

ABBAS KHAN COLLEGE FOR WOMEN COURSE OUTCOME NEP SYLLABUS 2020

B.COM And BBA NEP SYLLABUS

Program outcomes

- Provide employability skills and render the graduate- fit for the market.
- Providing sustainability in the changing scenario which provides opportunities for improving the
- quality.
- To provide global edge through imparting communicative skills, social, team, inter as well as intra
- personal skills.
- ☐ To Develop advanced theoretical knowledge& Research capabilities in pursuit of career and research.
- To inculcate social and moral values in students and make them responsible, secular and ethical
- citizens and fine tune them to adapt to different roles both in the world of work and life in general.

I SEMESTER B.COM

SUBJECT: FINANCIAL ACCOUNTING COURSE CODE: B.COM.1.1

- Understand the theoretical framework of accounting as well as accounting standards.
- Demonstrate the ability to prepare financial statement of manufacturing & non manufacturing entities of Sole Proprietors.
- Workout the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- Demonstrate the various accounting treatments for dependent and independent branches.

SUBJECT: MANAGEMENT PRINCIPLES & APPLICATIONS COURSE CODE: B.COM.1.2

OUTCOMES:

- Bring out the relevance of F W Taylor's view on management in today's knowledge era.
- Design strategic plans for various organizations for attainment of organizational goals
- Differentiate between the different types of organizational structures and authority and identity the best one for an MNC.
- Compare the different types of leadership styles.
- Identify a few control techniques for better productivity of an organization.

SUBJECT: PRINCIPLES OF MARKETING COURSE CODE: B.COM.1.3

OUTCOMES:

- Understand the basic concepts of marketing and assess the marketing environment.
- Discover the new product development & identify the factors affecting the price of a product in the present context.
- Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- Outline the recent development in the field of marketing.
- Analyze the consumer behavior in the present scenario & marketing segmentation.

II SEMESTER B.COM

SUBJECT: ADVANCED FINANCIAL ACCOUNTING COURSE CODE: B.COM.2.1

- Understand & compute the amount of claims for loss of stock & loss of profit.
- Learn various methods of accounting for Hire purchase transactions.
- Deal with the inter-departmental transfers and their accounting treatment.
- Prepare financial statements from incomplete records.
- Outline the emerging trends in the field of accounting.

SUBJECT: CORPORATE ADMINISTRATION

COURSE CODE: B.COM.2.2

OUTCOMES:

- Understand the framework of companies Act of 2013 & different kind of companies.
- Identify the stages & documents involved in the formation of companies in India.
- Analyze the role, responsibilities and functions of Key management personnel in Corporate Administration.
- Examine the procedure involved in the corporate meeting and the role of company secretary in the meeting.
- Evaluate the role of liquidator in the process of winding up of the company.

SUBJECT: LAW & PRACTICE OF BANKING COURSE CODE: B.COM.2.3

OUTCOMES:

- Summarize the relationship between Banker & customer and different typesof functions of banker
- Analyze the role, functions and duties of paying and collecting banker.
- Make use of the procedure involved in opening and operating different accounts.
- Examine the different types of negotiable instrument & their relevance in the present context.
- Estimate possible developments in the banking sector in the upcoming days...

III SEMESTER B.COM

❖ SUBJECT: CORPORATE ACCOUNTING COURSE CODE: B.COM.3.1

- Understand the treatment of underwriting of corporate Securities.
- Comprehend the computation of profit prior to incorporation.
- Know the valuation of Goodwill.
- Know the valuation corporate Securities.

❖ SUBJECT: BUSINESS STASTISTICS COURSE CODE: B.COM.3.2

OUTCOMES:

- Understand statistical data and descriptive statistics for business data Analysis.
- Comprehend the measures of Central Tendency, Dispersion and Skewness.
- Validate the application of Correlation Analysis in business decisions.
- Apply the Regression Analysis Technique for business decisions
- **❖** SUBJECT: COST ACCOUNTING COURSE CODE: B.COM.3.3

OUTCOMES:

- Demonstrate an understanding of the concepts of costing and cost accounting.
- Classify, allocate apportion overheads and calculate overhead absorption rates.
- Demonstrate the ability to calculate labor cost.
- Demonstrate the ability to prepare a cost sheet.
- Prepare material related documents, understand the management of stores and issue procedures.

* SUBJECT: FINANCIAL EDUCATION & INVESTMENT AWARENESS COURSE CODE: B.COM.3.4

- Comprehend how to assess their personal views and make prudent financial decisions that will help them reach their objectives to lay a strong financial foundation for the future.
- Comprehend the ability to assess their personal views and make prudent financial decisions that will help them reach their objectives.
- To equip students with the knowledge and skills necessary to lay a strong financial foundation for the future.
- Financial Education and Investment Awareness takes newcomers on a journey to teach them about the financial world they will enter when they graduate.

IV SEMESTER B.COM

❖ SUBJECT: ADVANCED CORPORATE ACCOUNTING COURSE CODE: B.COM.4.1

OUTCOMES:

- Know the procedure of redemption of Preference Shares and Debentures.
- Comprehend the different methods of Amalgamation and Acquisition of Companies
- Understand the process of internal reconstruction.
- Prepare the liquidators Final statement of accounts.
- Understand the process of Liquidation of Companies in India

❖ SUBJECT: COSTING METHODS & TECHNIQUES COURSE CODE: B.COM.4.2

OUTCOMES:

- Understand the various methods of costing applicable to different industries.
- Determine the cost under different methods of costing.
- Analyze the processes involved in standard costing and variance analysis.
- Apply the knowledge gained for decision making.

❖ SUBJECT: BUSINESS REGULATORY FRAMEWORK COURSE CODE: B.COM.4.3

- Comprehend the laws relating to Contracts and its application in business activities.
- Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
- Understand the importance of Negotiable Instrument Act and its provisions relating to Cheques and other Negotiable Instruments.
- Understand the significance of Consumer Protection Act and its feature.
- Understand the need for Environment Protection

V SEMESTER B.COM

❖ SUBJECT: INCOME TAX LAW & PRACTICE − I COURSE CODE: B.COM.5.1

OUTCOMES:

- Understand the basic concepts of Income Tax as per Income Tax Act 1961.
- Understand the provisions for determining the residential status of an Individual.
- Comprehend the meaning of Salary, Perquisites, allowances and Profit in lieu of salary, and various retirement benefits.
- Compute the income house property for different categories of house property.
- Comprehend the assessment procedure and to know the power of income tax authorities.
- **❖** SUBJECT: FINANCIAL MANAGEMENT COURSE CODE: B.COM.5.2

OUTCOMES:

- Understand the Role of Financial Managers effectively in an organization.
- Apply the compounding & discounting techniques for time value of money.
- Take investment decision with appropriate capital budgeting techniques for investment proposals.
- Understand the factors influencing the capital structure of an organization.
- Understand the factors influencing the working capital requirements of an organization.
- **❖** SUBJECT: PRINCIPLES & PRACTICES OF AUDITING COURSE CODE: B.COM.5.3

- Understand the conceptual framework of auditing.
- Examine the risk assessment and internal control in auditing.
- Comprehend the relevance of IT in audit and audit sampling for testing.
- Examine the company audit and the procedure involved in the audit of different entities.
- Gain knowledge on different aspect of audit reporting and conceptualframework applicable on professional accountants.

❖ SUBJECT: FINANCIAL INSTITUTIONS & MARKETS (OPEN ELECTIVE) COURSE CODE: B.COM.5.4/5.5

OUTCOMES:

- Understand the structure of Indian financial system and its constituents.
- Outline the role of capital and money market in economic development.
- Comprehend primary and secondary market and its relevance in capital formation.
- Appraise the role played by banking and development financial institutions in economic development so far.
- Understand the different types of NBFCs and their contribution.

❖ SUBJECT: HUMAN RESOURCE MANAGEMENT (OPEN ELECTIVE) COURSE CODE: B.COM.5.4/5.5

OUTCOMES:

- Describe the role and responsibility of Human resources management functions on business.
- Describe HRP, Recruitment and Selection process.
- Describe to induction, training, and compensation aspects.
- Explain performance appraisal and its process.
- Demonstrate Employee Engagement and Psychological Contract

❖ SUBJECT: GST- LAW & PRACTICE COURSE CODE: B.COM.5.6

OUTCOMES:

- Comprehend the concepts of Goods and Services tax.
- Understand the fundamentals of GST.
- Understand the GST Registration Process.
- Analyze the GST Procedures in Business.
- Know the GST Assessment and it computation
- **SUBJECT: EMPLOYIBILITY SKILLS**

COURSE CODE: B.COM.5.7

- Solve the problems on quantitative aptitude, logical reasoning and analytical ability.
- Exhibit the communication and leadership skills.
- Face interviews and write resume.

• Conduct self SWOC analysis and set his career goals.

I SEMESTER B.B.A

❖ SUBJECT: MANAGEMENT PRINCIPLES & PRACTICE COURSE CODE: BBA.1.1

OUTCOMES:

- The ability to understand concepts of business management, principles and function of management.
- The ability to explain the process of planning and decision making.
- The ability to create organization structures based on authority, task and responsibilities.
- The ability to explain the principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles.
- The ability to understand the requirement of good control system and control techniques.

❖ SUBJECT: FUNDAMENTALS OF ACCOUNTING COURSE CODE: BBA.1.2

OUTCOMES:

- Understand the framework of accounting as well accounting standards.
- The Ability to pass journal entries and prepare ledger accounts
- The Ability to prepare various subsidiary books
- The Ability to prepare trial balance and final accounts of proprietary concern.
- Construct final accounts through application of accounting software tally

❖ SUBJECT: MARKETING MANAGEMENT COURSE CODE: BBA.1.3

- Understand the concepts and functions of marketing.
- Analyze marketing environment impacting the business.
- Segment the market and understand the consumer behavior.
- Describe the 4 p's of marketing and also strategize marketing mix.
- Describe 7 p's of service marketing mix.

II SEMESTER B.B.A

❖ SUBJECT: FINANCIAL ACCOUNTING COURSE CODE: BBA.2.1

OUTCOMES

- Ability to understand the conversion of single entry into double entry.
- The ability to prepare final accounts of partnership firms
- The ability to understand the process of public issue of shares and accounting for the same
- The ability to prepare final accounts of joint stock companies.
- The ability to prepare and evaluate vertical and horizontal analysis of financial statements.

❖ SUBJECT: HUMAN RESOURCE MANAGEMENT COURSE CODE: BBA.2.2

OUTCOMES

- Ability to describe the role and responsibility of Human resources management functions on business
- Ability to describe HRP, Recruitment and Selection process
- Ability to describe to induction, training, and compensation aspects.
- Ability to explain performance appraisal and its process.
- Ability to demonstrate Employee Engagement and Psychological Contract.

❖ SUBJECT: BUSINESS ENVIRONMENT COURSE CODE: BBA.2.3

- An Understanding of components of business environment.
- Ability to analyze the environmental factors influencing business organization.
- Ability to demonstrate Competitive structure analysis for select industry.
- Ability to explain the impact of fiscal policy and monetary policy on business.
- Ability to analyze the impact of economic environmental factors on business.

III SEMESTER B.B.A

❖ SUBJECT: COST ACCOUNTING COURSE CODE: BBA.3.1

OUTCOMES

- Demonstrate an understanding of the concepts of costing and cost accounting.
- Classify, allocate apportion overheads and calculate overhead absorption rates.
- Demonstrate the ability to calculate labour cost
- Demonstrate the ability to prepare a cost sheet.
- Prepare material related documents, understand the management of stores and issue procedures.

❖ SUBJECT: ORGANIZATIONAL BEHAVIOUR COURSE CODE: BBA.3.2

OUTCOME:

- Demonstrate an understanding of the role of OB in business organization.
- Demonstrate an ability to understand individual and group behavior in an organization.
- Be able to explain the effectiveness of organizational change and development of organization.
- Demonstrate an understanding of the process of organizational development and OD Interventions.

❖ SUBJECT: STATISTICS FOR BUSINESS DECISIONS COURSE CODE: BBA.3.3

- To understand the basic concepts in statistics.
- To classify and construct statistical tables.
- To understand and construct various measures of central tendency, dispersion and skewness.
- To apply correlation and regression for data analysis.

❖ SUBJECT: FINANCIAL EDUCATION AND INVESTMENT AWARENESS COURSE CODE: BBA.3.4

OUTCOMES:

- Comprehend how to assess their personal views and make prudent financial decisions that will help them reach their objectives to lay a strong financial foundation for the future.
- Comprehend the ability to assess their personal views and make prudent financial decisions that will help them reach their objectives.
- To equip students with the knowledge and skills necessary to lay a strong financial foundation for the future.
- Financial Education and Investment Awareness takes newcomers on a journey to teach them about the financial world they will enter when they graduate.

IV SEMESTER B.B.A

❖ SUBJECT: MANAGEMENT ACCOUNTING COURSE CODE: BBA.4.1

OUTCOMES

- Explain the application of management accounting and various tool used
- Make inter firm and inter- period comparison of financial statements
- Analyze financial statements using various ratios for business decisions.
- Prepare fund flow and cash flow statements.
- Prepare different types of budgets for the business.

❖ SUBJECT: FINANCIAL MARKETS & SERVICES COURSE CODE: BBA.4.2

- Understand the Overview of Indian financial system.
- Understand the different types of financial institutions and their role.
- Understand concept of financial services, types and functions.
- Understand the different types of financial Instruments and its features.
- Understand the different types of financial market and its role.

❖ SUBJECT: FINANCIAL MANAGEMENT COURSE CODE: BBA.4.3

OUTCOMES

- To identify the goals of financial management.
- To apply the concepts of time value of money for financial decision making.
- To evaluate projects using capital budgeting techniques.
- To design optimum capital structure using EBIT and EPS analysis.
- To evaluate working capital effectiveness in an organization.

V SEMESTER B.B.A

❖ SUBJECT: PRODUCTION & OPERATION MANAGEMENT COURSE CODE: BBA.5.1

OUTCOMES

- Understand ever growing importance of Production and Operations Management in an uncertain business environment.
- Gain an in-depth understanding of Plant Location and Layout.
- Appreciate the unique challenges faced by firms in Inventory Management.
- Understand the subject of Production Planning and Control.
- Develop skills to operate competitively in the current business scenario

❖ SUBJECT: INCOME TAX

COURSE CODE: BBA.5.2

- Comprehend the procedure for computation of Total Income and tax liability of an individual.
- Understand the provisions for determining the residential status of an Individual.
- Comprehend the meaning of Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.
- Compute the income house property for different categories of house property.
- Comprehend TDS & advances tax Ruling and identify the various deductions under section 80

❖ SUBJECT: BANKING LAW & PRACTICE COURSE CODE: BBA.5.3

OUTCOMES

- Understand the legal aspects of banker and customer relationship.
- Open the different types of accounts.
- Describe the various operations of banks.
- Understand the different types of crossing of cheques and endorsement.
- Understanding of different types of E-payments

❖ SUBJECT: HUMAN RESOURCE DEVELOPMENT & LEADERSHIP COURSE CODE: BBA.5.4/5.5

OUTCOMES

- Understand the need of HRD.
- Comprehend the framework of HRD.
- Understand the models for evaluating the HRD.
- Analyze different leadership styles, types, patterns and functions.
- Demonstrateanunderstandingofvariousleadershipapproachesforeffectivemanagementof people

❖ SUBJECT: FUNDAMENTALS OF SUPPLY CHAIN MANAGEMENT COURSE CODE: BBA.5.4/5.5

OUTCOMES

- Understand the fundamentals of Logistics and Supply Chain Management
- Comprehendtherelationship between competitive strategies and supply chain strategies
- AnalysethelatesttrendsandchallengesinthefieldofLogisticsandSupplychainmanagement
- Understand the best practices in SCM

❖ SUBJECT: INFORMATION TECHNOLOGY IN BUSINESS COURSE CODE: BBA.5.6

- Understand the fundamentals of information technology
- Understand usage of information science in business.
- Learn core concepts of Database Management systems
- Understanding the usage of MS Excel in Business.

• Awareness about latest trends in IT

❖ SUBJECT: EMPLOYIBILY SKLLS COURSE CODE: BBA.5.7

OUTCOMES

- Solve the problems on quantitative aptitude, logical reasoning and analytical ability.
- Exhibit the communication and leadership skills.
- Face interviews and write resume.
- Conduct self SWOC analysis and set his career goals.

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ABBAS KHAN COLLEGE FOR WOMEN COURSE OUTCOME

B.COM CBCS 2019-20

Programme Outcomes

PO1 To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.

PO2 To develop business analysts for companies, capital markets and commodity markets.

PO3 To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.

PO4 To develop human resources to act as think tank for Business Development related issues.

PO5 To develop entrepreneurs.

PO6 To develop business philosophers with a focus on social responsibility and ecological sustainability.

PO7 To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.

PO8 To develop ethical managers with interdisciplinary approach.

PO9 To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.

PO10 To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

COURSE OUTCOMES

I SEMESTER

1.3 FINANCIAL ACCOUNTING

CO1The objective of this subject is to help the students to acquire Conceptual knowledge of the financial accounts.

CO2 To impart skills for recording various kinds of Business transaction.

CO3 To understand Outline the process and methods of financial decision-making.

CO4 Identify appropriate financial theory and analytical techniques to solve various corporate financial problems.

1.4 BUSINESS DYNAMICS AND ENTREPRENEURSHIP

CO1 The objective of this course is to help students to understand the conceptual framework of management.

CO2 To know about the entrepreneurial culture.

CO3 To demonstrate knowledge of the legal and ethical environment impacting business organizations.

CO4 To know about industrial growth to manage in 21st century organizations.

1.5 INDIAN FINANCIAL INSTITUTIONS AND MARKETS

CO1 The objective of this course is to help students to understand the conceptual framework of Indian financial Institutions and markets and their operations.

CO2 Provide an insight to students into the functions and role of varied and multiple constituents of the Indian financial system.

CO3 Lay out a strong and firm theoretical foundation of studies in the field of banking, capital market and financial services.

CO4 Enable students to understand the latest developments in the rapidly changing scenario of the Indian financial System.

CO5 Help the students to understand the role of financial system regulators and its major players.

CO6 Comprehend and grasp the different mechanisms and channels for raising finance which enables a modern economy to operate.

1.6 CORPORATE STRUCTURE AND ADMINISTRATION

CO1 The objective of this course is to enable the students to get familiarized with the existing Company Law

CO2 To understand the Company's administration.

CO3 To apply different procedures and policies to situation they encounter and solve problems within the company.

CO4 To understand the concept and role of capital market developed capital market, reforms in capital market, regulatory framework of capital market.

1.7 PRACTICALS ON SKILL DEVELOPMENT

CO1To understand the financial accounting standards with formats.

CO2To equip students with collection and recording of Hire purchase, interest calculation and analysis of financial statements.

CO3 To familiarize students with different organizational structure, business plan and to recognize the achievement of successful entrepreneurs

CO4 Enable students understand about the process of PMKVY and registration of PMKVY forms.

CO5 Enable students to understand Indian financial system, commercial bank, RBI and financial markets and draft application forms for opening fixed, saving, current bank account and specimen of cheque with MICR technology.

CO6 Enable students for drafting memorandum of association, articles of association, notice of company meeting, resolutions of various meeting and preparations of prospectus of a company.

II SEMESTER

2.3 Advance Financial Accounting

CO1 The objective of this subject is to make the students familiar with the accounting procedures for different types of businesses and to impart skills for recording various kinds of business transactions.

CO2 To provide conceptual understanding of Journal entries, ledger accounts of consigner and consignee.

CO3 Enable students to differentiate between joint venture, consignment and partnership and to prepare books of accounts of co-venture, joint venture and memorandum of joint venture.

CO4 To enable students to acquire practical understanding of Royalty accounts and conversion of partnership firm into a limited company.

CO5 To develop student's ability to construct accounting reports and make decisions from such accounting information.

2.4 Banking Operation and Innovation

- CO1 Familiarize the students with the operations and innovations in Banking Sector.
- CO2 Enable students to acquire thorough knowledge of Banker and Customer Relationship & Customer and Account holders.
- CO3 To acquaint students with the duties and responsibilities of collecting bankers.
- CO4 To familiarize students about the banks as financial institutions that helps to acquire funds with their primary and secondary functions.
- CO5 Enable students to know different kinds of lending operations and banking innovations.

2.5 Modern Marketing

- CO1 Familiarize the students with the concepts, dimensions and trends in modern marketing practices.
- CO2 Enable students to understand the concept of Marking, Marketing Environment, recent trends in marketing, types of environment and market segmentation.
- CO3 Enable students to understand the modern marketing of product and services under digital marketing and challenges of digital marketing.
- CO4 To provide thorough knowledge of service marketing and its growth.

2.6 Methods and Techniques for Business Data Analysis

- CO1To provide basic knowledge of mathematics and their application in business.
- CO2 Enable students to solve problems related to Algebraic equations, Indices and logarithms.
- CO3 Enable students to solve problems related to commerce such as Simple interest, compound interest, Annuities, Parentage, Bills Discounting, Ratios and Proportions.
- CO4 Enable students to solve statistical problems related to Progressions.

2.7 Practical on Skill Development

CO1Enable students to acquire practical knowledge to claim insurance, preparation of consignment account, joint venture agreement and royalty accounts.

CO2 Intimate students with application for opening Bank Account, application for obtaining Bank Loan, Forms of RTGS, Debit and Credit cards, Specimen of Traveler's cheques or Gift Cheques, Forms of cheques and types of crossing of cheque.

CO3 Helps students to understand the concept of Strategies for development of a new product, consumer behavior in buying a new product, distribution network for different products, advertisement for products, SWOC analysis and digital marketing.

CO4 Enable students to apply mathematical concepts in analyzing business data and to provide solutions such as interest calculation of deposits, loans and EMI calculation. Use of matrices in railway reservation, CET counseling and KSRTC.

III SEMESTER

3.3 Corporate Accounting

CO1Familiarize students with accounting provisions under Companies Act and their application.

CO2 Enable students to have practical knowledge about maintenance of books of accounts of shares and debentures.

CO3 Enable students to gain practical knowledge about valuation of shares and goodwill and preparation of financial statements of companies.

CO4 Help students to understand the concept of managerial remuneration and calculation of managerial remuneration.

3.4 Financial Management

CO1 Enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making.

CO2 To provide insight about the concepts of financial Management such as time value of money, financing and dividend decisions, investment decisions by using capital budgeting techniques and working capital management.

CO3 Help students to understand about mobilization of finance in proper way and ensuring profit maximization

3.5 Business Regulations

CO1To introduce the students to the various business regulations and to familiarize them with common issues of relevance.

CO2 To Understand and analyze about the framework of Indian Business Laws.

CO3 Be acquainted about the legal aspects of business.

CO4 Thorough understanding of Contract law, law of sale of goods, competition and consumer laws, economic law, environment and cyber law.

3.6 Business Data Analysis

CO1Help the students to acquire knowledge on the various statistical tools used for data analysis that can be applied in Business.

CO2 Enables students to gain practical understanding of statistics by using basic concepts such as collection of data, classification, Tabulation and diagrammatic presentation.

CO3 Provide a brief insight of statistical tools which provides a need for research such as correlation and regression analysis, time series analysis, interpolation and extrapolation.

3.7 Practicals on Skill Development

CO1To provide insight about corporate accounting, IPO/FPO in current financial year, determining underwriting liability, statement of profit and loss, balance sheet and statement changes in equity.

CO2To provide insight about Financial management, to draft organizational structure of finance department, to show calculation of fair value and present value, to demonstrate EBIT-EPS Analysis and estimate the working capital.

CO3Enable students to understand companies act and corporate laws, drafting case law relating to minor, procedure for getting patent for inventions and non inventions.

CO4 Enable students to understand the statistical tools to provide solutions by using it, using regression and correlation for research purpose.

IV SEMESTER

4.3 Advance Corporate Accounting

CO1To make the students familiar with the accounting provisions under Companies Act, 2013 and as per Accounting Standards.

CO2 Enable students understand latest amendments and adoptions of accounting standards.

CO3 Familiarizing students with practical implementation of accounting treatments for redemption of preference shares and debentures, amalgamation of companies, internal reconstruction, capital reduction and liquidation of companies.

4.4 Goods and Services Tax

CO1To impart students with knowledge on tax, types of tax and their modalities

CO2 To give insight on the taxes influencing a corporate entity - both direct and indirect

CO3 To orient the students on the procedures and formalities to be adhered, with regard to tax matters.

CO4 Familiarize students with registration of GST and to utilize various benefits under it.

CO5 Enable students to gain practical understanding of time, place and value of supply, computation on GST liability and Input Tax Credit.

4.5 Cost Accounting

CO1To familiarize the students with the cost accounting concepts and their applicability in organizations for the purpose of decision making on cost reduction and efficiency improvement.

CO2 Enable students to understand pricing material issues, labour remuneration, allocation of overheads, reconciliation statement.

CO3 Enable students to understand inventory control concept and various techniques under it.

CO4 Enable students to prepare for professional courses like ACCA, CA, CMA etc. and pursue career in the field of cost accountancy.

4.6 E-Business and Accounting

CO1Familiarize the students with E- Commerce models and Tally

CO2 Provides students with the conceptual knowledge about E-Commerce or online Business, Hardware and software for E-business.

CO3 Enables students to acquire practical knowledge about Tally software, configuring tally and reports in tally which helps to maintain books of accounts of business with the statutory features of tax.

4.7 Practicals on Skill Development

CO1Enable students to acquire practical knowledge about redemption of preference share, debentures, mergers and acquisitions, amalgamation and liquidators statement of accounts.

CO2 To provide brief insight about GST, calculation of value of supply, gst liability and ITC.

CO3 Help students to understand the concept of cost accounting and various techniques such as cost sheet, LIFO and FIFO, labour incentives and overheads.

CO4 Familiarize students with E-commerce Business Model, business transactions in tally and to generate reports under Tally such as Trial Balance, Cash Book and Balance Sheet.

V SEMESTER

5.1 Income Tax-I

CO1Familiarize students with various provisions under income tax act 1961 relating to income tax of individual

CO2Help students to assess income tax of an individual under income tax

CO3 To provide practical knowledge about individual income by calculation of income from salary, income from house property and by estimating residential status.

5.2 Auditing and Corporate Governance

CO1Provide working knowledge of the framework of auditing system in India

CO2 Enable the students to acquire an understanding of the tools, techniques and procedure of audit.

 ${\bf CO3} \ {\bf Enables} \ students \ to \ understand \ vouching \ by \ preparing \ vouchers \ , \ valuation \ of \ assets \ and \ liabilities$

CO4 Familiarize students with corporate governance concept, strengthening corporate governance and to generate remuneration of directors and senior executives.

CO5 This course helps students to acquire knowledge for professional courses like CS.

FN6.3 International Finance

CO1To orient students on global business environment and international markets

CO2To make students understand the various risks an enterprise is exposed to on account of international transactions and to provide knowledge

CO3 Enable students to acquire skills for hedging foreign currency risks

FN6.4 Security Analysis & Portfolio Management

CO1To provide students the knowledge and skill in identifying various investment alternatives and choosing the suitable alternatives

CO2 To orient the students on the procedures and formalities involved in investing.

CO3 Enable students to gain practical knowledge on stocks selection and portfolio management, bonds and mutual funds to increase the investment goals.

HR 6.3 Organizational change and Development

CO1To enable the students to understand need for Organizational Change and Development

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m CO2}$ To enable students to understand the OD interventions for creating successful organizations.

CO3To provide base for students for professional programme like MBA in HRM

HR 6.4 Compensation Management

CO1To enable the students to understand the various aspects of Compensation Management

CO2To familiarize students with the benefits gained by employees

CO3 To make aware about the regulatory bodies for compensation management

6.7 Practicals on Skill Development

CO1 Enable students to compute taxable income and tax liability of any profession and to know various deductions eligible to be claimed by an income earning member.

CO2 Enable students to calculate minority interest and to get familiar with the provisions of Indian accounting standards.

CO3 Enable students to acquire skills for hedging foreign currency risks

CO4 Enable students to gain practical knowledge on stocks selection and portfolio management, bonds and mutual funds to increase the investment goals.

CO5 Enable the students to understand need for Organizational Change and Development and to understand the OD interventions for creating successful organizations.

CO6 Enable the students to understand the various aspects of Compensation Management

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ABBAS KHAN COLLEGE FOR WOMEN COURSE OUTCOME

BBA (CBCS 2019-20)

Programme Outcomes

PO1 To prepare students to pursue careers in Finance function of a company with special reference to SME sector

PO2 To prepare students to pursue careers in marketing function of a company with special reference to SME sector

PO3To prepare students to pursue careers in Human Resource function of a company with special reference to SME sector.

PO4 To develop Ethical Managers with inter disciplinary knowledge To develop Entrepreneurs

PO5 To develop IT enabled global middle level managers for solving business problems

PO6 To develop Business Analysts for Companies, Capital Markets and Commodity Markets

PO7 To prepare students to take up Higher Education to become Business Scientists, Researchers, Consultants and Teachers, with core competencies

PO8 To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc

Course Outcomes

I SEMESTER

1.3 Financial Accounting

- CO1 To enable the students to have a comprehensive understanding of Financial Accounting
- CO2 To know the conceptual frame work of accounting cycle
- CO3 To understand and prepare Final Accounts of Proprietary Concerns
- CO4 To gain practical knowledge on Tally software and to Construct final accounts through application of accounting software tally.

1.4 Principles of Management

- CO1 To enable students to understand concepts of business management, principles and function of management.
- CO2 To make students familiar with the process of planning and decision making.
- CO3 Enable students to create organization structures based on authority, task and responsibilities.
- CO4 To make students aware about principles of direction, importance of communication, barrier of communication, motivation theories and leadership styles which directly has a impact on students mindset.
- CO5 Enable students to understand the requirement of good control system and control techniques.

1.5 Corporate Administration

- CO1To familiarize the students with the existing Company Law and Administration.
- CO2 Enable students to do mock corporate meetings to enhance their skills
- ${\bf CO3}$ To make students to understand the concept of winding up of companies and duties of liquidator
- CO4 Enable students to understand CSR legislation in India of companies act 2013 and to draft CSR of companies

1.6 Production and Operation Management

- $\mathbf{CO1}$ To make the students understand the concepts of production and operations management.
- CO2 Enable students to understand the various production and operations design decisions and how they relate to overall strategies of organization

CO3 To make students aware about the production of products and services to satisfy customers at large

CO4 Enable students to understand to minimize cost of production by producing right quality and quantity products at right time.

II SEMESTER

2.3 Corporate Accounting and Reporting

- **CO1** To enable the students to have a comprehensive understanding about the provisions of the Company's Act and Corporate Accounts and Reporting.
- CO2 To make students to analyses the Financial statements for economic decision at corporate level
- CO3 To enable the students to read annual report
- CO4 To make students aware of accounting policies and IFRS.

2.4 Business Analytics-I

- CO1 To provide students with the basic knowledge of mathematics and their application to commercial situations.
- CO2 To enable students to use application of equations to solve business problems.
- CO3 To equip students with the Application AP and GP in solving business problems.
- CO4 Enable students to solve commerce problems such as calculation of simple interest, compound interest and discounting of Bills of Exchange
- CO5 To use the application of matrices in business and Application of ratios and proportions in business.

2.5 Organizational Behavior

- CO1 To enable the students to learn the basics of individual behavior and group behavior.
- CO2 To enable students understand the organizational dynamics
- CO3 To demonstrate an understanding of the role of OB in business organization.
- CO4 Demonstrate an ability among students to understand individual and group behavior in an organization.
- CO5 To make students aware of organizational change and development of organization
- CO6 To demonstrate among students of an understanding of the process of organizational development and OD Interventions.

2.6 Marketing Management

- CO1 To enable the students to understand the concept of marketing, its applications and the recent trends in Marketing
- CO2 Enable students to Understand the concepts and functions of marketing.
- CO3 To intimate students to Analyse marketing environment impacting the business.
- CO4 Enable students to Segment the market and understand the consumer behavior.
- CO5 To make students aware of 4 p's of marketing, 7 p's of service marketing mix and also to strategize marketing mix

III SEMESTER

3.2 Corporate Communication skills-I

- CO1 To enable the students to understand the skills required for effective communication at different levels of an organization.
- CO2 To enhance students skills for listening, note taking and presentation skills
- CO3 To build communication skills among the students required for Digital Platforms
- CO4 To build Business Correspondence Skills among the students

3.3 Cost Accounting

- CO1 To familiarize students with the various concepts and elements of cost and methods of ascertaining the costs
- CO2 To demonstrate among students an understanding of the concepts of costing and cost accounting.
- CO3 To Classify, allocate apportion overheads and calculate overhead absorption rates.
- CO4 To built ability among students to calculate labour cost and prepare a cost sheet.
- CO5 To make students Prepare material related documents and to understand the management of stores and issue procedures.

3.4 Human Resource Management

- CO1 To familiarize the students with various aspects of Human Resource Management.
- CO2 To enhance students ability to describe the role and responsibility of Human resources management functions on business

CO3 Enable students to understand the concepts of HRM such as HRP, Recruitment, Selection process, induction, training, and compensation aspects.

CO4 To enable students understand performance appraisal and its process & Employee Engagement and Psychological Contract.

3.5 Financial Markets and Services

- CO1 To provide students an insight into the functioning of Indian financial system and various components of the financial system.
- CO2 To make the students to understand the inter-relationship among different components and the impact on business enterprise.
- CO3 Enable students to Understand the concept of financial services, types and functions, financial Instruments and its features, different types of financial market and its role.

3.6 Business Data Analysis

- CO1 To help the students to acquire knowledge on the various statistical tools used for data analysis that can be applied in Business.
- CO2 To help the students to understand the statistical tools available for business data testing
- CO3 Enable students to understand and construct various measures of central tendency, dispersion and skewness and to apply correlation and regression for data analysis.

3.7 Corporate Financial Management

- CO1 To enable students to understand the basic concepts of Financial Management and the role of Financial Management in decision-making
- CO2 To make students to apply the concepts of time value of money for financial decision making.
- CO3 Enable students to evaluate projects using capital budgeting techniques
- CO4 Enable students to design optimum capital structure using EBIT and EPS analysis and to evaluate working capital effectiveness in an organization.

IV SEMESTER

4.2 Corporate Communication Skills II

CO1 To help the students to gain comprehensive knowledge and skill about corporate communication

CO2 Enable students to understand how to capitalize o their communication strength, adjust to accommodate of their weaknesses, effective use of office communication tools and better handle difficult people

CO3 Enable students to understand different types of communication and methods to create understanding and engagement with others.

4.3 Business Research Methods

CO1 To create awareness among students about the Process of Research, the tools and techniques of research and generation of reports.

CO2 To develop understanding among students about basics framework of research process, research design and techniques.

CO3 Enable students to understand and comprehend the basics in research methodology and applying them in research or project work

4.4 Banking Law and operation

CO1 To familiarize the students with the operations and innovations in Banking Sector

CO2 Enable students to understand the legal aspects of banker and customer relationship.

CO3 To provide practical knowledge to open the different types of accounts, various operations of banks, different types of crossing of cheques, endorsement and Understanding of different types of E-payments.

4.5 Entrepreneurship Development

CO1 To enable students to understand the basic concepts of Entrepreneurship and prepare Business Plan to start a Small Industry.

CO2 To enable students to understand the importance of entrepreneurship or startups which decreases the unemployment rate of an economy

CO3 To create awareness among students that entrepreneurship decreases the issue of stagnation and increases competition in market.

4.6 Management Accounting

CO1 To enable the students to understand the analysis and interpretation of Financial Statements with a view to prepare Management Reports for Decision making

CO2 To familiarize with the application of management accounting and various tool used

CO3 Enable students to gain knowledge how to Make inter – firm and inter- period comparison of financial statements and Analyse financial statements using various ratios for business decisions.

CO4 Enable students to Prepare-fund flow, cash flow statements and Prepare different types of budgets for the business.

4.7 Customer relationship Management

CO1 To make the students understand the concepts, role, principles and changing face of CRM as an IT enabled function.

CO2To make the students to learn the skills required for effective management of Customer Relationship

CO3 Enable students to draft customer database for products.

V SEMESTER

5.1 Income Tax-I

CO1 To expose students to various provision of Income Tax Act relating to the computation of Income of Individual Assessee

CO2 Enable students to comprehend the procedure for computation of Total Income and tax liability of an individual and to understand the provisions for determining the residential status of an Individual.

CO3 Enable students to understand the concepts and Comprehend Salary, Perquisites, Profit in lieu of salary, allowances and various retirement benefits.

CO4 Enable students to Compute the income house property for different categories of house property and Comprehend TDS & advances tax Ruling and identify the various deductions under section 80

5.2 Business Regulation

CO1 To introduce the students to the various Legislations affecting Business and to familiarize them with such Regulations.

CO2 Enable students to comprehend the laws relating to Contracts and its application in business activities and comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.

CO3 Enable students to Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments, to Understand the significance of Consumer Protection Act and its features and need for Environment Protection.

5.3 Indirect Taxes

CO1 To impart Students knowledge on GST and Customs Duty.

CO2 Enable students to Comprehend the concepts of Goods and Services tax, Understand the fundamentals of GST, Understand the GST Registration Process, Analyze the GST Procedures in Business and to Know the GST Assessment and it computation.

CO3 To make the students to understand the rules, regulation and procedures relating to GST and Customs Duty.

5.4 Information Technology for Business-1

CO1 To familiarize students with nature and purpose of database Systems and how they work

CO2 To develop skills among the students to design and implement simple Computer based business Information Systems using MS EXCEL.

CO3To familiarize students in latest aspects of Information Technology used in business context.

FN 5.5 Advanced Corporate Financial Management

CO1 To provide knowledge on valuation of business enterprises.

CO2 To make students understand the various models of value-based management

CO3 To give insight on various forms of corporate restructuring

VI SEMESTER

6.1 Income Tax-II

CO1 To make students understand the computation of Taxable Income and Tax Liability of individuals.

CO2 Enable students to understand the procedure for computation of income from business and other Profession.

CO3 Enable students to compute capital gains, Compute the income from other sources, computation of total income of an Individual and Comprehend the assessment procedure and to know the power of income tax authorities.

6.2 Strategic Management

CO1 To enable the students to understand the various strategic issues such as Strategic Planning, Implementation and Evaluation.

CO2 To make the students skilled in general management area by integrating different functional area of business.

6.3 International Business

CO1 To facilitate the students in understanding Globalization and International Business Management

CO2 Enable students to develop global mindset, learn negotiation skills and managerial techniques.

CO3 To make students aware how to use accounting tools and international financial system.

6.4 Information Technology for Business -II

CO1 To familiarize with the aspect of Internet, Email, Search Engine

CO2 To provide an analytical and technical framework to understand the emerging world of Ecommerce

CO3 To develop skills in E marketing Techniques

CO4 To familiarize with the aspect of Online Social Networks

HR 6.5 International Human Resources Management

CO1 To familiarize the students with various concepts and issues relating to International Human Resources Management

CO2 Enable students to understand performance management and compensation

CO3 To make students understand repatriation, industrial relations and other global HR issues.

HR 6.6 Organizational Development and Change Management

CO1 To enable the students to understand the need for Organizational Change and Development

 ${\bf CO2}$ To enable students to understand OD Interventions for creating Successful Organizations.

CO3 To understand about strategic interventions, evaluation and institutionalization.

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