in Rural credit schemes and working of RRBS, NABARD.</p> <p>CO4: students learn Role and pattern of industrialisation, Trade Union Movement, Balance of payments, SEZs, role of Public finance in industrial finance.</p>

26	603	DSC THEORY AND PRACTICE OF GST	<p>CO1: to equip the students with knowledge of theory and practice of GST</p> <p>CO2: students learn the basic concepts registration for GST, supply of goods, tax invoice, input tax, CENVAT, input VAT, GST returns and payment of tax.</p> <p>CO3: students are enabled to understand interstate, intra state transfer of goods and maintaining GST returns.</p> <p>CO4: students understand practical knowledge of recording advanced entries, adjustment entries and return filing of GST. CO5: students are enabled to understand interstate, intra state supply of services and maintaining GST returns.</p> <p>CO6: students get insight into recording advanced entries in GST and migration to ERP</p>
27	603	DSC 1F MANAGERIAL ACCOUNTING	<p>CO1: This paper makes the students to acquire knowledge in managerial accounting decision making techniques and reporting.</p> <p>CO2: students get an understanding about managerial accounting features, objective, scope, functions and advantages and disadvantages.</p> <p>CO3: the students get knowledge about the marginal costing and absorption costing and application marginal costing with CVP analysis.</p> <p>CO4: the students understand the decision-making techniques for products like sell or process, operate or shut-down and special-order pricing.</p> <p>CO5: the students learn the cost budget preparation and essentials of budgetary control systems in detail.</p> <p>CO6: the students understand the standard costing, historical costing and variance analysis.</p>
28	BC 604	DSC 2F COMPANY LAW	<p>CO1: Students understand legal provisions applicable for establishment, management and winding up of companies in India as companies act 2013.</p> <p>CO2: students understand the legal procedure of incorporation, promotion and registration of a joint stock company.</p>

			<p>CO3: student learns about qualification, position, appointment, removal, duties and liabilities of a director.</p> <p>CO4: students get practical insight about the appointment, duties and liabilities of company secretary.</p> <p>CO5: students learn the concepts and procedure for holding the company meetings like share holders' meetings, statutory meeting, annual general body meeting, extraordinary general body meeting and Board meetings.</p> <p>CO6: students learn the concepts and procedure of winding up of a company.</p>
29	605	DSC 3F FINANCIAL INSTITUTIONS AND MARKETS	<p>CO1: Students get familiarise with various financial institutions and markets.</p> <p>CO2: students understand about the components, functions of Indian financial system and its weaknesses.</p> <p>CO2: students get awareness about various financial institutions like commercial banks, Merchant bankers, venture capital institutions, hire purchase institutions, leasing and non-banking finance companies.</p> <p>CO3: students gain knowledge about the functioning of Indian money market and role of RBI in money market.</p> <p>CO4: students get insight into the Evolution, instruments, and players in Debt market. Further, get understanding of Bonds, types of bonds and Bond rating concept.</p> <p>CO5: students understanding about the development of Equity culture in India Further they understand of Secondary Market Stock exchanges in India and recent developments in Stock markets. Also, they get awareness about SEBI objectives and functions.</p>
30	606	DSC 4F COMMERCE LAB	<p>CO1: Students become familiar with various business documents and acquire practical knowledge to improve overall skill and talent.</p> <p>CO2: students acquire practical knowledge of starting a business by studying shops and establishment act.</p>

			<p>CO3: students will acquire the practical knowledge of finance, banking and insurance documents like promissory notes, bill of exchange, cheque, pay-in-slip, withdrawal form, KYC, account opening and Nomination forms</p> <p>CO4: students will acquire the practical knowledge of documents required for incorporation of a company like MOA, AOA, and Certificate of incorporation and certificate of commencement of business.</p> <p>CO5: students will acquire the practical knowledge about documents required under income tax act like PAN, TAN, TDS, Form-16, TDS return and registration of GST.</p> <p>CO6: students will acquire the practical knowledge about forms of business organisations, hierarchy of banking business in India, export import procedure, powers of RBI, SEBI, IRDA and ROC.</p>
31	608	DSE 2B ADVANCED CORPORATE ACCOUNTING	<p>CO1: students gain knowledge about accounting standards 19 and 21 – Leasing and Holding companies.</p> <p>CO2: students gain knowledge about legal requirements for preparing consolidated financial statements for holding and subsidiary companies.</p> <p>CO3: students learn implementation of double account system for Electricity companies.</p> <p>CO4: students learn about different systems of accounting for price level changes.</p> <p>CO5: students get practical knowledge in leasing, types of lease and accounting treatment in the books of lessee and lessor.</p> <p>CO5: students understand the concepts of Human resource accounting and social responsibility accounting.</p>

COURSE OUTCOMES OF BACHELOR OF BUSINESS ADMINISTRATION

S.NO	COURSE CODE	COURSE TITLE	COURSE OUTCOMES (CO)
1	101	DSC PRINCIPLES OF MANAGEMENT	<p>CO1: this course provides a broad and integrative introduction to the theories and practice of management</p> <p>CO2: this course enables student to understand evolution, meaning, scope, functions and principles of management.</p> <p>CO3: the students get insight into the meaning, objectives, process and types of planning. Further they learn about concept of decision making and its process.</p> <p>CO4: the students understand the concept of organising which includes meaning, importance, types of organisations along with authority, responsibility, Delegation, centralisation and decentralisation.</p> <p>CO5: the students learn the process of recruitment and selection of human resource. Further, they learn theories of motivation, leadership styles and concept of control and co-ordination.</p> <p>CO6: the students will learn new emerging issues such as TQM, technology management, talent and knowledge management, organisational change and corporate social responsibility.</p>
2	102	DSC BASICS OF MARKETING	<p>CO1: this course provides a broad overview of the theories and concepts and principles marketing</p> <p>CO2: this course enables student to understand evolution, meaning, scope, and importance of marketing and an understanding of Marketing environment at micro and macro level.</p> <p>CO3: student get practical insight about target market, product positioning and market segmentation.</p> <p>CO4: the students get in-depth understanding of concept of new product, its need and limitations and stages in the new product development.</p>

			<p>CO5: students understand the concept of product, product life cycle, marketing strategies of product, pricing methods and strategies.</p> <p>CO6: the students learn the concepts of promotion mix, promotional tools and marketing channels.</p>
3	103	DSC BUSINESS ECONOMICS	<p>CO1: this course enables students to apply micro economic concepts and tools for business problems and making accurate decision pertaining to business firms.</p> <p>CO2: the students can understand the concepts related to nature definition, scope and characteristics of business economics.</p> <p>CO3: students get knowledge about law of demand and exceptions to the law along with elasticity of demand and law of supply.</p> <p>CO4: students learn various production and cost concepts like theory of production, production function and input and output combinations in short run.</p> <p>CO5: students get understanding of cost concepts, cost classification and cost curves in long and short run.</p> <p>CO6: students get acquaintance with various market structures and price determination in different markets.</p>
4	201	DSC ORGANISATIONAL BEHAVIOUR	<p>CO1: This course objective is to explain the students about the fundamentals of managing business and to understand individual and group behaviour at work place so as to improve the effectiveness of an organisation.</p> <p>CO2: this course enables the students to understand meaning, evolution and factors influencing the organisational behaviour.</p> <p>CO3: the students are provided with insight into meaning, importance and theories of motivation and leadership styles.</p>

			<p>CO4: the students learn the concept group dynamics, types of groups, group cohesiveness, and types of teams, transactional analysis and Johari window.</p> <p>CO5: students will learn about meaning, importance, factors contributing to organisational change and concept of organisational development.</p> <p>CO6: students get concept of organisational culture, organisational effectiveness and types of conflicts</p>
5	202	DSC BUSINESS STATISTICS	<p>CO1: This paper inculcates analytical and computational ability among students.</p> <p>CO2: students will understand the concepts of statistics and its nature, scope, limitations. Further, students will gain insight into the various steps and procedure in planning of statistical investigation and methods of data collection. They also learn the skills to present statistical data in diagrammatic and graphic form.</p> <p>CO-3: students learn measures of central tendency namely mean median, mode, harmonic mean and geometric mean with their practical uses and limitations. Further, they will understand the concept of Dispersion-measures of Dispersion, Skewness-measures of skewness.</p> <p>CO-4: the students will learn the concepts of index numbers and methods constructing index numbers.</p> <p>CO5: the students will learn the concepts of probability and approaches, theorems of probability, sampling and methods of sampling.</p> <p>CO-6: students get acquainted with the concept, types and methods of calculating co-relation. Further, they learn the concepts of regression, lines of regression and practical usage of regression lines and components of Time series with uses and limitations of time series.</p>

6		DSC FINANCIAL ACCOUNTING	<p>CO1: this course intends to familiarise the students with preparation of financial statements their analysis and interpretation.</p> <p>CO2: Students are enabled to prepare financial statements in accordance with appropriated standards and interpret the business implications of financial statements</p> <p>CO3: students will acquire knowledge in accounting principles, conventions GAAP and accounting standards.</p> <p>CO4: students will be acquainted with procedure to prepare the various subsidiary books of accounting and trail balance.</p> <p>CO5: students get knowledge about the procedure of preparation financial statement of joint stock company as per company's act 2013.</p> <p>CO 6: students learn the methods of financial statement analysis using techniques like Horizontal, Vertical analysis and ratio analysis.</p> <p>CO 8: students get an understanding of concept, procedure for issuing Ind AS and framework of IFRS</p>
7	SEC- 1	SEC -1 PERSONALITY DEVELOPMENT	<p>CO1: this course is to provide a proper perspective towards one's personality development.</p> <p>CO2: students get the concept of personality and theories of personality, motivation and types of attitudes.</p> <p>CO3: student enabled to explain the concept of communication, disasters of non-communication, communication gap and forms of communication.</p>
8	SEC-2	SEC-2 BUSINESS POLICY AND STRATEGY	<p>CO1: to acquaint the students with understanding the business environment and design strategies to meet challenge.</p> <p>CO2: students get understanding of strategy, strategic management process, crafting business policy and corporate planning</p> <p>CO3: students are equipped with abilities to analyse the company's internal and external environmental</p>

			factors and to formulate business strategy under different conditions. CO4: students get acquaintance with alternative strategy development and strategy implementation and corporate ethics.
9	301	DSC HUMAN RESOURCE MANAGEMENT	CO1: the aim of this course is to introduce to student the basic concept related human resource management which can form foundation to understanding advanced concepts in managing human resources in an organisation CO2: students learn concept of Human Resource management and personnel management and role of globalisation in HR policy and practice. CO3: students understand the concept of HR planning, job analysis, job description, job specification, job evaluation, job rotation, and recruitment and selection process. CO4: students get knowledge in providing training and development to employees. Further, they assess the training needs and design training programmes, significance of career planning. CO5: students learn about labour management concepts like industrial relations industrial disputes, collective bargaining and employee safety and health measures. CO6: students learn about performance appraisal methods, organisational climate, culture, quality of work life and its determinants.
10	302	DSC INFORMATION TECHNOLOGY FOR BUSINESS	CO1: students get practical knowledge about IT concepts – input output devices, software and hardware, networks-LAN, WAN. CO2: Students get acquaintance with the concept of Data, IS, MIS, DSS, EIS, DBMS and ethical and social issues IS. CO3: students learn about the multimedia concepts and application of multimedia in business. CO4: students get practical knowledge about internet and security issues.

			<p>CO5: students learn office management concepts like intranet, extranet, VPN, Wi-fi, RFID, spread sheet applications.</p>
11	303	<p>DSC FINANCIAL MANAGEMENT</p>	<p>CO1: students get acquaintance with the techniques of financial management and their applications for business decision making.</p> <p>CO2: students get in-depth knowledge about the nature, scope, objectives and approaches of financial management.</p> <p>CO3: the students learn the concept of time value of money consisting of discounting, compounding, present and future value of money. Further, they learn about capital budgeting technique and its application.</p> <p>CO4: student get insight of various sources of long term and short-term finances. Further, they learn capital structure, its determinants, cost of capital concept.</p> <p>CO5: students learn about working capital concept, its determinants and preparation of cash budgets.</p> <p>CO6: students learn the receivables management, inventory management and stock levels.</p>
12	SEC-3	<p>PERSONALITY DEVELOPMENT-II</p>	<p>CO1: students enabled with understanding the importance of goal setting, time management and trusty worthiness.</p> <p>CO2: student will learn concept of goal setting, types of goal setting, activity in goal setting and techniques of time management.</p> <p>CO3: student learns concepts related to trust, trusting, trust worthy and building interpersonal relations.</p>
13	SEC-4	<p>STARTUP MANAGEMENT</p>	<p>CO1: students to acquaint themselves with the special challenges of starting new venture and introducing the new product and service ideas</p> <p>CO2: students understand about concept of entrepreneurship including role, functions and qualities of entrepreneurs.</p>

			<p>CO3: students get knowledge in EDPs Phases of EDPs, evaluation of EDPs and role of financial institution and small enterprises in economic development.</p>
14	401	DSC BUSINESS LAW AND ETHICS	<p>CO1: students understand about importance of contracts, companies act and ethics.</p> <p>CO2: students learn the legal concepts like contracts, agreement, types of contracts, essential elements of valid contracts and performance of contract.</p> <p>CO3: students learn various laws relating to special contracts such as bailment and pledge, contract of Agency, indemnity Guarantee and sale of goods act</p> <p>CO4: students learn the company legal provisions relating to formation, classification, documents required for incorporation and types of meeting to be conducted.</p> <p>CO5: the students get acquaintance with consumer protection law in India and Pollution control law.</p> <p>CO6: students get awareness about ethical and value-based considerations, social responsibility of business, integrity and ethical considerations in business operations.</p>
15	402	DSC MARKET RESEARCH	<p>CO1: this course provides exposure to the students pertaining to nature and scope of marketing research and helps them in understanding basic techniques and tools of marketing research.</p> <p>CO2: students learn about nature, scope, role and steps in marketing research process and designing the research proposal.</p> <p>CO3: students learn various methods of data collection along with steps in designing a questionnaire.</p> <p>CO4: students gain knowledge in various data collection methods their respective advantages and disadvantages</p> <p>CO5: students learn the concept of measurement and scaling and its reliability and validity.</p>

			<p>C06: students learn the practical knowledge about sampling techniques like Z-test, t-test, paired t-test, chi-square test and ANOVA.</p>
16	403	DSC MANAGEMENT SCIENCE	<p>C01: this course enables the student with adequate knowledge regarding manufacturing facilities and how service activities have attained significance and need managerial skills to address the problems.</p> <p>C02: students learn about meaning, definition and functions of production planning and control.</p> <p>C03: students get awareness regarding plant management and work study techniques.</p> <p>C04: students learn the methods of stores management like ABC, VED, FNSD, and XYZ.</p> <p>C05: students learn the concept of operation research – nature and its application in decision making.</p> <p>C06: students get acquaintance with transportation, assignment and queuing theory.</p>
17	GE-1	GE-1 MOBILE COMMERCE	<p>C01: Students get acquaintance with mobile commerce concepts, environment and customer value.</p> <p>C02: students learn definition, scope, benefits and limitations of M-commerce, framework and models of M-commerce</p> <p>C03: students learn the concept of mobile commerce technology devices and respective device limitations.</p> <p>C04: students get acquaintance with wireless communications technology with reference to WWAN, Cellular systems 2G, 2.5G, 3G, 4G, 5G and WLAN, and WMAN technology.</p> <p>C05: students learn M-COMMERCE applications in various areas like advertising, payment, ticketing, product location, entertainment and shopping.</p>
18	501	DSE FINANCIAL MARKETS AND SERVICES	<p>C01: This course explains the structure of Indian financial system with reference to leasing. Hire purchase and mutual funds.</p>

			<p>CO2: students get understanding of structure, functions of financial system, financial markets and regulatory institutions.</p> <p>CO3: students get acquaintance with primary and secondary market operations, issue management, stock exchanges organisation and its working.</p> <p>CO4: students understand concept and classification, advantages and limitations of leasing, hire purchase mechanism and venture capital financing.</p> <p>CO5: students get knowledge about non-fund based financial services like credit rating, factoring, forfeiting and merchant banking.</p> <p>CO6: students learn concept, classification, advantages, limitations and mechanics of mutual fund operations.</p>
19	502	DSE ANALYSIS OF INVESTMENT IN FINANCIAL ASSETS	<p>CO1: This course is to provide the students with a basic view of valuation and investment in financial assets.</p> <p>CO2: students learn the concept of investment, financial assets, speculation, hedging arbitraging, book value, market value and intrinsic value of financial assets. Further learns concept of risk, returns from securities and security analysis.</p> <p>CO3: students learn the valuation of fixed income securities like bonds using bond yield measures.</p> <p>CO4: students learn about features and approaches for valuing the common stock.</p> <p>CO5: students learn portfolio theories, risk, returns models.</p> <p>CO6: students gain insight into the evaluation of portfolio for measuring risk and reward.</p>
20	503	DSE INSURANCE SERVICES	<p>CO1: Student understands the concept of definition, nature, role, importance and functions of insurance.</p> <p>CO2: students learn concepts and life insurance and its products</p>

			<p>CO3: students get acquaintance with general insurance and its various types policies.</p> <p>CO4: students learn how to apply and process for life insurance policy. Further, they learn about assignment, nomination and surrender of policies.</p> <p>CO5: students learn about various types of policy claims and IRDA regulation for claim payments.</p>
21	GE-2	GE-2 BUSINESS ANALYTICS	<p>CO1: students learn about definition, types of business analytics and its application.</p> <p>CO2: students understand the types of data, sources of data and measures of central tendency.</p> <p>CO3: students learn about measures of variability and co-relation analysis.</p> <p>CO4: students learn about trend analysis, regression analysis, data mining, methods and applications of data mining.</p> <p>CO5: this course provides understanding of practical approach using MS-excel and simple programming concept.</p>
22	601	DSE BANKING	<p>CO1: Students learn concept of bank, types of banks, evolution, functions and role of banks in economic development.</p> <p>CO2: students learn about RBI-objectives, functions, and various types of banks in economy.</p> <p>CO3: students understand the various types of negotiable instruments.</p> <p>CO4: students get acquaintance with banker and customer relationship in general and particular circumstances.</p> <p>CO5: students understand the regulatory mechanism and innovations in banking system with advancement of technology.</p>
23	602	DSE RISK ANALYSIS AND MANAGEMENT	<p>CO1: this course enables the students to understand the risk associated with financial institutions and help to manage risk effectively.</p> <p>CO2: students learn the concept of risk, uncertainty, types of risk, risk management tools and techniques.</p>

			<p>CO3: students enabled to measure and manage financial risk using various methods of risk management.</p> <p>CO4: students learn concept of derivatives, types and players in Derivative market related to Forwards and Futures contracts.</p> <p>CO5: students learn concept of SWAP and process of managing risk using risk. Further they learn about options, types of options, uses and limitations of options.</p> <p>CO6: Students learn about financial engineering and tools required for new product development.</p>
24	603	DSE INTERNATIONAL FINANCE	<p>CO1: this course provides inputs relating to globalisation and exchange risk management</p> <p>CO2: students understand the concept of globalisation, MNCs, nature and scope of international finance.</p> <p>CO3: students get insight about the risk, foreign exchange risk management and measurement.</p> <p>CO4: students learn about BOP components and get insight into the theories of exchange rate applicable in derivatives market.</p> <p>CO5: students learn how to mobilise finance internationally with help of EXIM bank and IMF.</p> <p>CO6: students get knowledge about GATT, WTO, and BASEL norms and role of international financial institutions in funding and global regulations.</p>
25	604	DSE PROJECT REPORT AND VIVA- VOCE	<p>CO1: this course enables the students to opt a particular area research and undergo project and submit the project report.</p> <p>CO2: this project provides the students with practical knowledge about the topic under the study and gets exposure to real business environment.</p> <p>CO3: project is evaluated and grading will be awarded based on the quality of project report.</p>