



ST FRANCIS DE SALES COLLEGE

Permanently Affiliated to Bangalore University || AICTE Approved | Electronic City, Bengaluru - 100

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A FRANSALIAN INSTITUTE OF HIGHER LEARNING

DEPARTMENT OF COMMERCE

BCom

PO-PSO-CO

Programme Outcomes	Graduate Attribute/Program Outcome
PO 1	Intellectual Rigour and Research
PO 2	Digital Capability
PO 3	Professional & Effective Communication Skills
PO 4	Creative and Critical Thinker
PO 5	Inter-disciplinary and Social Interaction
PO 6	Holistic life-long formation with ethical practices & environmental concerns
PO 7	Optimistic Catalyst of Transformation and Effective Citizenship

Programme Specific Outcomes (PSO) for Dept. of Commerce (B. Com)

PSO No.	Programme Specific Outcomes On completion of B. Com, the graduate will be able to...	Programme Outcomes
PSO-1	To practice and implement traditional and modern strategies and practices of costing, banking, economics, marketing, management, auditing and taxation	PO-1
PSO-2	Apply different concepts in starting and managing business and realize the social responsibilities, social realities and inculcate an essential value system.	PO-2
PSO-3	To apply mathematical and statistical tools in academics, business and research and develop necessary professional knowledge and skills in finance and taxation.	PO-3
PSO-4	To solve problems related to employer, employee, investors and consumers with ethical and legal protection.	PO-4
PSO-5	To practice different techniques of communication and apply it in business and profession.	PO-5,6,7
PSO-6	Acquire academic excellence with digital capability and aptitude for higher studies, professional certification and research.	PO-1,2,3,4,5

6.1 Name of the Course: Management accounting

CO	<p align="center">Course Outcomes</p> <p align="center"><i>The learner will be able to</i></p>	<p align="center">PSOs Addressed</p>	<p align="center">Cognitive Level</p>
CO1	It helps to understand the financial statements with different financial analysis	PSO - 2,3,5	U, E, An, Ap, C
CO2	With various financial statements and management reporting which helps the students to take up a career as management accountant	PSO -2,3	U, E, An, Ap, C
CO3	With ratio analysis which helps the students to deal in various accounting ratios and enables the students to take the correct decision in management level.	PSO - 3,5,6	U,E,An
CO4	With Fund flow statement and Cash flow statement with latest provisions and amendments which enables the students to incorporate the same and to find career as management accountant.	PSO -1,2,3	U, E, An, Ap, C
CO5	With techniques to analyze and interpret Financial Statements with a view to prepare management reports .	PSO - 2,5,6	U,E,An,AP,C

6.2 Name of the Course: principles and practices of Auditing

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	It emphasizes on understanding the basic concept of auditing, how it is different from accounting and recent trends in auditing and preparation before commencement of auditing.	PSO - 1, 3	U, R, E
CO2	Directs students in differentiating internal check and internal audit and various methods/procedures adopted for the control of production, distribution and the whole system of the enterprise.	PSO - 1, 2, 3	E, U
CO3	Helps students to know the importance of vouching and procedures related to vouching of receipts and payments.	PSO - 2, 3	R, U
CO4	Help students to know the steps and methods in verification and valuation of assets and liabilities.	PSO - 1,3	R, U, An
CO5	Enables the students to know the powers, duties, liabilities and professional ethics of an auditor and it gives some insights into auditing procedures followed by different sectors.	PSO - 1, 5	U

6.3 Name of the Course: Income tax II

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the concepts and Basic terms of Income Tax and Learner can differentiate between Business and Profession, and learner can compute taxable income from business and profession	PSO 1,4 & 7	R,U,A
CO2	Acquire the knowledge about Income from Capital Gains, Learner can familiar with provisions for computation of taxable income	PSO 1,4 &	R,U,A

	from Capital gains, can understand Exemptions U/S 54,54B,54D,54Ec,54F	7	
CO3	Know and familiar with Tax Treatment provisions to be applied for computing taxable income from Other source	PSO 1 & 7	R,U,A
CO4	Learn concepts of Gross Total Income and Deductions U/S 80 C to 80 U	PSO 1,4	R,U,A
CO5	Apply the provisions for set-off and carry forward of losses and Learner can compute the Assessment of Individuals and total income and tax liability of an individual assessee.	PSO 1,4	R,U,A

6.4 Name of the Course:Business Regulations (6th sem)

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the meaning of business law,its needs and sources	1,2,3	R, U, A
CO2	Explain classification of contracts sale of goods act	1,3	R, U, A
CO3	get knowledge about consumer and competition laws and enables learners to apply it in day to day life	2,3	U, R
CO4	To get a thorough understanding of the Indian economic laws- patent laws	1,5	R, U, A
CO5	Update with environment protection act types of pollution and powers of central government to protect the environment India	1,2,5	U, E

6.5 Name of the Course: Cost Management

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the concept of cost control and Cost reduction, target costing, value analysis, value chain analysis and BPR	PSO - 1,3 ,5	U, R, E
CO2	Gain knowledge of marginal costing and absorption costing - and application of P/V ratio, BEP, M/S in business decisions	PSO - 3, 4, 5	R, U,An,Ap,E
CO3	Helps students to know standard Costing and apply it in variance analysis of business decision making	PSO - 3,4,5	R, U,An,Ap,E
CO4	Gain knowledge about budgeting and the preparation of flexible budgets and cash budgets	PSO - 3,5	U, An,Ap,E
CO5	Understand the concept of Activity Based Costing - cost drivers and cost pools - practical application of ABC in determining the cost of production	PSO - 3, 5	U, An,Ap,E

6.6 Name of the Course: Business taxation

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
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CO1	Creates an understanding of the basic concept of custom Tax and basic definition related to Tax and assessee.	PSO – 3,4,5	R,U,E, Ap
CO2	Provides learners an idea of the process and techniques of calculation of taxability and tax liability under E- taxation	PSO -3	Ap, E
CO3	Helps students to know Various Tax Procedures. • Updates students with Current Taxation Policies under firm	PSO -1	E
CO4	Helps students to know Various Tax Procedures. • Updates students with Current Taxation Policies under firm	PSO -4	R,U,E
CO1	Creates an understanding of the basic concept of custom Tax and basic definition related to Tax and assessee.	PSO – 3,4,5	R,U,E, Ap

6.7 Name of the Course: Performance management

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand difference between old and modern method of Activity Based Costing Understanding the physical application and practical implications of Cost Volume Profit Analysis, Make or Buy Decision, Decision Making Tree and dealing with risk and uncertainty in decision making.	PSO – 3,,5	R,U,A
CO2	Understanding of Budgetary System, types of Budgets including evaluation of Flexible Budget and Cash Budget. Understanding the concept of Management Information System,	PSO – 3,,5	R,U,A

	sources, analysis, application and behavioral aspects of transfer pricing for Private companies and Not for profit organizations.		
CO3	Understanding of Budgetary System, types of Budgets including evaluation of Flexible Budget and Cash Budget.	PSO – 3,,5	R,U,A
CO4	Understanding the concept of Management Information System, sources, analysis, application and behavioral aspects of transfer pricing for Private companies and Not for profit organisations.	PSO – 3,,5	R,U,A

6.8 Name of the Course: International auditing and assurance

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Helps students to understand the framework of audit and assurance engagement, its objective and concepts including internal and external audit with Statutory regulations, Corporate Governance, Audit Outsourcing, Audit Threats & Safeguards and Content of Audit Reports.	PSO - 1,3,5	R, U, Ap, An
CO2	Gain knowledge about Audit Planning and Risk Assessment through understanding of Engagement letter, Auditor's objectives, Audit Risk, Audit Planning & Strategy, Interpreting Key Ratios and Audit Documentation, including Effect of Fraud and responsibilities of Internal and External Auditor.	PSO - 1,3, 5	R, U, An, Ap, E
CO3	Helps students to know about Components of Internal Control, its recording and evaluation including Computer control systems. Also guides students to understand control objectives, procedures and test of control for Sales, Purchase, Payroll, Inventory, Cash and Non-Current Assets	PSO - 1,3,5	C, U, An, Ap
CO4	Helps students to understand and analyse the Audit Evidences obtaining through financial statement assertions and Audit Sampling, including quality, quantity and problems associated with audit review. It also helps students to apply their knowledge to	PSO - 3,5	C, U, An,Ap, E

	Audit of Receivables, Inventory, Payables, Bank and Cash, Tangible & Intangible Assets and non-current liabilities including Computer Assisted Audit Techniques and Not for Profit Organisation audit techniques.		
CO5	Helps students to review and generate reports through understanding of subsequent events, Going Concern Concept, Written Representation and Audit Finalisation	PSO – 3,5	U, An, Ap, C

6.9 Name of the Course: Risk management

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Students able to obtain shallow knowledge of risk management in various situations of corporate and explain various types of risk	1,2	R, U, Ap, An
CO2	Discuss the sources of risk and exposure in view of different types of risk	1	R, U, Ap, An
CO3	Students able to understand the connectivity for risk to return in corporate and different tools in C R M	1,5	R, U, Ap, An
CO4	It helps students to get knowledge about derivatives and different tools of risk management	2,5	R, U, Ap, An
CO5	Students are able to learn analysis of different situations and transactions risks in CRM by the help of hedging and options	1,2,5	R, U, Ap, An

6.10 Name of the Course: Marketing of insurance Products

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	It emphasizes on understanding the basic concept of auditing, how it is different from accounting and recent trends in auditing and preparation before commencement of auditing.	1,2	R, U, Ap, An
CO2	Directs students in differentiating internal check and internal audit and various methods/procedures adopted for the control of production, distribution and the whole system of the enterprise.	1	R, U, Ap, An
CO3	Helps students to know the importance of vouching and procedures related to vouching of receipts and payments.	1,5	R, U, Ap, An
CO4	Help students to know the steps and methods in verification and valuation of assets and liabilities.	2,5	R, U, Ap, An
CO5	Enables the students to know the powers, duties, liabilities and professional ethics of an auditor and it gives some insights into auditing procedures followed by different sectors.	1,2,5	R, U, Ap, An

COURSE OUTCOMES (CO) V SEM

5.1 Name of the Course: INCOME TAX-1

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	collect the basic concepts and definitions of Income Tax Act 1961 the basic concepts and definitions of Income Tax Act 1961	1,3	U

CO2	With the rules & regulations of income tax act 1961 with reference to individual- Exempted Incomes	1,3,4&6	U,
CO3	know & learn the residential status of Assessee and incomes exempted from tax	1,3,4&6	U,AP
CO4	familiar with the computation of income from salary	1,3,4&6	U,AN
	familiar with the computation of income from house property & calculation process of Income from House Property	1,3,4&6	U,AP,AN

5.2 Name of the Course: Entrepreneurship Development Programme

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	It enables learners to understand the various functions of entrepreneur and the qualities of being a successful entrepreneur.	2 & 5	U ,& Ap
CO2	It helps the students to know about the role played by SSI, its problems and measures to solve it.	1 &4	An,E & Ap
CO3	It develops a thorough understanding of scanning the environment for business opportunities. The students will learn how to obtain the location, clearances, formalities, licensing and registration procedure.	2&3	U,An,E & R
CO4	It helps the students to get knowledge about the various aspects of Business plan.	1 ,4 &6	R, & Ap
CO5	This enables the students to get knowledge about the role of financial institutions.	5&6	U,R & C

5.3 Name of the Course: International Financial Reporting Standards

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the basic concepts of IFRS	1 & 2	R & U
CO2	Know IFRS in detail with recognition, measurement, presentation and disclosure.	1,2,&3	R,U, Ap & An
CO3	Prepare Financial Statements as per IFRS.	1,2,3 & 4	U,Ap,An & C
CO4	Calculate Non-Controlling Interest and Cost of Control in the preparation of CFS.	4,5&6	U,Ap,An,E, & C
CO5	Study the Disclosure of IFRS.	1,2,4 & 5	R,Ap, E & C

5.4 Name of the Course: Costing Methods

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Ascertain cost per unit by applying various methods of costing.	PSO – 1,2,3	U
CO2	Estimate and fix price per unit for different Products and Services.	PSO -2,3	U, E, An, Ap
CO3	Provide correct analysis of cost both by process or operation methods	PSO -1,4	U, E, An, Ap
CO4	Disclose the sources of wastage of material, time in the use of various sources.	PSO -1,2,3	U, E
CO5	Ascertain the profitability of each of the product and advise management how these profits can be maximized	PSO-1,6	U, E

5.5 Name of the Course: Advanced Accounting (Accounting and Taxation)

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Acquires knowledge for preparing financial statements of banking companies	PSO – 1	R, U
CO2	Can prepare the financial statements of life Insurance and General Insurance Companies with schedule numbers	PSO -2,3	U, E, An, Ap, C
CO3	Learn basic farm related activities and recording Transaction.	PSO -1,4,3	U, E, An, Ap, C
CO4	Learn to calculate income from investments such as Shares and Debentures.	PSO -1,2,3	U, E, An, Ap, C
CO5	Can prepare financial statements as per current cost Method (Inflation Accounting)	PSO -1,2,3	U, E, An, Ap, C

5.6 Name of the Course: Goods and Service Tax

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To understand the concept of GST, GST Rates and its Models.	1,2 &3	R, U
CO2	To know the items exempted from GST and Taxable items.	2&3	U, E, An, Ap, C
CO3	To understand the process of GST Registration and filing.	1,4 &3	U, E, An, Ap, C
CO4	To understand the practical knowledge in Input tax credit	1,2 &3	U, E, An, Ap, C
CO5	To know the process of computation of various GST Calculation.	1,2 &3	U, E, An, Ap, C

5.7 Name of the Course: International Financial Management (Finance)

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To understand the concept of Financial Management, it's objectives including economic environment along with financial	PSO - 3 ,5	R, U, Ap, An

	markets and institutions.		
CO2	Helps students to understand the concept of Working Capital Management, Inventory Management, Cash Management, Receivables and Payables Management including practical consideration of working capital requirements and funding strategies.	PSO - 2,3, 5	R, U, An, Ap, E
CO3	To acquire knowledge regarding Investment Appraisal Techniques, including adjustment for risk and uncertainty, along with Investment decisions for lease or buy, asset replacement and capital rationing.	PSO - 1,5	C, U, An, Ap
CO4	Helps students to understand the concept of sources of raising business finance, estimating cost of capital and their relative costs along with Capital Structure Theories and its practical application.	PSO - 3,5	C, U, An,Ap, E
CO5	To understand the concept, nature and purpose of Business Valuation including valuation of shares, debt and other financial assets along with its practical application and EMH Theory.	PSO – 3,5	U, An, Ap, E, C
CO6	Acquire knowledge regarding Nature and types of risk, including different approaches of Risk Management, along with Forex hedging techniques and interest rate hedging techniques.	PSO - 1,5	C, U, An, Ap

5.8 Name of the Course: International banking & forex Management (B&I)

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
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CO1	Students understand the importance of international banking	1&6	U
CO2	Helps students to understand & know about capital market and cash flow across national boundaries	1&6	U,AN
CO3	Understand global balance sheet, current account & capital accounts.	1&6	U,AN
CO4	understand how the foreign Exchange Market operates	1&6	U,AN
CO5	create an understanding on foreign exchange Management in India	1&6	U,AN

5.9 Name of the Course: Life & general Insurance (B&I)

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To understand the concept of insurance , life insurance, it's principles and products along with life insurance underwriting, mortality rate, sources of data , numerical methods of underwriting and occupational hazards	1& 2	R,U
CO2	Enable the students to understand and remember the legal aspects of life insurance including Indian contract act, Insurance act, LIC act, IRDA ACT.	5&2	U& AN
CO3	To acquire the knowledge on claim management, claim settlement and also consumer protection Act including Reinsurance limits and methods	4&2	U ,R ,AN
CO4	To gain the knowledge on general insurance, principles and its products along with risk assessment	1&2	R,U
CO5	To enable the students to know the brief history of insurance industry during Pre-nationalization, Post -nationalization and	1&2	U & AN

	concept of Re-insurance and its functions and methods		
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4.1 Name of the Course: Advanced Corporate Accounting

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	understand the preparation of holding company accounts under vertical format	1	R,U,Ap,An,
CO2	understand the meaning and types of amalgamation and applicability	3	R,U,Ap,An,
CO3	learn the procedure of drawing a scheme of capital reduction and cancellation off paid up capital.	3	R,U,Ap,An,E
CO4	Understand the procedure of liquidation and role of liquidator	3	R,U,Ap,An,E
CO5	Understand the recent developments in accounting and accounting standards	1	R,U

4.2 Name of the Course: E-business and computerized Accounting

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
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CO1	Helps students to understand the history and concept of E-Business and E-Commerce, including various Business Models, Revenue Models with web auctions and Virtual Communities	PSO - 1,3 ,5	R,U,Ap,An,
CO2	Enabling the students to understand various E-Payment mechanisms like Card Based, NEFT, RTGS and NEFT Banking, also including new trends of E-Payment like App Based Payment, M Wallet Payment and BitCoin Payment along with Cyber Crimes and Cyber Laws in E-Payment and Digital Signature.	PSO - 1,3, 5	R, U,An,Ap
CO3	Helps students to know about Tally and SAP as accounting software including installation of software and Creation of Company with Accounting and Inventory Features in Tally.	PSO - 1,3,5	C,U,An,Ap
CO4	Helps students to understand the concept of Configuration of Tally, Creation of Groups, ledgers and vouchers, including passing journal entries in vouchers with Evaluating group summary related to final accounts	PSO - 3,4,5	C.U, An,Ap
CO5	Helps students to generate reports and print financial statements related to accounting and inventory	PSO - 3,4	R, An,Ap

4.3 Name of the Course: Costing methods

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	This chapter helps the students to identify job costing and methods and procedures to be adopt in business	PSO -1, 4	R, U

CO2	To know the importance of process costing in manufacturing units	PSO -1, 6	R,U,An,Ap
CO3	To build knowledge on CONTRACT COSTING	PSO -1	R,U,C,E
CO4	It helps to know the cost types of industries using different methods for transportation	PSO -1	R,U,An,Ap
CO5	To know the importance of output costing in manufacturing units	PSO -1	R,U,An,Ap

4.4 Name of the Course: Business Regulations

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Various business regulations with respect to commerce	POS1,2	R,U
CO2	Analyze various laws and apply in their business	POS1,2	R,U
CO3	Regulations relating to competition and consumer laws various economics law	POS1,2	R,U
CO4	students will know the in depth of insolvency and bankruptcy	POS1,2	R,U
CO5	Knowledge of Intellectual Property rights and information technology	POS1,2	R,U

4.5 Name of the Course: India's culinary heritage

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	To explain the history, and evolution of cuisine.	1,3	R,U
CO2	Students will understand the types of spices and herbs used in Indian cooking.	3	R,AN
CO3	Students will be able to distinguish between different regional food, flavor, and aroma of Indian food.	4	R,U
CO4	It will enable students to explore the rich cooking style and methods of Indian food. To understand the diversity of Indian food and its richness all over the world.	2	R,U
CO5	Students will have diverse job opportunities in the field of culinary i.e. in the hospitality and tourism industry.	5	R,U,AN

4.6 Name of the Course: Personality Development

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	TO HELP STUDENTS HAVE SELF AWARENESS,GOAL SETTING AND CREATIVITY	1	R,U

CO2	TO HELP DEVELOP INTERPERSONAL SKILLS AND MANAGE STRESS	1,3	R,AP
CO3	TO MAKE STUDENTS UNDERSTAND THE IMPORTANCE OF TIME MANAGEMENT AND DEVELOP LEADERSHIP SKILLS	1,2	R,U,AP

COURSE OUTCOMES (CO) III SEM

3.1 Name of the Course: ADVANCED CORPORATE ACCOUNTING

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Comprehend the different methods of Mergers and Acquisition of Companies.	1,3	U
CO2	Understand the process of internal reconstruction.	1,3,4&6	U,
CO3	Prepare the liquidators final statement of accounts.	1,3,4&6	U,AP
CO4	Understand the recent developments in accounting and accounting standards	1,3,4&6	U,AN

3.2 Name of the Course: COSTING METHODS

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Ascertain cost per unit by applying various methods of costing.	2 & 5	U ,& Ap
CO2	Estimate and fix price per unit for different Products and Services.	1 &4	An,E & Ap
CO3	Provide correct analysis of cost both by process or operation methods	2&3	U,An,E & R
CO4	Disclose the sources of wastage of material, time in the use of various sources.	1 ,4 &6	R, & Ap
CO5	Ascertain the profitability of each of the product and advise management how these profits can be maximized	5&6	U,R & C

3.3 Name of the Course: E-BUSINESS AND COMPUTERISED ACCOUNTING

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the basic concepts of E-Business	1 &2	R & U
CO2	know the various methods of online payment	1,2,&3	R,U, Ap & An
CO3	Understand the basics of Tally	1,2,3 & 4	U,Ap,An & C
CO4	will be able to create and alter ledger and pass entries in Tally	4,5&6	U,Ap,An,E, & C

CO5	Learn to extract various reports from Tally	1,2,4 &5	R,Ap, E & C
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3.4 Name of the Course: Business Regulation

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the meaning of business law,its needs and sources	PSO – 1,2,3	U
CO2	Explain classification of contracts sale of goods act	PSO -2,3	U, E, An, Ap
CO3	get knowledge about consumer and competition laws and enables learners to apply it in day to day life	PSO -1,4	U, E, An, Ap
CO4	To get a thorough understanding of the Insolvency and Bankruptcy Code	PSO -1,2,3	U, E
CO5	Update with the IPR Act	PSO-1,6	U, E

COURSE OUTCOMES (CO) II SEM

2.1 Name of the Course: Advanced Financial Accounting

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand and compute the amount of claim for loss of stock and the concept of loss of profit	1	R,U,Ap,An,

CO2	Deal with the inter-departmental transfers and their accounting treatment	3	R,U,Ap,An,
CO3	Prepare financial statements from incomplete records	3	R,U,Ap,An,E
CO4	Learn to deal with accounting for royalty transactions	3	R,U,Ap,An,E
CO5	Compute Average Due Date and preparation of Account current	1	R,U

2.2 Name of the Course: Business Ethics

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understanding the importance of ethical behavior in business and the community	PSO - 1,3 ,5	R,U,Ap,An,
CO2	Provide skills for recognizing and resolving ethical issues in business	PSO - 1,3, 5	R, U,An,Ap
CO3	Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace	PSO - 1,3,5	C,U,An,Ap
CO4	Encourage self-reflection on the ethical dimensions of your own decisions in the workplace	PSO - 3,4,5	C.U, An,Ap

CO5	Understand the importance of Corporate Governance	PSO - 3,4	R, An,Ap
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2.3 Name of the Course: Banking Innovation

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the Banking System in India.	PSO -1, 4	R, U
CO2	Understand the procedure involved in opening and operating different accounts.	PSO -1, 6	R,U,An,Ap
CO3	Understand the procedure involved in Availing different types of Loans.	PSO -1	R,U,C,E
CO4	Examine the different types of negotiable instruments & their relevance in the present context.	PSO -1	R,U,An,Ap
CO5	Understand the technology in Banking.	PSO -1	R,U,An,Ap

1.1 Name of the Course: Financial Accounting

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Understand the Basic Concepts of Accountancy	1	R,U,Ap,An,
CO2	Exercise the accounting treatments for consignment transactions & events in the books of consignor and	3	

	consignee.		R,U,Ap,An,
CO3	Demonstrate various accounting treatments for dependent branches	3	R,U,Ap,An,E
CO4	Learn various methods of accounting for hire purchase transactions.	3	R,U,Ap,An,E
CO5	Outline the emerging trends in the field of accounting	1	R,U

1.2 Name of the Course: Business Management & Startups

CO	Course Outcomes <i>The learner will be able to</i>	PSOs Addressed	Cognitive Level
CO1	Design and demonstrate the strategic plan for the attainment of organizational goals.	PSO - 1,3 ,5	R,U,Ap,An,
CO2	Compare and choose the different types of motivation factors and leadership styles.	PSO - 1,3, 5	R, U,An,Ap
CO3	Understand startups Opportunities and Financial Issues of Startups	PSO - 1,3,5	C,U,An,Ap
CO4	Understand the support extended by Incubators & Major Startups Incubators in India.	PSO - 3,4,5	C.U, An,Ap
CO5	Understands Government Initiatives for Startups in India	PSO - 3,4	R, An,Ap

1.3 Name of the Course: Principles of Marketing

CO	Course Outcomes	PSOs Addressed	Cognitive Level
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	<i>The learner will be able to</i>		
CO1	Understand the basic concepts of marketing and assess the marketing environment.	PSO -1, 4	R, U
CO2	Analyze the consumer behavior in the present scenario and marketing segmentation.	PSO -1, 6	R,U,An,Ap
CO3	Discover the new product development & identify the factors affecting the price of a product in the present context.	PSO -1	R,U,C,E
CO4	Judge the impact of promotional techniques on the customers & importance of channels of distribution.	PSO -1	R,U,An,Ap
CO5	Outline the recent developments in the field of marketing.	PSO -1	R,U,An,Ap



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