

## **PROGRAM: BACHELOR OF COMMERCE (B. COM.)**

### **PROGRAM OUTCOMES (POs)**

At the end of the Program students will be able to:	
<b>PO1</b>	<b>Apply</b> the principles and practices of general management in the organisations.
<b>PO2</b>	<b>Apply</b> the accounting standards and tax provisions concerning accounting-functional area.
<b>PO3</b>	<b>Apply</b> the fundamentals, methods and techniques of cost and management accounting concerning cost & management accounting area.
<b>PO4</b>	<b>Manage</b> the affairs of the organisation in banking, insurance and foreign trade.

### **PROGRAM SPECIFIC OUTCOMES (PSOs)**

#### **B.COM. – ACCOUNTING (HONOURS)**

At the end of this Program students will be able to:	
<b>PSO1</b>	<b>Apply</b> the knowledge of GAAP, Accounting Standards and IFRS.
<b>PSO2</b>	<b>Prepare, Analyse, Interpret</b> the financial statements and familiarise with practical aspects of corporate reporting.
<b>PSO3</b>	<b>Develop</b> the skills for preparation of books of accounts in respect of specialised accounts.
<b>PSO4</b>	<b>Prepare</b> accounts using accounting software.
<b>PSO5</b>	<b>Prepare</b> accounts of Professionals and Government.
<b>PSO6</b>	<b>Apply</b> Generally Accepted Auditing procedures, principles, methods and techniques in Financial Auditing.
<b>PSO7</b>	<b>Apply</b> provisions of Income Tax Act 1961 for calculation of taxable income and tax liability of an individual.

#### **B.COM. - COST AND MANAGEMENT ACCOUNTING (HONOURS)**

At the end of this Program students will be able to:	
<b>PSO1</b>	<b>Use</b> suitable methods of costing for business organization.
<b>PSO2</b>	<b>Evaluate</b> various techniques of costing in the decision making process.
<b>PSO3</b>	<b>Acquire</b> knowledge of Management Reporting.

<b>PSO4</b>	<b>Study</b> the role Cost Auditor.
<b>PSO5</b>	<b>Describe</b> Cost Audit and its users.

### **B.COM. - BUSINESS MANAGEMENT (HONOURS)**

At the end of this Program students will be able to:	
<b>PSO1</b>	<b>Apply</b> different concepts of Management.
<b>PSO2</b>	<b>Identify</b> the environmental determinants of Management.
<b>PSO3</b>	<b>Execute</b> the strategies of Management.
<b>PSO4</b>	<b>Implement</b> the recent trends in the field of Management.

### **B.COM. - BANKING & FINANCIAL SERVICES (HONOURS)**

At the end of this Program students will be able to:	
<b>PSO1</b>	<b>Master</b> the processes of banking and financial services.
<b>PSO2</b>	<b>Pursue</b> their career in teaching, industry, research and entrepreneurs.
<b>PSO3</b>	<b>Acquire</b> a job in banking and financial services.

## **COURSE OUTCOMES**

### **SEMESTER-I**

#### **1. COC 101: (General Management) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Describe</b> management with respect to functional areas, approaches and styles.
<b>CO 2</b>	<b>Explain</b> decision making with respect to rationality and creativity.
<b>CO 3.</b>	<b>Identify</b> the role of manager in managing change and conflict.
<b>CO 4</b>	<b>Explore</b> emerging trends in management areas.

**2. COC 102: (Financial Accounting) [4 credits]**

At the end of course students will be able to:

<b>CO 1</b>	<b>Convert</b> the information under Single Entry to Double Entry System.
<b>CO 2</b>	<b>Apply</b> appropriate method for providing depreciation.
<b>CO 3</b>	<b>Explain</b> the concept and accounting treatment for Issue & Buy-Back of Equity shares and Redemption of Preference shares.

**3. CEC 101: (Micro Economics) [4 credits]**

At the end of course students will be able to:

<b>CO 1</b>	<b>Analyze</b> the consumer behaviour.
<b>CO 2</b>	<b>Examine</b> the producer behaviour in production process.
<b>CO 3</b>	<b>Demonstrate</b> the understanding of different market structures.

**4. CAC 101 Commercial Arithmetic I [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Enhance</b> the skill of logical reasoning.
<b>CO 2</b>	<b>Apply</b> various Mathematical techniques to solve problems in Commerce, Economics and Industry.

**5. CNA 101 :Spoken English [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Speak</b> English fluently.
<b>CO 2</b>	<b>Present</b> effective spoken presentations.
<b>CO 3</b>	<b>Improvise</b> oratorical/ public speaking skills.
<b>CO 4</b>	<b>Conduct</b> effective group discussions.

**6. ESA 101: (Environmental Studies I) [2 credits]**

At the end of the course student will be able to:

<b>CO 1</b>	<b>Identity</b> different types of natural resources.
<b>CO 2</b>	<b>Explain</b> the relation between man and environment.
<b>CO 3</b>	<b>Analyze</b> the impact of human activities on environment.

**7. CGG 101 :( Economic Geography )[4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Recognize</b> the significance of geographic concepts.
<b>CO 2</b>	<b>Appraise</b> the different ways in which time and space interact.
<b>CO 3</b>	<b>Assess</b> how society and economic actors organize themselves in space.
<b>CO 4</b>	<b>Explain</b> the complex relationship of economic development and spaces.
<b>CO 5</b>	<b>Relate</b> course content to current economic, social, and political events.

**8. GE – 1:(Principles & Practice of Accounting)[4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Apply</b> the generally accepted accounting principles in practical accounting.
<b>CO 2</b>	<b>Identify and Measure</b> the elements of financial statements.
<b>CO 3</b>	<b>Apply</b> the provisions of the Accounting Standards.
<b>CO 4</b>	<b>Prepare</b> the accounts in respect of Contemporary issues in Accounting.

**9. COG 105:(Marketing Management)[4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> the process of marketing of goods and services.
<b>CO 2</b>	<b>Analyze</b> the reasons for development and failure of product and services.
<b>CO 3</b>	<b>Evaluate</b> the different stages of Product Life Cycle.
<b>CO 4</b>	<b>Apply</b> the knowledge of marketing a product or service.

**10. COG 104:(Principles of Insurance)[4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Analyze</b> the process of Risk Management.
<b>CO 2</b>	<b>Explain</b> the origin of Insurance Business and IRDA.
<b>CO 3</b>	<b>Evaluate</b> different types of Life Insurance Policies.
<b>CO 4</b>	<b>Evaluate</b> different types of General Insurance Policies.

**11. COG 101:(Banking)[4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> the evolution structure and banking system.
<b>CO 2</b>	<b>Summarize</b> functions and types of account.
<b>CO 3</b>	<b>Classified</b> the different types of customer and their account.
<b>CO 4</b>	<b>Explain</b> the concept of retail banking & Customer Relationship Management.

**SEMESTER-II****12. COC 103:(Introduction to Marketing) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Recognise</b> marketing environment and segmentation.
<b>CO 2</b>	<b>Explain</b> marketing Mix.
<b>CO 3</b>	<b>Explore</b> trends in marketing.

**13. COC 104 :(Financial Statement Analysis & Interpretation) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Discuss</b> the contents of companies' financial statement.
<b>CO 2</b>	<b>Explain</b> the importance and techniques of financial statement analysis.
<b>CO 3</b>	<b>Apply</b> different techniques of financial statement analysis.
<b>CO 4</b>	<b>Analyze</b> the financial statements using various techniques for decision making.
<b>CO 5</b>	<b>Interpret</b> financial statements of a company.

**14. CEC 102: (Managerial Economics) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> the concepts in managerial economics.
<b>CO 2</b>	<b>Assess</b> the different pricing strategies.
<b>CO 3</b>	<b>Examine</b> the risk and uncertainties in competitive markets.
<b>CO 4</b>	<b>Develop</b> business decisions by integrating economics, mathematics and statistics.

**15. CAC 102: (Commercial Arithmetic II) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Apply</b> basic concepts of coordinate geometry in finding equation of lines.
<b>CO 2</b>	<b>Formulate</b> and <b>solve</b> Linear Programming Problem.
<b>CO 3</b>	<b>Apply</b> Calculus to solve business problems.

**16. CNA 102: (Business Communication) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Employ</b> technical skills to make digital stories.
<b>CO 2</b>	<b>Utilize</b> the world wide web effectively to create digital content.
<b>CO 3</b>	<b>Conduct</b> effective formal meetings.
<b>CO 4</b>	<b>Make</b> effective Power Point Presentations.

**17. ESA 102: (Environmental Studies II) [2 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Identify</b> and apply various measures to be adopted for sustainable development.
<b>CO 2</b>	<b>Make</b> judicious use of the natural resources.
<b>CO 3</b>	<b>Play</b> an active role in the protection of the environment.

**18. CGG 102: (Geography of Commercial Activities) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> the importance of various locational theories.
<b>CO 2</b>	<b>Assess</b> the importance of transport in the economic development
<b>CO 3</b>	<b>Assess</b> the significance of commerce in relation to locational aspects.
<b>CO 4</b>	<b>Evaluate</b> the recent developments in Geography and their impact on commerce.

**19. GE – 2 :(Specialised Accounting) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Ascertain</b> the amount of Insurance claim.
<b>CO 2</b>	<b>Compute</b> profitability of complete and incomplete voyage.
<b>CO 3</b>	<b>Account</b> for Non-Profit Organizations.
<b>CO 4</b>	<b>Account</b> for Lease Contracts in the books of Lessor and Lessee.

**20. COG 115: (Services Marketing) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Differentiate</b> between services and product with the help of their features.
<b>CO 2</b>	<b>Analyze</b> the different dimensions of service quality.
<b>CO 3</b>	<b>Explain</b> the reasons for service failure and methods of its recovery.
<b>CO 4</b>	<b>Apply</b> knowledge regarding marketing mix of seven P's and prepare a business plan for services.

**21. COG 113 :(Practice of Insurance) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Analyze</b> the process of Insurance Claim.
<b>CO 2</b>	<b>Recognise</b> the role of Insurance intermediaries.
<b>CO 3</b>	<b>Classify</b> the Marketing strategies of Insurance Companies.
<b>CO 4</b>	<b>Identify</b> the Emerging concepts in Insurance Industry.

**22. COG 111: (Banking) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> banker customer relationship.
<b>CO 2</b>	<b>Discuss</b> various banking regulation Acts.
<b>CO 3</b>	<b>Summarize</b> and apply E- banking product and service.
<b>CO 4</b>	<b>Analyze</b> Financial statement of banks.

**SEMESTER-III****23. COC 105: (Business Finance) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> Business Finance and Financial Planning.
<b>CO 2</b>	<b>Elaborate</b> Capitalisation.
<b>CO 3</b>	<b>Analyze</b> Capital Structure and its determinants.

**24. COC 106: (Fundamentals of Cost Accounting) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Differentiate</b> between Cost Accounting and Financial Accounting.
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<b>CO 2</b>	<b>Account</b> for material losses.
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<b>CO 3</b>	<b>Prepare</b> Cost Sheet.
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<b>CO 4</b>	<b>Prepare</b> Process Accounts.
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<b>CO 5</b>	<b>Prepare</b> Contract Account.
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**25. COC 107: (Entrepreneurship Development) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Classify</b> the types of entrepreneurs.
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<b>CO 2</b>	<b>Conduct</b> market research.
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<b>CO 3</b>	<b>Prepare</b> Business project report.
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<b>CO 4</b>	<b>Discuss</b> the role of incubation centre.
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**26. CLS 101: (Business Law) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Identify</b> agreements that are valid and invalid.
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<b>CO 2</b>	<b>Explain</b> the rights and duties of parties under various agreements.
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<b>CO 3</b>	<b>Explain</b> arbitration and conciliation agreement and negotiation.
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<b>CO 4</b>	<b>Identify</b> valid and invalid negotiable instruments.
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<b>CO 5</b>	<b>Apply</b> basic skills in drafting significant business documents including agreements and notices.
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**27. CAG 101: (Business Statistics) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Compute and interpret</b> measures of central tendency and dispersion.
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<b>CO 2</b>	<b>Compute</b> various types of index numbers.
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<b>CO 3</b>	<b>Use</b> various statistical techniques for predicting the value.
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<b>CO 4</b>	<b>Use</b> statistical tools interpret the data.
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**28. COG 124:(Retail Management) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Differentiate</b> between different retail formats.
<b>CO 2</b>	<b>Analyze</b> the impact of organised and unorganised retail trade on the economy.
<b>CO 3</b>	<b>Apply</b> the knowledge of Store Design, Space, Visual Merchandising

**29. COG 123: (Indian Capital Market) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain the</b> recent developments in Indian Capital Market.
<b>CO 2</b>	<b>Explain</b> types of capital market.
<b>CO 3</b>	<b>Discuss</b> the trading and settlement mechanism in the Indian stock exchanges.
<b>CO 4</b>	<b>Explain</b> regulatory and risk management process for derivatives.
<b>CO 5</b>	<b>Discuss</b> the role of intermediaries in the securities market.

**30. COG 132: (Consumer Behaviour) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Recognise</b> scope and importance of consumer behaviour.
<b>CO 2</b>	<b>Evaluate</b> the determinants of consumer behaviour.
<b>CO 3</b>	<b>Enumerate</b> the process of Organisational Buying Behaviour.
<b>CO 4.</b>	<b>Evaluate</b> the role of Consumer Protection Council.

**31. CEG 101: (Economics of Resources) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Differentiate</b> economics of resources and environmental economics.
<b>CO 2</b>	<b>Identify</b> the different type of resources used for economic activity.
<b>CO 3</b>	<b>Evaluate</b> the impact of business activity on environment.
<b>CO 4.</b>	<b>Identify</b> alternative approaches for economic development with least environmental damage.

## SEMESTER-IV

### 32. COC 108 :(Fundamentals of Investment) [4 credits]

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> the investment environment.
<b>CO 2</b>	<b>Analyze</b> the Equity and Debt instruments.
<b>CO 3</b>	<b>Explain</b> Portfolio Analysis and Financial Derivatives.
<b>CO 4</b>	<b>Initiate</b> an awareness drive to protect the investors interest. [in the light of SEBI and stock exchanges guidelines]

### 33. COC 109:(Income Tax (Direct Tax) ) [4 credits]

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> concepts and provisions of Income Tax Act 1961 and the relevant rules.
<b>CO 2</b>	<b>Compute</b> taxable income from salary and profits & gain of business and profession.
<b>CO 3</b>	<b>Explain</b> deductions from Gross total income.
<b>CO 4</b>	<b>Compute</b> income tax liability.

### 34. COC 110:(Accounting for Services Organisation) [4 credits]

At the end of the course students will be able to:

<b>CO 1</b>	<b>Prepare</b> final account of a Banking company.
<b>CO 2</b>	<b>Prepare</b> final account of a General Insurance Company.
<b>CO 3</b>	<b>Prepare</b> final account of the hotel business.
<b>CO 4</b>	<b>Compute</b> underwriter's liability.

### 35. CLS 101: (Companies Act and IPR Laws) [4 credits]

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> the regulatory framework for carrying on affairs of a Company
<b>CO 2</b>	<b>Apply</b> skills to comply with procedure of convening and holding meetings of a Company and appointment of officials.

<b>CO 3</b>	<b>Analyze</b> the contribution of Companies under Corporate Social Responsibility.
<b>CO 4</b>	<b>Explain</b> the procedure for registering intellectual property rights (IPR) and analyse the laws regarding the violation of the IPR.
<b>CO 5</b>	<b>Apply</b> basic skills to draft legal documents pertaining to the affairs of the company and Intellectual Property Rights.
<b>36. COG 138: (E – Commerce &amp; E – Accounting) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Explain</b> E- Commerce.
<b>CO 2</b>	<b>Explain</b> the legal issues and risk involved in E- Commerce.
<b>CO 3</b>	<b>Apply</b> E- Payment Systems.
<b>CO 4</b>	<b>Perform</b> and evaluate E- Accounting.
<b>37. Introduction to Mutual Funds [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Explain</b> the structure of mutual fund in India.
<b>CO 2</b>	<b>Identify</b> various mutual fund products and plans.
<b>CO 3</b>	<b>Evaluate</b> Mutual Fund schemes.
<b>CO 4</b>	<b>Calculate</b> the tax on mutual fund investment.
<b>38. Business Research Methods [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Explain</b> the Process of Business Research.
<b>CO 2</b>	<b>Elaborate</b> Sampling Theory and Data Collection Mechanism.
<b>CO 3</b>	<b>Use</b> Statistical Software for Data Analysis.
<b>CO 4</b>	<b>Prepare</b> Business Research Report.
<b>39. COG 139: (Event Management) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Explain</b> the process of event Management.
<b>CO 2</b>	<b>Analyse</b> the impact of event management industry in India.
<b>CO 3</b>	<b>Organize</b> and <b>Manage</b> events.

<b>40. COG 147: (Salesmanship &amp; Sales Management) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Acquire</b> the qualities of salesmanship.
<b>CO 2</b>	<b>Manage</b> a Sales Organisation.
<b>41. CEG 104 :(Indian Economy) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Differentiate</b> between Economic Growth and Development.
<b>CO 2</b>	<b>Analyze</b> the current economic problems in India in relation to the world economy.
<b>CO 3</b>	<b>Assess</b> the performance of Indian agriculture, industry and service sector.
<b>CO 4</b>	<b>Evaluate</b> various economic policies in India.
<b>SEMESTER-V</b>	
<b>42. COC 111:(Industrial Management) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Explain</b> the scientific approach to industrial management along with plant location and layout.
<b>CO 2</b>	<b>Describe</b> industrial productivity and work environment.
<b>CO 3</b>	<b>Explain</b> total quality management, ISO standards and guidelines.
<b>CO 4</b>	<b>Explain</b> industrial safety and occupational health.
<b>43. CEC 103: (Indian Monetary &amp; Financial System) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Assess</b> the role of the central bank in controlling money supply.
<b>CO 2</b>	<b>Explain</b> structure and composition of the financial system.
<b>CO 3</b>	<b>Evaluate</b> the role of financial markets in India.
<b>DISCIPLINE SPECIFIC ELECTIVE – ACCOUNTING</b>	
<b>44. COD 101: (Income Tax &amp; Goods and Services Tax) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Compute</b> taxable income of an individual from various sources.
<b>CO 2:</b>	<b>Apply</b> the provisions of Income Tax Act.
<b>CO 3</b>	<b>Compute</b> Income Tax liability of an individual.

<b>CO 4:</b>	<b>Apply</b> the basic concepts of Goods and Service Tax and types of GST returns.
<b>45. COD 105: (Auditing – I) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Elucidate</b> the types and relevance of Financial Auditing.
<b>CO 2</b>	<b>Devise and evaluate</b> internal control system of business undertakings.
<b>CO 3</b>	<b>Design</b> Audit program & Audit plan.
<b>CO 4</b>	<b>Conduct</b> Vouching and Verification operations for financial items.
<b>CO 5</b>	<b>Differentiate</b> Audit reports.
<b>CO 6</b>	<b>Explain</b> the procedural aspects of Special Audits.
<b>46. COD 109: (Government Accounting) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Explain</b> the Government accounting process.
<b>CO 2</b>	<b>Articulate and justify</b> Government accounting and Commercial accounting.
<b>CO 3</b>	<b>Prepare</b> accounts of Local self- Government bodies.
<b>CO 4</b>	<b>Draw</b> reasoned conclusions using data to solve problems related to Government accounting.
<b>47. COD 113: (Financial Reporting) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Identify</b> current corporate reporting practices of Indian companies.
<b>CO 2</b>	<b>Apply</b> Human Resource Reporting Models.
<b>CO 3</b>	<b>Interpret</b> Value Added Statements.
<b>CO 4</b>	<b>Differentiate</b> between AS, Ind. AS and IFRS.
<b>DISCIPLINE SPECIFIC ELECTIVE – COST ACCOUNTING</b>	
<b>48. COD 102:(Cost Accounting – I) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Compute</b> Material Cost.
<b>CO 2</b>	<b>Apply</b> appropriate methods of material issue pricing.

<b>49. COD 106 :(Cost Accounting – II)</b>		<b>[4 credits]</b>
At the end of the course students will be able to:		
<b>CO 1</b>	<b>Explain</b> labour cost and control.	
<b>CO 2</b>	<b>Compute</b> labour cost and remuneration under various methods and incentive system.	
<b>CO 3</b>	<b>Prepare</b> an overhead distribution summary.	
<b>CO 4</b>	<b>Work</b> out absorption rate under different methods.	
<b>50. COD 110 :(Techniques of Costing) [4 credits]</b>		
At the end of the course students will be able to:		
<b>CO 1</b>	<b>Apply</b> marginal costing principles in various business decisions.	
<b>CO 2</b>	<b>Apply</b> variance analysis for cost control.	
<b>CO 3</b>	<b>Acquire</b> knowledge of emerging areas of cost and management account.	
<b>51. COD 114 :(Management Accounting) [4 credits]</b>		
At the end of the course students will be able to:		
<b>CO 1</b>	<b>Describe</b> the role of Management Accountant.	
<b>CO 2</b>	<b>Prepare</b> functional budgets.	
<b>CO 3</b>	<b>Evaluate</b> Capital Budgeting methods.	
<b>CO 4</b>	<b>Explain</b> Target Costing and Enterprise Resource Planning.	
<b>DISCIPLINE SPECIFIC ELECTIVE – BUSINESS MANAGEMENT</b>		
<b>52. COD 103: (International Marketing Management) [4 credits]</b>		
At the end of the course students will be able to:		
<b>CO 1</b>	<b>Explain</b> the concept and framework of International marketing.	
<b>CO 2</b>	<b>Elucidate</b> the International Marketing mix decision.	
<b>53. COD 107 :(Retail Management Strategies) [4 credits]</b>		
At the end of the course students will be able to:		
<b>CO 1</b>	<b>Develop</b> a Retail Mix to implement the Growth Strategies.	
<b>CO 2</b>	<b>Explain</b> the Customer Decision-making Process.	
<b>CO 3</b>	<b>Identify</b> the trends among the Retail Consumers.	

**54. COD 111: (Advertising Management) [4 credits]**

At the end of course students will be able to:

<b>CO 1</b>	<b>Explain</b> the fundamentals of advertising.
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<b>CO 2</b>	<b>Design</b> advertisements for print media.
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<b>CO 3</b>	<b>Evaluate</b> advertising effectiveness.
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**55. COD 115: (Services Marketing) [4 credits]**

At the end of the course students will be able to:

<b>CO1</b>	<b>Explain</b> the need and importance of different services to an economy.
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<b>CO 2</b>	<b>Differentiate</b> between the investment in Bank products, Insurance and SIP.
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<b>CO 3</b>	<b>Evaluate</b> the impact of green marketing practices and new health care services on the society.
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<b>CO 4</b>	<b>Carry out</b> SWOT analysis of an organization.
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**DISCIPLINE SPECIFIC ELECTIVE – BANKING & FINANCIAL SERVICES****56. COD 104: (Modern Banking operations and Services) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Summarize</b> various banking & financial services.
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<b>CO 2:</b>	<b>Explain</b> modern services in banking.
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<b>CO 3</b>	<b>Demonstrate</b> the applications of information technology in banking.
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<b>CO 4:</b>	<b>Explain</b> various current and emerging trends in banking.
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**57. COD 108 :(Bank Management) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Analyze</b> financial statements of banks.
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<b>CO 2</b>	<b>Explain</b> asset-feasibility management.
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<b>CO 3</b>	<b>Summarize</b> various sources of funds and risks in banking.
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<b>CO 4</b>	<b>Describe</b> bank marketing & customer redressal mechanism.
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**58. COD 112:(Banking in India) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Differentiate</b> between Banks and Non-Banking Finance Companies.
<b>CO 2</b>	<b>Explain</b> Banking Sector Reforms.
<b>CO 3</b>	<b>Analyze</b> the Financing of Agriculture and Rural Development.
<b>CO 4</b>	<b>Interpret</b> the role of Development Institutions in financing of industry.

**59. COD 116: (Foreign Exchange, Foreign Trade &International Financing) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> FOREX Market.
<b>CO 2</b>	<b>Identify</b> the sources of International Trade Financing.
<b>CO 3.</b>	<b>Compute</b> Exchange Rates.

**SEMESTER-VI****60. COC 112: (Human Resource Management) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Explain</b> the processes involved in Human Resource Management.
<b>CO 2</b>	<b>Identify</b> objectives of labour welfare.
<b>CO 3.</b>	<b>Explore</b> the trends in Human Resource Management.

**61. CEC 104 :( International Economics) [4 credits]**

At the end of the course students will be able to:

<b>CO 1</b>	<b>Examine</b> the relevance of international trade theories.
<b>CO 2</b>	<b>Analyse</b> the importance of terms of trade and trade barriers.
<b>CO 3</b>	<b>Analyze</b> the foreign exchange market and foreign investments
<b>CO 4.</b>	<b>Explain</b> the development of regional economic integration and international organizations.



<b>DISCIPLINE SPECIFIC ELECTIVE – ACCOUNTING</b>	
<b>62. COD 117: (Advanced Company Accounts) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Prepare</b> corporate accounts in conformity with the provisions of companies act.
<b>CO 2</b>	<b>Compute</b> value of shares and Goodwill.
<b>CO 3</b>	<b>Record</b> accounting entries related to internal & external reconstruction, Merger and Acquisition of Limited companies.
<b>63. COD 121 :(Accounting – I) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Prepare</b> hire purchase accounts.
<b>CO 2</b>	<b>Prepare</b> royalty accounts.
<b>CO 3</b>	<b>Prepare</b> departmental accounts.
<b>CO 4</b>	<b>Prepare</b> branch accounts.
<b>64. COD 125: (Accounting – II) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Prepare</b> Receipts and Payments account, Income and Expenditure account and Balance Sheet of different Professionals.
<b>CO 2</b>	<b>Prepare</b> Investment account.
<b>CO 3</b>	<b>Record</b> journal entries and <b>prepare</b> ledger accounts in context to redemption of Debentures.
<b>CO 4</b>	<b>Prepare</b> Liquidator’s final statement of Accounts.
<b>65. Corporate Accounting and Tax Planning [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Prepare</b> Consolidated Balance Sheet as per AS 21.
<b>CO 2</b>	<b>Determine</b> Profit/Loss prior to incorporation and prepare Columnar Statement of Profit and Loss.
<b>CO 3</b>	<b>Prepare</b> Journal Entries of Employee Stock Option Plan transactions.
<b>CO 4</b>	<b>Explain</b> Corporate Tax Planning.

<b>DISCIPLINE SPECIFIC ELECTIVE - COST ACCOUNTING</b>	
<b>66. COD 118 :(Advanced Cost Accounting – I) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Differentiate</b> between various methods of costing.
<b>CO 2</b>	<b>Prepare</b> Cost Sheets.
<b>CO 3</b>	<b>Prepare</b> a reconciliation statement for Cost and Financial Accounts.
<b>67. COD 122: (Cost &amp; Management Audit) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Describe</b> Cost Audit and other voluntary audits.
<b>CO 2</b>	<b>Discuss</b> the Role of the cost auditor.
<b>CO 3</b>	<b>Interpret</b> a Cost Audit Report.
<b>CO 4</b>	<b>Assist</b> in Cost Audit procedures.
<b>68. COD 126: (Advanced Cost Accounting – II) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Compute</b> Inter Process profits and equivalent production.
<b>CO 2</b>	<b>Prepare</b> Contract Accounts.
<b>CO 3</b>	<b>Apply</b> Activity Based Costing and Responsibility accounting in business.
<b>DISCIPLINE SPECIFIC ELECTIVE – BUSINESS MANAGEMENT</b>	
<b>69. COD 119: (Financial Management) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Determine</b> the cost of Capital for various projects.
<b>CO 2</b>	<b>Analyze</b> the capital structure and dividend policy decisions.
<b>CO 3</b>	<b>Evaluate</b> various Capital Budgeting Decisions.
<b>70. COD 123 :(Strategic Management) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Explain</b> the Strategic Management processes.
<b>CO 2</b>	<b>Identify</b> the environmental factors affecting business.
<b>CO 3</b>	<b>Apply</b> different Models of Strategic Analysis.

<b>71. COD 127 :(Supply Chain Management) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Explain</b> the integrated system of Logistics and its evolution in India.
<b>CO 2</b>	<b>Apply</b> the fundamentals of Supply Chain and customer service.
<b>CO 3</b>	<b>Apply</b> knowledge of order processing.
<b>DISCIPLINE SPECIFIC ELECTIVE – BANKING AND FINANCIAL SERVICES</b>	
<b>72. COD 120 :(Law &amp; Practises of Banking In India – I) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Analyze</b> credit appraisal techniques.
<b>CO 2</b>	<b>Summarize</b> different types of securities and mode of creating charge.
<b>CO 3</b>	<b>Prepare</b> documentation for different types of advances.
<b>CO 4.</b>	<b>Explain</b> the role of RBI and the banking regulations.
<b>73. COD 124:(Law &amp; Practises of Banking in India – II) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Explain</b> Banker - Customer Relationship.
<b>CO 2</b>	<b>Identify</b> Negotiable Instruments.
<b>CO 3</b>	<b>Identify</b> the different types of bank customers.
<b>CO 4</b>	<b>Identify</b> the frauds and malpractices in banks.
<b>74. COD 128:(Financial Services) [4 credits]</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Identify</b> different types of financial services.
<b>CO 2</b>	<b>Identify</b> the role of regulatory authorities and Credit Rating Agency in financial market.
<b>75. COP 101: (Commerce Project)</b>	
At the end of the course students will be able to:	
<b>CO 1</b>	<b>Conduct</b> independently, a minor research in business-related activities.
<b>CO 2</b>	<b>Formulate</b> a hypothesis and objectives for the research activity.
<b>CO 3</b>	<b>Analyze</b> and interpret the data.
<b>CO 4</b>	<b>Infer</b> appropriate conclusion and <b>recommend</b> effective solutions.

