



Bachelor of Commerce (Honors)

(Corporate Finance)

Program Outcomes (POs)

- ❑ PO1: Demonstrate the knowledge and skills in the field of Commerce and Business management, including accounting, auditing, finance, taxation and law that are relevant to employment as well as entrepreneurship.
- ❑ PO2: Employ functional/cross-functional knowledge and skills in new and concrete situations by engaging in project-based learning, on-the-job training and internships.
- ❑ PO3: Illustrate critical thinking skills to make data-driven business decisions and interpret stakeholder value.
- ❑ PO4: Articulate thoughts/ideas clearly, logically and effectively to lead/organize self and others in a cross-disciplinary environment.
- ❑ PO5: Recognize the need for lifelong learning and continuing professional development
- ❑ PO6: Demonstrate an Entrepreneurial mindset towards business opportunities
- ❑ PO7: Employ moral/ethical values in conducting one's life, use ethical practices in all work and play a constructive role as a responsible citizen in the society.
- ❑ PO8: Accomplish Globally-recognized professional qualifications and adapt to changing trades and demands of workplace through up-skilling/ re-skilling.

Program Specific Outcomes (PSO)

- ❑ PSO1: Develop competence and confidence as management accounting professional who can guide and lead an organization to sustainable success.
- ❑ PSO2: Accomplish globally-recognized professional qualifications not limited to US CMA (Certified Management Accountants) and UK CIMA (Chartered Institute of Management Accountants)
- ❑ PSO3: Appraise strategic decision-making skills including crafting of strategies, managing risks and assessing organization's source of financial resources.
- ❑ PSO4: Develop skills in relevant technology to manage organizational and individual performance
- ❑ PSO5: Develop/construct entrepreneurial skills which are the driving force of modern global economy and a primary source of job creation.
- ❑ PSO6: Demonstrate the highest standards of ethical responsibility and integrity to maintain a good professional image.

Course Outcomes (COs)

2019-20 Batch

Semester	Course Code	Course Name	Course Outcomes (COs)
1	16BCC1 C06	BUSINESS ECONOMICS	<p>CO1: Integrate the basic concepts of economics.</p> <p>CO2: Enable students understand and apply demand and supply principles, consumer behavior techniques and various forms of market structures.</p> <p>CO3: Make students analyze the essential economic theories and its implication and enable students to cast the flow of money in economy through financial institutions and capital market.</p> <p>CO4: Explain the macro economic variables such as national income, output, savings and investment, employment and facilitate students' interpretation of government policies to overcome these economic problems.</p> <p>CO5: Bestow students with the knowledge of international trade, exchange rates and role of international organization to facilitate such trade.</p>
	16BC1H1 C05	MANAGEMENT ACCOUNTING	<p>CO1: Impart students the basics of management accounting concepts and provide learners an understanding of use of financial statement information. It enables learners to analyze the costs affecting - financial performance and risk of company based on its financial statements.</p> <p>CO2: Enable student critically analyze and provide recommendations to improve operations of organization through application of ratio analysis tool and costing techniques.</p> <p>CO3: Demonstrate mastery of costing systems, cost management systems through application of marginal and standard costing techniques.</p> <p>CO4: Aid student in analysis of activities that directly and indirectly affect company's overall cash balance.</p> <p>CO5: Impart skills of budgetary control system and enable learners to prepare budget and also to enhance the reporting skills.</p> <p>CO6 :Impart knowledge of various performance measurement techniques and application of cost reduction techniques.</p>

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	16BC1H1 C03	FINANCIAL ACCOUNTING	<p>CO1: Enable the students to combine practice and theoretical knowledge of financial accounting.</p> <p>CO2 : The students will be active learners and develop awareness of emerging trends in financial accounting</p> <p>CO3 : Explain the context and purpose of financial reporting.</p> <p>CO4 : It will provide decision making skills to the students in the financial analysis context</p> <p>CO5: Develop the skill of recording transactions and events</p> <p>CO6 : It familiarizes to report and to prepare financial statements in accordance with IFRS.</p> <p>CO7 : It creates ability to demonstrate the double entry accounting system.</p> <p>CO8: The students will have the ability to identify and analyze financial accounting problems and opportunities in real life situations</p>
	16BC1H1 C04	ORGANIZATIONAL MANAGEMENT & COMPLIANCES*	<p>CO1: Enhance the knowledge of the purpose and types of business and how they interact with the key stakeholders and the external environment</p> <p>CO2: Understand business organisation, structure, functions and the role of corporate governance.</p> <p>CO3: Recognize the function of accountancy and audit in communicating, reporting and assuring financial information and in effective financial control and compliance.</p> <p>CO4: Recognize the principles of authority and leadership and how teams and individuals are recruited, managed, motivated and developed.</p> <p>CO5: Understand the importance of personal effectiveness as the basis for effective team and organisational behaviour.</p> <p>CO6: Recognize all the aspects of business and finance should be conducted in a manner which complies with and is in the spirit of accepted professional ethics and professional values.</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
2	16BC1H C2C03	CORPORATE & BUSINESS LAW*	<p>CO1: Identify the essential elements of the legal system, including the main sources of law</p> <p>CO2: Analyze and evaluate the nature and meaning of contracts, the regulation of the form of contracts, and evaluate the impact of legislation upon contract law.</p> <p>CO3: Have a knowledge on the governance of the contracts relating to sale of goods</p> <p>CO4: Students in this course will be able to get a holistic understanding of the complexities involved in the process of attributing intellectual property rights to people.</p> <p>CO5: With the knowledge of Cyber Law students are able to demonstrate a critical understanding of the Cyber law with respect to Indian IT/Act 2008</p> <p>CO6: A comprehensive understanding about the existing law on consumer protection and basic procedures for handling consumer dispute and redressal agencies.</p> <p>CO7: Develop the ability to identify and effectively use the corporate law resources. And to develop the ability to learn company law both independently and cooperatively in a professional environment.</p>
	16BC1H C2C04	PERFORMANCE MANAGEMENT	<p>CO 1: Understand and calculate cost per driver and cost per unit using ABC, calculate and interpret throughput accounting ratio and describe the issues in managing and accounting of Environmental costs</p> <p>CO2: Have a detailed understanding of the CVP analysis and its implications on planning and decision making</p> <p>CO3: Explain, evaluate and justify appropriate budgetary systems for given organization in order to measure the performance and preparing budgets</p> <p>CO4: Calculate material, labour, sales, overhead variances and to suggest and justify alternative methods of controlling production process in manufacturing environments</p> <p>CO5: Calculate and interpret Financial performance indicators and non-financial performance indicators and describe the main behavioural aspects of performance management</p>

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	16BC3H2 C04	INTRODUCTION TO AUDIT	<p>CO 1: Enable the students to analyze the basic concept of Auditing.</p> <p>CO2: Develop and enhance the knowledge about company auditor.</p> <p>CO3: Give an exposure of Internal control system in an organization.</p> <p>CO4: Provide knowledge about the companies audit process.</p> <p>CO5: Critically examine the qualities and professional matters of the auditor.</p> <p>CO 6: Critically analyze different types of audit reports prepared by the auditor.</p>
	16BC1H C2C06	TAXATION*	<p>CO1: Acquaint the students with basic principles underlying the provisions of direct tax laws and to develop a broad insight of the tax laws and accepted tax practices.</p> <p>CO2: Apply basic tax concepts to simple fact situations and communicate potential income tax ramifications in writing and orally.</p> <p>CO3 :Students of the course will be able to explain different types of incomes and their taxability and expenses and their deductibility and will be able to learn various direct taxes and their implication in practical situations.</p> <p>CO4: Students of the course will able to state the use of various deductions to reduce the taxable income and will be able to Research, analyse and evaluate income tax information and issues.</p> <p>CO5:Introduce practical aspects of tax planning as an important managerial decision-making process and to Apply critical thinking and problem solving skills to resolve income tax issues.</p>
	19bcc4s0 61	ENTREPRENEURS HIP	<p>CO1: Illustrate the concept of entrepreneurship and its needs in current scenario.</p> <p>CO2: Examine the business environmental analysis and preparing a planning</p> <p>CO3: Articulate technical, financial, managerial and personnel feasibility of a business plan</p> <p>CO4: Identify and learn the relationship between a business organization and various government schemes and regulations.</p> <p>CO5: Understand why entrepreneurs fails and the various pitfalls of entrepreneurs.</p>

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3	16BC1H3 C03	FINANCIAL MANAGEMENT*	<p>CO 1: Acquire basic and fundamental knowledge of objectives of financial management and role of financial market.</p> <p>CO2: Analyses the need of working capital in different phases and various funding strategies.</p> <p>CO3: Evaluate each investment alternatives and analyze each alternative with taxation and inflation factors.</p> <p>CO4: Assess economic value of short term and long term sources of finance and analyzing various factors involved in dividend payout policies.</p> <p>CO5: Identify and analyses various models for corporate valuation and strategies to reduce the risk involved in financial management.</p>
	16BC1H3 C01	FINANCIAL REPORTING*	<p>CO1: Outline the conceptual and regulatory framework of Financial Reporting.</p> <p>CO2: Preparation of Cash flow Statement and Statement of changes in Equity by application of relevant standards.</p> <p>CO3: Analysis and interpretation of financial statements of Specialized, Not for profit and Public sector entities.</p> <p>CO4: Measuring financial performance through Earnings per share.</p> <p>CO5: Construction of consolidated financial statements in accordance with IFRS.</p>
	16BCC2 C05	FUNDAMENTALS OF MARKETING MANAGEMENT	<p>CO 1: Understanding and examining the basic concepts of marketing and marketing environment</p> <p>CO2: Appraise market research process and analyze STP process.</p> <p>CO3: Breakdown and examine various product and pricing strategies.</p> <p>CO4: Understand the elements of promotion mix and factors affecting choice of distribution.</p> <p>CO5: Outline and analyze the recent trends in marketing</p>
	19BCR3 S063	BUSINESS ETHICS & NEGOTIATION SKILLS	<p>CO 1. Acquire basic and fundamental knowledge on Negotiation skills</p> <p>CO2. Identify goals, options and criteria for success.</p> <p>CO3. Attain the knowledge on the stages and phases of negotiation</p> <p>CO4. Realize negotiation styles and strategies</p> <p>CO5. Reveal the methods and algorithms for psychological press</p>

Semester	Course Code	Course Name	Course Outcomes (COs)
V	19BC6H4 C02	AUDITING AND ATTESTATION - I	<p>CO 1- Learn about the US Generally Accepted Auditing Standards (GAAS) as per the Traditional Framework and as Codified in AU-C Sections of Statements of Auditing Standards (SAS)</p> <p>CO2- Become aware of the provisions of AICPA code of professional conduct, Sarbanes Oxley Act-2002 (SOX), Public Company Accounting Oversight Board (PCAOB) (PCAOB) and Securities and Exchange Commission (SEC) as applicable to auditors and entities.</p> <p>CO3 – Assess Audit Risk, Inherent Risk, Control Risk, Detection Risk, Fraud Risk. Students will also understand the Statements on Quality Control Standards (SQCS).</p> <p>CO4 : Comprehend the internal control environment of an organization and the controls in place.</p> <p>CO5 – Evaluate the auditor’s considerations of internal control and the effects of internal control on an engagement.</p> <p>CO6: Explain the concepts of ‘Sufficient and Appropriate Audit Evidence’ and analyze the substantive testing procedures to gather Audit Evidence.</p>
	19BC6H4 C01	INTERNATIONAL TAXATION - I	<p>CO 1: Understand the filing requirements, status and form 1040, for an individual tax filer/payee under Internal Revenue Code (IRC) of US Federal Taxation.</p> <p>CO2: Compute Gross Income for an individual tax filer in Form 1040.</p> <p>CO3: Determine the deductions & credits allowed to an individual tax filer per IRC. Determine the taxes and penalties that individuals are subject to.</p> <p>CO4: Calculate capital gains and losses for individual and corporate taxpayers. Learn the tax treatment on sale of business use property.</p> <p>CO5: Understand the MACRS system of Depreciation, General Depreciation System (GDS), Alternative Depreciation System (ADS), Section 179 Expense, Special Depreciation Allowance (Bonus Depreciation), allowable to individual and corporate taxpayers.</p>

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	19BC1H4 CO3	PORTFOLIO MANAGEMENT	<p>CO1:- Describe various investment alternatives and the various investment schemes</p> <p>CO2:- Interpret the factors of Economic, Industry & Company Analysis</p> <p>CO3:- Distinguish the various technical tools & different forms of charts used for Technical Analysis</p> <p>CO4:- Examine the CAPM model & use different formulas to calculate return & risk.</p> <p>CO5:- Examine the CAPM model & use different formulas to calculate return & risk.</p>
	19MATH 0G6	QUANTITATIVE TECHNIQUES	<p>CO1:- Deduce a feasible decision from a given matrix data</p> <p>CO2:- Implement the concept of proportion to solve business problems</p> <p>CO3:- Employ appropriate tools to solve commercial problems.</p> <p>CO4:- Analyze the nature of a data set with appropriate descriptive statistical measures.</p> <p>CO5:- Predict the value of a targeted variable using the technique of linear regression.</p>
	19MENV1 0VE2	ENVIRONMENTAL SCIENCE	<p>CO1:- Demonstrate the ability to apply the concept of Sustainability in daily walks of life.</p> <p>CO2:- Ability to analyze the process and progress in various Ecosystems.</p> <p>CO3:- Capacity to identify the issues associated with natural resources and provide solutions to overcome the same.</p> <p>CO4:- Differentiate levels of Biodiversity and identify the ways to conserve the living organisms.</p> <p>CO5:- Ability to determine various forms of pollution and recommended solid waste management techniques.</p> <p>CO6:- Ability to implement various environmental laws applicable to fronts of Life.</p> <p>CO7:- Ability to demonstrate the application of disaster management techniques and Human communities</p>
	19BCR4 S064	Organisational Dynamics	<p>CO1:- Understand the applicability of analyzing the complexities associated with management of individual behavior in the organization</p> <p>CO2:- Appraise leadership skills through participation in experiential exercises</p> <p>CO3:- Describe and illustrate concepts and theories that are central to leadership and leadership development</p> <p>CO4:- Examine the impact and influence of power & politics on organizational behavior</p> <p>CO5:- Formulate the role of culture in determining effective Organizational perceptions and outcomes</p>

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V	19BCCH5C01	FINANCIAL STATEMENT ANALYSIS	<p>CO 1- Estimate trends in performance for several measurement periods and to compare the performance of different companies during the same periods.</p> <p>CO 2- Identify the accounting differences and adjust the financial statements accordingly to achieve comparability</p> <p>CO 3 – Dissect the effects of different accounting methods can have on financial statements and ratios.</p> <p>CO 4 - Measure the financial statements and notes to check whether the financial reporting quality of a company has been compromised.</p> <p>CO 5 - Ascertain a company's profitability, asset utilization, liquidity, and solvency using ratio analysis.</p>
	19BCCH5C04	FUNDAMENTAL OF STRATEGY	<p>CO 1: Classify the practical and integrative model of strategic management process that defines basic activities in strategic management</p> <p>CO2 Check the competitive situation and strategic dilemma in dealing with dynamic global business environment in terms of rapidly changing market trends and technological advancement</p> <p>CO3 Demonstrate the knowledge and abilities in formulating strategies and strategic plans</p> <p>CO4: Assess challenges faced by managers in implementing and evaluating strategies based on the nature of business, industry, and cultural differences</p> <p>CO5: Articulate the innovative approaches to solve the emerging strategic issues in the nonprofit organizations</p>
	18BC6H5D01	CORPORATE VALUATION	<p>CO1:- Exhibit understanding of the Corporate Valuation through Comparable Companies Analysis (CCA) method.</p> <p>CO2:- Describe the step-by-step process of valuing and analyzing a Company, including the pros and cons of the CCA method.</p> <p>CO3:- Exhibit understanding of the Corporate Valuation through Precedent Transaction Analysis (PTA) method.</p> <p>CO4:- Demonstrate the step-by-step process of valuing and analyzing a Company, including the pros and cons of the PTA method</p> <p>CO5:- Estimate the Corporate Valuation through Discounted Cashflow Analysis (DCA) method, steps involved in the valuation and the pros and cons of the DCA method</p>

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	19EXT0G7	RESEARCH METHODOLOGY	<p>CO1:- Associate the relevance of various research processes with the present business scenario.</p> <p>CO2:- Identify relevant research problems pertaining to a broad discipline on the basis of review of literature.</p> <p>CO3:- Employ a suitable research design for any given research problem.</p> <p>CO4:- Efficiently collect and there by assess data with the use suitable quantitative tools to derive meaningful conclusion</p> <p>CO5:- Create a well documented research report.</p>
	18BC6H5C03	AUDITING AND ATTESTATION-II	<p>CO1:- Comprehend the uses, types and risks of Audit Sampling.</p> <p>CO2:- Identify and relate to various Audit Reports including Unmodified opinion, Unmodified Opinion with Emphasis-of-matter and/or Other-matter paragraph, Qualified Opinion, Adverse Opinion and Disclaimer of Opinion.</p> <p>CO3:- Understand the considerations and reporting, when conducting an Audit of Single Financial Statement, Special Purpose Financial Statemen and Audit of Financials prepared using financial reporting framework of another country</p> <p>CO4:- Understand the various Attestation Engagements of Examination, Review and/or Agreed-Upon Procedures and Governmental Auditing Standards (GAS).</p> <p>CO5:- Appraise the effect of Information Technology on Auditor's consideration of Internal Control and Techniques in Audit.</p>
	19BC6H5C02	INTERNATIONAL TAXATION - II	<p>CO1:- Grasp the basic criteria for filing US individual income tax return as per US Internal Revenue Code (IRC)</p> <p>CO2:- Determine the taxability and compute the various gross income items applicable to individual income tax returns.</p> <p>CO3:- Identify the various tax deductions and credits applicable to individual income tax return as per IRC.</p> <p>CO4:- Determine the taxes and penalties applicable to individual taxpayers as per the IRC.</p> <p>CO5:- Grasp capital gain concepts and their taxability as applicable to Individuals and entities as per the IRC.</p> <p>CO6:- Identify the various methods of depreciation and amortization applicable to Individuals and entities as per IRC</p>

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	19BC6H5 C03	ADVANCED FINANCIAL REPORTING- I	<p>CO1:- Cultivate an understanding of the Conceptual and Regulatory Framework for Financial Reporting.</p> <p>CO2:- Recognize the need for Financial Statements and Financial Reporting.</p> <p>CO3:- Develop an understanding the Financial Statements and compute financial ratios.</p> <p>CO4:- Recognize the structure and contents of financial statements presented under IFRS</p> <p>CO5:- Prepare Consolidated Financial Statements for a business and its subsidiary.</p>
VI	19BC4H6 C02	FINANCIAL RISK MANAGEMENT	<p>CO1- Develop an understanding and insights on Risk Management and its significance in the finance and investment industry</p> <p>CO2- Learn about the different statistical tools such as Regression, Correlation, Hypothesis Testing, Forecasting, etc., significant in understanding risk and its application.</p> <p>CO3 – Infer and identify the role of Financial Institutions, Markets and its Instruments</p> <p>CO4 - Interpretation of risk measurement and volatility, and types of risks.</p> <p>CO5 - Identification of methods for Valuing fixed income securities and option modeling</p>
	17BCSH 6C01	BUSINESS TAXATION	<p>CO 1: Procure the basic principles underlying the GST Act Compute the taxable income of an assessee.</p> <p>CO2: Appraise the assessment procedure and representation before appropriate authorities under the law.</p> <p>CO3: Distinguish the implications in computing tax liability of an individual.</p> <p>CO4: Determine the application of valuation with respect to customs duty</p> <p>CO5: Explain the rules for adopting and changing an accounting period</p>
	19BCCH 6C03	INTERNATIONAL BUSINESS ENVIRONMENT AND CONCEPTS	<p>CO1:- Acquaint knowledge about legal structures and corporate governance procedures</p> <p>CO2 Sketch and discuss the various performance management system.</p> <p>CO3:- Examine the key economic measures in the emerging business environment.</p> <p>CO4:- Report and recognise the information technology strategies in business environment</p> <p>CO5:- Characterize the role of network and business automation technologies</p>

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	19EXTR0G5	MANAGEMENT INFORMATION SYSTEM - ERP	<p>CO1:- Relate the basic concepts and technologies used in the field of management information systems</p> <p>CO2:- Compare the processes of developing and implementing information systems.</p> <p>CO3:- Outline the role of the ethical, social, and security issues of information systems.</p> <p>CO4:- Translate the role of information systems in organizations, the strategic management processes, with the implications for the management</p> <p>CO5:- Apply the understanding of how various information systems like DBMS work together to accomplish the information objectives of an organization</p>
	19BC6H6C02	INTERNATIONAL TAXATION- III	<p>CO1:- Familiarize the concepts and taxation provisions of Partnerships, including Sale of Partnership Interest by a Partner and Termination of Partnership</p> <p>CO2:- Understand the taxation of Estates, Trusts and Gift Transactions, per provisions of the IRC</p> <p>CO3:- Comprehend the formation of Tax-Exempt Organizations per IRC 501 and Tax-exempt Income Tax Return (Form 990).</p> <p>CO4:- Recognize the concepts of Federal Taxation Recapitulation and Tax Planning. Students will also be able to perform research on Internal Revenue Code or IRC</p> <p>CO5:- Relate to the Legislative Process and Federal Tax Procedures of the Internal Revenue Service (IRS). Students will also understand the workings and concept of Multijurisdictional Taxation</p>
	19BC6H6C03	ADVANCED FINANCIAL REPORTING - II	<p>CO1:- Develop an understanding of the financial accounting and reporting frameworks used by business enterprises globally (including US GAAP and IFRS).</p> <p>CO2:- Cultivate knowledge and skills required to apply the knowledge of accounting principles (per US GAAP and IFRS) in performing financial reporting and other tasks as corporate finance professionals.</p> <p>CO3:- Identify the taxation policies and the implications on the tax treatment under US GAAP and IFRS.</p> <p>CO4:- Examine the prospect of equity analyst with regard to US GAAP and IFRS</p> <p>CO5:- Recognise a long term scope in the field of accounting as an aggregator of Indian AS, US GAAP and IFRS.</p>