

Course Outcomes (COs)

2019-20 Batches

Semester	Course Code	Course Name	Course Outcomes (COs)
I	17BMS3C101	FUNDAMENTALS OF FINANCIAL ACCOUNTING	<p>CO1: The use of accounting concepts, principles and frameworks to analyze the effect of business transactions on an organization accounting records.</p> <p>CO2: Application and use of accounting system to record, classify and summarize data and analyze the effect of business transactions in a business organization</p> <p>CO3: Use tools and techniques to interpret the different transactions to be entered into various subsidiary books</p> <p>CO4: Classify accounting information to solve errors in preparation of accounting records and the effect of such transactions in solving business problems</p> <p>CO5: Develop the ability to apply accounting principles in preparation of financial statements and interpret the information for effective decision making in business.</p>

I	17BMS56C104	<p align="center">MANAGEMENT CONCEPTS</p>	<p>CO1: Conceptualizing and applying the management concepts in the real time scenarios.</p> <p>CO2: Analyze the theories of management and apply the theories in current business environment</p> <p>CO3: Examine the Planning process and decision making process for sustenance and development of the organization</p> <p>CO4: Formulate techniques to allocate expenses between different departments by selecting a rational basis, to interpret the concepts and practices of management</p> <p>CO5: Explore the leadership qualities for effective coordination and control</p>
I	19BMSC1C03	<p align="center">MANAGERIAL ECONOMICS</p>	<p>CO1: Relate to the application of principles of economics in Business scenarios.</p> <p>CO2: Take decisions on demand analysis and forecasting by going through elasticity and forecasting methods.</p> <p>CO3: Distinguish the customers of different types and their tastes and preferences, and formulate strategies accordingly.</p>

			<p>CO4 Develop techniques on productivity and profitability, reduce cost and increase quality of products and services by effectively managing production process, cost and revenue.</p> <p>CO5 Design competitive strategies to occupy market share through effective pricing and adequate production volume.</p>
II	19BMIF2C03	ADVANCED ACCOUNTING	<p>CO1: Use of fire insurance in a business organization to provide financial protection against loss or damage of stock by fire.</p> <p>CO2: Relate to the application of accounting treatments between a sale and a consignment transaction with the techniques for computation of stock</p> <p>CO3: Examine the differences between consignment, partnership and joint venture transactions under different methods</p> <p>CO4: Construct separate accounts for different branches or operating locations to know the cost/profit centers separately</p> <p>CO5: Formulate techniques to allocate expenses between different departments by selecting a rational basis to interpret the key parameters of financial performance</p>

<p style="text-align: center;">II</p>	<p style="text-align: center;">17BMS3C202</p>	<p style="text-align: center;">MARKETING MANAGEMENT</p>	<p>CO1: Apply the marketing concepts and its evolution</p> <p>CO2: Analyze the market based on segmentation, targeting and positioning</p> <p>CO3: Make decisions on product, price, promotion mix and distribution</p> <p>CO4:Analyze the consumer behavior and their decision making process</p> <p>CO5: Formulate the emerging technologies and media in marketing</p>
<p style="text-align: center;">II</p>	<p style="text-align: center;">17BMS3C203</p>	<p style="text-align: center;">HUMAN RESOURCE MANAGEMENT</p>	<p>CO1: Define the managerial role, duties and responsibilities and their functions of HRM in the organization.</p> <p>CO2: Design the manpower, recruitment and selection process for the organizational development as well as employee development.</p> <p>CO3: Appraise the performance of employees for promotion, transfer, and compensation systems.</p> <p>CO4: Study the legal provision of industrial laws and to adopt suitable measures to ensure the worker's safety.</p>

			<p>CO5: Formulate a suitable strategy and practice for the recent trends in HRM.</p>
II	19BCC4S061	ENTREPRENEURSHIP	<p>CO1: Assessing Indian entrepreneurship culture focusing on role of the Entrepreneur in Indian economy with reference to Self-employment and women entrepreneurship development schemes.</p> <p>CO2: Outlining Business ideas with SWOC analysis done within the framework of Government policies and procedures.</p> <p>CO3: Develop a business plan with detailed Technical, Financial, Marketing and Human Resource aspects considering the sources for funding the business plans.</p> <p>CO4: Outlining various entrepreneurship schemes offered by Central Government and as well as State Government.</p> <p>CO5: Listing the reasons for industrial sickness and failure of entrepreneurship ventures and turnaround ventures.</p>
III	16BMIF3C03	BUSINESS LAW	<p>CO1: Analyze the nature and meaning of contracts and evaluate the impact of legislation upon contract law</p> <p>CO2: Use and relate to the application of special contracts of Indemnity, Guarantee, Bailment and Pledge in business</p>

			<p>CO3: Analyze and recognition of transactions involving the sale of goods in different business situations and the rights of buyers</p> <p>CO4: Examine and compare the application of competition law to business agreements, the exercise of dominant position and combinations between firms, sellers and enforcement mechanisms</p> <p>CO5: Create an awareness of consumer rights and obligation with the ability to implement and report compliance</p>
III	17BMS3C201	FUNDAMENTALS OF MANAGEMENT ACCOUNTING	<p>CO1: Articulate the application-based knowledge of Financial Accounting and Cost Accounting for managerial decisions</p> <p>CO2: Present different cost concepts to appraise different tools and techniques for the organization</p> <p>CO3: Measure the planning and control technique and thereby devising functional budget for business</p> <p>CO4: Experiment different variances in the accounting control system to make revised financial projections</p> <p>CO5: Appraise various financial variables, validate and forecast financial solutions</p>

<p style="text-align: center;">III</p>	<p style="text-align: center;">19BMIM3C01</p>	<p style="text-align: center;">DIGITAL MARKETING AND ESSENTIALS</p>	<p>CO1: Analyze the opportunities and challenges of Disruptive Digital Environment and Dynamic Digital Environment</p> <p>CO2: Application and use of Digital Tools in marketing and media advertising</p> <p>CO3: Designing the digital marketing campaigns on the basis of consumer analysis</p> <p>CO4: Application and evaluation of digital marketing techniques in the light of customer data bases /information</p> <p>CO5: Developing plans in retention of customers with the use of varied research tools and techniques and web analytics</p>
<p style="text-align: center;">III</p>	<p style="text-align: center;">17BMS3C401</p>	<p style="text-align: center;">FINANCIAL REPORTING</p>	<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>
III	16MATH0G5	QUANTITATIVE TECHNIQUES	<p>CO1: Formulating business problems into arithmetic matrices and linear equations for finding solution by applying appropriate method like additions, subtractions and multiplication of matrices and Cramer's rule.</p> <p>CO2: Assess the application of Duplicate, Triplicate, Sub duplicate and Sub triplicate ratios, Continued Proportion and inverse Proportion in day to day business activities.</p> <p>CO3: Outlining the financial aspects of present value and future values of money with help of simple interest, compound interest, annuity and bill discounting.</p> <p>CO4: Analysis of data dispersion in the business scenario by applying quantitative techniques such as Qualities deviation, Range and Standard Deviation methods to minimize the risk.</p> <p>CO5: Establishing the relationship between variables by applying Spearman's Rank correlation, Karl Pearson's co-</p>

			efficient of correlation and Regression methods to find predictive solutions in business.
III	19MENVI0VE2	ENVIRONMENTAL STUDIES	<p>CO 1: Demonstrate the ability to apply the concept of Sustainability in daily walks of life.</p> <p>CO 2: Ability to analyze the process and progress in various Ecosystems.</p> <p>CO 3: Capacity to identify the issues associated with natural resources and provide solutions to overcome the same.</p> <p>CO 4: Differentiate levels of Biodiversity and identify the ways to conserve the living organisms.</p> <p>CO 5: Ability to determine various forms of pollution and recommended solid waste management techniques.</p> <p>CO 6: Ability to implement various environmental laws applicable to fronts of Life.</p> <p>CO 7: Ability to demonstrate the application of disaster management techniques and Human communities.</p>
III	18BMIM4CO4	CONTEMPORARY LEADERSHIP PRACTICES	CO1: Formulate the framework of high performance teams by studying Leadership Styles of high performance teams.

			<p>CO2: Outline the components of emotional intelligence at the Workplace.</p> <p>CO3: Articulate the role of leaders in creating accountability and transparency within business organizations.</p> <p>CO4: Evaluate the leadership lessons learnt by Indian Business Leaders</p> <p>CO5: Demonstrate the leadership theories in the context of Globalization.</p>
IV	19BMSC4C01	BUSINESS RESEARCH METHODS	<p>CO1: Familiarize participants with basic of research and the research process. So that the students can develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.</p> <p>CO2: Synthesize and integrate business research theory, specialist research tools and technical skills to conduct a guided research project and/or technical activity. To enable the student in conducting research work and formulating research synopsis and report.</p> <p>CO3: Identify current best practice in qualitative and quantitative research, the applications of both forms of research, the interrelationship between the various research</p>

			<p>methods, the implementation of research designs and analysis techniques</p> <p>CO4: Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis. So that the student is familiarized with Statistical packages such as SPSS/EXCEL</p> <p>CO5: Apply the cognitive skills of critical thinking and professional judgment to present, collate, analyze, and interpret the data sets so as to solve the business/Research problem</p>
IV	19BMSC4C02	FINANCIAL MANAGEMENT	<p>CO1: Analyze the Time Value of Money and comprehend the fundamental principles of Finance along with an articulate account to achieve profit maximization.</p> <p>CO2: Create a strong foundation of cost of capital, leverages and cost of equity and preference shares by enhancing the knowledge of long term finance.</p> <p>CO3: Evaluate the techniques of Capital budgeting and access the mobilization of finance in the upward direction to assess the potential major projects and investments.</p>

			<p>CO4: Construct and estimate the requirements of working capital and determine a balanced working capital position through day-to-day operations.</p> <p>CO5: Formulate the dividend policy and structure of capital approaches to establish target capital structure to payout the shareholders.</p>
IV	19BMIF4C01	MANAGEMENT ACCOUNTING	<p>CO 1: Attain fundamental knowledge on Marginal and Absorption costing</p> <p>CO 2: Prepare functional budgets and synthesize them to a master budget</p> <p>CO 3: Acquire knowledge on statistical techniques for business prediction.</p> <p>CO 4: Identify short-term decision-making techniques and its applications</p> <p>CO 5: Analyze short term pricing and product decisions.</p> <p>CO 6: Assess risk and its impact on short term decisions</p>
IV	19BMSGC02	ENTREPREISE RESOURCE PLANNING	<p>CO1: Application of Enterprise software, and its role in integrating business functions</p>

			<p>CO2: Analyse the strategic options for ERP identification and adoption</p> <p>CO3: Design the ERP implementation strategies.</p> <p>CO4: Create reengineered business processes for successful ERP implementation.</p> <p>CO5: Planning mechanisms in an enterprise, and identify all components in an ERP system and the relationships among the components</p>
IV	19PSY0G1	CONSUMER PSYCHOLOGY	<p>CO1: Application of the key terms, definitions and concepts used in the study of consumer behaviour.</p> <p>CO2: Apply knowledge of consumer behaviour concepts and to develop better marketing programs and strategies to influence those behaviours.</p> <p>CO3: Analyse the effectiveness of various advertisement and promotions and their attempts to influence the behaviour of individuals.</p> <p>CO4: Examine the trends in consumer behaviour, and applies them to the marketing of an actual product or service.</p>

			<p>CO5: Analyse personal, socio-cultural and environmental dimensions that influence consumer decision making.</p>
V	19BMSC5C01	<p>RETAIL AND SUPPLY CHAIN MANAGEMENT</p>	<p>CO1: Embrace the tools and techniques required to succeed in the new media environment.</p> <p>CO2: Assess and evaluate the performance of digital marketing campaigns through behavioural and attitudinal engagement metrics and measures, and make use of a broad spectrum of digital and consumer analytic tools and techniques.</p> <p>CO3: Understand the functions of retail business and various retail formats and retail channels.</p> <p>CO4: Understand the difference between Retail and Manufacturing Supply Chain</p> <p>CO5: Understand, key drivers of retail supply chain and how to select a retail store location.</p>
V	19BMSC5C02	<p>FUNDAMENTALS OF BUSINESS TAXATION</p>	<p>CO1: Outline the importance of taxation and its role in an economy.</p> <p>CO2: Determine the taxable income from different heads of income and list out the deductions from respective heads.</p> <p>CO3: Explain the concept of Gross Total Income highlighting all the deductions U/S 80 C to 80 U.</p>

			<p>CO4: Describe various types of customs duty and its administration in India.</p> <p>CO5: Differentiate the pre-GST tax system and post-GST tax system.</p>
V	19BMSIF5C01	<p>MANAGING FINANCE IN A DIGITAL WORLD</p>	<p>CO1: Describe how the finance function interacts with operations.</p> <p>CO2: Explain the various forms and functional boundaries of the organization including externalization, Shared Service Centres (SSC) and Business Process Outsourcing (BPO).</p> <p>CO3:Examine how the finance function uses digital technologies to fulfil its roles.</p> <p>CO3: Explain the competencies required to use data to create and preserve value for organisations.</p> <p>CO4: Explain what each level of the finance function does.</p> <p>CO5: Describe how the finance function interacts with sales and marketing.</p> <p>CO6: Describe how the finance function interacts with human resources.</p> <p>CO7: Describe how the finance function interacts with IT.</p>
V	19BMSIF5D01	<p>MANAGING PERFORMANCE</p>	<p>CO1: Explain the concepts of project leadership.</p> <p>CO2: Compare and contrast different types of leadership and management styles.</p> <p>CO3: Explain how to manage relationships.</p>

			<p>CO4: Apply tools and techniques to manage projects.</p> <p>CO5: Analyze new business models in the digital ecosystems</p>
V	19BMSIF5D02	<p>MANAGEMENT ACCOUNTING II</p>	<p>CO1: Evaluate Total Quality Management (TQM) techniques.</p> <p>CO2: Apply learning curves to estimate time and cost for activities.</p> <p>CO3: Discuss issues arising from the use of performance measures and budgets for control.</p> <p>CO4: Evaluate issues arising from the division of the organisation into responsibility centres.</p> <p>CO4: Evaluate information to support project appraisal. Analyse risk and uncertainty associated with medium-term decision-making.</p> <p>CO5: Apply sensitivity analysis</p> <p>CO6: Discuss the risks associated with the collection and use of information.</p>
V	19BMSIF5D03	<p>ADVANCED FINANCIAL REPORTING</p>	<p>CO1: Compare and contrast types and sources of long-term funds.</p> <p>CO2: Explain relevant financial reporting standards for revenue, leases, financial instruments, intangible assets, taxation and provisions.</p> <p>CO3: Analyse financial statements of organisations.</p> <p>CO4: Recommend actions based on insights from the interpretation of financial statements.</p>

			<p>CO5: Discuss the limitations of the tools used for interpreting financial statements.</p> <p>CO6: Explain relevant financial reporting standards for group accounts.</p> <p>CO7: Prepare group accounts based on IFRS</p> <p>CO8: Explain the Six Capitals of Integrated Reporting.</p>
VI	19BMSC6C01	BUSINESS ETHICS AND NEGOTIATION SKILLS	<p>CO1: Enumerate various ethical theories and their various divisions and appreciate the relevance of personal values in the business/workplace setting.</p> <p>CO2: Determine goal setting and various implications of BATNA (best alternative to a negotiated agreement) and ZOPA (zone of possible agreement) with illustrations.</p> <p>CO3: Identify various tactics of negotiation and stages for promoting a constructive negotiation climate.</p> <p>CO4: Generalize the ability to understand persuasion techniques and the way to implement them in real life and business scenarios.</p> <p>CO5: Examine about post negotiation assessment and evaluation in relevance with International and cross-cultural crisis in negotiation.</p>

VI	19BMSC6C02	<p style="text-align: center;">STRATEGIC MANAGEMENT</p>	<p>CO1: Attain the knowledge on Strategic management and its importance in management's decision-making process.</p> <p>CO2: Identify the Importance of Corporate Social Responsibility, Ethics in Managerial activities and the recent trends in Corporate Governance.</p> <p>CO3: Explain different levels of organizational environment involved in Strategic planning</p> <p>CO4: Illustrate the Competitor analysis and Strategy implementation through various corporate level strategies</p> <p>CO5: Attain knowledge in strategic evaluation and control through the different approaches.</p>
VI	19BMSC6C03	<p style="text-align: center;">INTERNATIONAL BUSINESS ENVIRONMENT</p>	<p>CO1: Acquaint knowledge about legal structures and corporate governance procedures.</p> <p>CO 2: 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 recognize the information technology strategies in business environment.</p> <p>CO5: Characterize the role of network and business automation technologies.</p>

VI	19BMSIF6C01	<p align="center">CORPORATE GOVERNANCE AND ETHICS</p>	<p>CO1: Articulate basic concept of business ethics, values, norms and beliefs.</p> <p>CO2: Dissect about the role of corporate governance standards and status of OECB Principles.</p> <p>CO3: Assess the role of corporate governance in audit.</p> <p>CO4: Articulate the principles of contract law.</p> <p>CO5: Interpolate the concept of basic company administration.</p>
VI	19BMSIF6D01	<p align="center">RISK MANAGEMENT</p>	<p>CO1: Analyse upside and downside risks arising from internal and external sources and from different managerial decisions.</p> <p>CO2: Analyse strategic and operational risks.</p> <p>CO3: How to identify, evaluate and manage enterprise risks.</p> <p>CO4: Where strategic risks emanate from, how to evaluate them and understand how oversight of these risks is critical to the governance of the organisation.</p> <p>CO5: How internal controls can be used effectively in the risk management process and how to identify, analyse, remedy and report strategic risks</p>
VI	19BMSIF6D02	<p align="center">FINANCIAL STRATEGY</p>	<p>CO1: Discuss the influence of Market requirements, Taxation and Regulatory requirements on financial strategic decisions.</p>

			<p>CO2: Analyse Selecting debt instruments, Target debt profile, Issuing debt securities, Debt covenants and Tax considerations</p> <p>CO3: Evaluate the Choice of capital structure and Changes in capital structure</p> <p>CO4: Discuss currency risk instruments and interest rate risk instruments</p> <p>CO5: Evaluate different valuation methods and discuss the strengths and weaknesses of each valuation method.</p>
--	--	--	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------