

Programme Specific Outcomes (PSO) and Course Outcomes (CO)

Department Name: School of Commerce and Professional Studies

Programme Name: B Com

Programme Specific Outcomes:

- PSO1:** Apply the knowledge of Generally Accepted Accounting Principles, standards, practices, legalities and methods in the preparation of accounts and statements under the three branches of accounting, viz Financial accounting, Cost Accounting and Management Accounting;
- PSO2:** Apply statutory regulations and ethical standards relevant for a business organization for ensuring legal and ethical compliance while discharging duties as an administrator and a responsible citizen of the nation;
- PSO3:** Create and present business plans that articulate and apply the knowledge of financial, personal, marketing and operational dimensions of an organization, thus demonstrating entrepreneurial talents and expertise;
- PSO4:** Demonstrate the ability to use technologies relevant in the Micro and Macro business environment;
- PSO5:** Use the acquired research skills for collecting, analyzing and interpreting the data for presenting the information as a guide for the different stakeholders in their decision making;
- PSO6:** Demonstrate communication and life skill competencies necessary to succeed in personal and professional life.

Course Outcomes

COURSE CODE	COURSE NAME	COURSE OUTCOMES
UCE2201	ENGLISH I - ENGLISH FOR UNDER GRADUATES	CO1. Identify the speech sounds of English and articulate them correctly CO2. Use appropriate words and expressions CO3. Demonstrate their awareness of correct usage of English grammar in writing and speaking CO4. Revise and correct sentences CO5. Interpret and evaluate of functional, fictional and non-fictional reading

<p>UBM2201H</p>	<p>HINDI I– POETRY & COMMUNICATI VE HINDI</p>	<p>CO1. Analyze and Appreciate literary works CO2. Evaluate literary works CO3. Initiate creative writing skill CO4. Apply linguistic and communication skill CO5. Translate passage from English to Hindi and</p>
<p>UBM2201M</p>	<p>MALAYALAM I : കവിതാസാഹിത്യം</p>	<p>CO1. മലയാള കവിതാ സാഹിത്യത്തിന്റെ ചരിത്രവികാസഘട്ടങ്ങളെക്കുറിച്ചുള്ള അന്തരം നേടുകയും താരതമ്യാത്മക പഠനത്തിലൂടെ കവിതാചരിത്രത്തെ വിലയിരുത്തുകയും ചെയ്യുന്നു.</p> <p>CO2. ജീവിതത്തിൽ പ്രത്യാശ വളർത്തുവാനും ജീവിത മൂല്യങ്ങളെക്കുറിച്ചുള്ള അന്തരം ആർജ്ജിക്കുവാനും സാഹിത്യം എപ്രകാരം സഹായിക്കുന്നു എന്ന് മനസിലാക്കുക.</p> <p>CO3. പെൺകവിതകളുടെയും ദളിത് കവിതകളുടെയും പഠനത്തിലൂടെ വിമർശനാത്മക അന്തരം വളർത്തിയെടുക്കുക.</p> <p>CO4. പാരിസ്ഥിതിക കാവ്യലോകത്തെക്കുറിച്ചുള്ള പഠനത്തിലൂടെ പാരിസ്ഥിതിയുടെ പ്രാധാന്യവും പ്രസക്തിയും തിരിച്ചറിയുക.</p> <p>CO5. ഭാഷാപരവും രചനാപരവുമായ കഴിവുകളെ പരിപോഷിപ്പിക്കുകയും സർഗാത്മക സാഹിത്യരചനകൾക്ക് സഹായകമാകുവിധം പരിശീലനം നൽകുകയും ചെയ്യുക.</p>
<p>UBM2201G</p>	<p>GERMAN I</p>	<p>CO1. Familiarizes with the German alphabets and pronunciation. CO2. Apply the basic grammar and vocabulary of German Language. CO3. Use common skills of German language, namely reading, writing, listening and speaking. CO4. Communicate in the target language. CO5. Use German Language in specific contexts of business life.</p>

UBM2201S	SYRIAC I	<p>CO1. Identify the letters and vowels</p> <p>CO2. Read Syriac texts and recite hymns</p> <p>CO3. Able to understand the nouns and adjectives</p> <p>CO4. to Analyse the Parts of Speech</p> <p>CO5. Get familiar with the history of Syriac Language and Literature</p>
UBM2202	BUSINESS ECONOMICS	<p>CO1. Describe the concepts and theories of micro and macroeconomics and its role in business.</p> <p>CO2. Evaluate the theories of consumer behavior that support managers in taking decisions.</p> <p>CO3. Apply the different theories of demand, demand forecasting and supply for estimating demand and other incidental decisions.</p> <p>CO4. Apply the production and cost function theories in economics for better business decision making.</p> <p>CO5. Evaluate the different pricing theories under different market structures</p>
UBM2203	FINANCIAL ACCOUNTING	<p>CO1. Interpret the qualitative characteristics of financial statements and evaluate the application of Accounting Standards</p> <p>CO2. Demonstrate the use of double entry system in recording transactions and events</p> <p>CO3. Prepare the consignment accounts to determine the profit on consignment</p> <p>CO4. Construct Joint Venture Accounts to compute the profit and the amount due to the co-venturers</p> <p>CO5. Calculate average due date for making payment without any loss of interest to either the borrower or lender</p>
UBM2204	BUSINESS LAW	<p>CO1. Draft/create a contract which satisfy all the essential elements of a valid contract.</p> <p>CO2. Apply the legal principles behind performance and discharge of contract.</p>

		<p>CO3. Compare and contrast the special contracts like contract of indemnity, guarantee, pledge and bailment.</p> <p>CO4. Develop competency in creating contract of agency.</p> <p>CO5. Distinguish between sale and agreement to sell and analyze the legal principles of contract of sale.</p>
UBM2205	BUSINESS MANAGEMENT AND ENTREPRENEURSHIP	<p>CO1. Apply management principles and analyze external environmental aspects of business to solve corporate problems</p> <p>CO2. Analyse the management functions of an organization and apply it in given situations</p> <p>CO3. Design a suitable organizational structure according to the nature of the business, evaluate culture and examine governance system in a business.</p> <p>CO4. Develop a start-up business plan</p> <p>CO5. Apply personal and professional ethics in accounting and business</p>
	SECOND SEMESTER	
UCE2202	ENGLISH II - WRITING FOR ACADEMIC PURPOSES	<p>CO1. Compose effective thesis statements, body paragraphs and conclusions</p> <p>CO2. Paraphrase information from outside sources effectively and accurately</p> <p>CO3. Summarize information from academic sources, distinguishing between main ideas and details</p> <p>CO4. Apply the conventions of APA documentation</p> <p>CO5. Write academic essays using appropriate shaping strategies</p>
UBM2208H	HINDI II - PROSE & APPLIED HINDI	<p>CO1. Appreciate literary works</p> <p>CO2. Evaluate social and cultural aspect of the text</p> <p>CO3. Initiate creative writing skill</p> <p>CO4. Analyze various branches of literature</p> <p>CO5. Apply linguistic and communication skill.</p>

<p>UBM2208M</p>	<p>MALAYALAM II – കഥയും നോവലും</p>	<p>CO1. മലയാള കഥ-നോവൽ സാഹിത്യത്തിന്റെ ചരിത്രവികാസഘട്ടങ്ങളെക്കുറിച്ചുള്ള ജ്ഞാനം നേടുകയും അവയിലൂടെ സ്വന്തമായി കഥകളെഴുതാനുള്ള തുടക്കം കുറിക്കുകയും ചെയ്യുന്നു.</p> <p>CO2. ജീവിതത്തിന്റെ ആഴങ്ങളെ സ്പർശിക്കുന്ന കഥകളിലൂടെ ജീവിതത്തെക്കുറിച്ച് കൂടുതൽ സൂക്ഷ്മവും സമഗ്രവുമായ അവബോധം തന്റെയോ തന്നോട് ചേർന്നുനിൽക്കുന്ന സഹജീവികളിലൊ എപ്രകാരം പ്രകടമാകുന്നുണ്ടെന്ന ചിന്ത ഉണർത്തുകയും അതിനെ സ്വന്തം കഥയിലേയ്ക്ക് പരിവർത്തനപ്പെടുത്തുകയും ചെയ്യുന്നു.</p> <p>CO3. കഥാസാഹിത്യത്തെ മുൻനിർത്തി കേരളത്തിന്റെ സാമൂഹ്യവും സാംസ്കാരികവുമായ സവിശേഷതകളെ സമകാലിക സാമൂഹ്യജീവിതവുമായി ബന്ധിപ്പിക്കുവാനും അതുവഴി നവീനമായ ഒരു കഥാപ്രസ്ഥാനത്തിന് തുടക്കം കുറിക്കാൻ ശ്രമിക്കുന്നു.</p> <p>CO4. സമകാലിക സാഹിത്യത്തെക്കുറിച്ചും സാഹിത്യത്തിലെ നൂതന പ്രവണതകളെക്കുറിച്ചും അറിവ് നേടുകയും ആ സാധ്യതകളെ സ്വന്തം കഥകളിൽ എങ്ങനെ ഉൾപ്പെടുത്തിക്കൊണ്ട് രചനയെ പരിപോഷിപ്പിക്കാമെന്ന അവബോധം സൃഷ്ടിക്കുകയും ചെയ്യുന്നു.</p> <p>CO5. ഭാഷാപരവും രചനാപരവുമായ കഴിവുകളെ പരിപോഷിപ്പിക്കുകയും സർഗാത്മക സാഹിത്യരചനകൾക്ക് സഹായകമാകുവിധം പരിശീലനം നൽകുകയും ചെയ്യുക.</p>
<p>UBM2208G</p>	<p>GERMAN II</p>	<p>CO1. Familiarize with the German alphabets and pronunciation.</p> <p>CO2. Acquire the basic grammar and vocabulary of German Language.</p> <p>CO3. Develop the common skills of German language, namely reading, writing, listening and speaking.</p> <p>CO4. Communicate in the target language.</p>

		<p>CO5. German Language in specific contexts of business life.</p>
UBM2208S	SYRIAC II	<p>CO1. Declension of Pronouns and Nouns CO2. to acquire advanced reading techniques CO3. To improve the vocabulary and to familiarize with the conjugation of verbs CO4. To be familiar with the history of St.Thomas Christians CO5. To be able to translate simple Syriac texts</p>
UBM2209	BUSINESS STATISTICS	<p>CO1. Apply the basic concepts and tools of statistics for the collection and analysis of data CO2. Calculate and interpret different measures of central tendency and evaluate its usefulness in business decision making. CO3. Apply the various measures of dispersion in judging the reliability of the data and in business decisions including statistical quality control. CO4. Apply an appropriate method of correlation on a given set of data and interpret the results so as to help managers to make right business decisions. CO5. Apply the regression equations derived by the method of least squares to estimate / predict the value of a dependent variable from a given set of independent variable/s relevant for a business.</p>
UBM2210	COST ACCOUNTING	<p>CO1. Examine the basic concepts in cost accounting inorder to acquire skills required for accounting and control of various elements of cost. CO2. Analyze various material purchase, inventory control and valuation techniques. CO3. Calculate and analyze various systems of wage payment for control of labour cost CO4. Illustrate the methods of allocation, apportionment and absorption of overheads. CO5. Prepare a cost sheet for entities engaged in manufacturing and services and justify the</p>

		differences of profit/loss between cost and financial accounts
UBM2211	CORPORATE LAW	<p>CO1. Apply the provisions of formation of various companies, to incorporate a company under Companies Act 2013</p> <p>CO2. Draft Prospectus, Memorandum of association & Articles of association of a company</p> <p>CO3. Convene a company meeting/ committee meeting in compliance with Companies Act 2013</p> <p>CO4. Apply the different modes of winding up of a company</p> <p>CO5. Create a partnership deed and differentiate partnerships and limited liability partnerships</p>
UBM2212	FINANCIAL REPORTING I	<p>CO1. Evaluate the performance of companies by applying the appropriate tool; comparative statement, common size statement or trend analysis</p> <p>CO2. Analyse the financial position of a company by computing ratios and cash position by the preparing cash flow statement</p> <p>CO3. Describe the convergence with IFRS and distinguish IFRS with Ind AS</p> <p>CO4. Apply Ind AS in financial statements preparation</p> <p>CO5. Apply revenue recognition principles with respect to contracts with customers.</p>
	SEMESTER 3	
UCE2203	ENGLISH III – READING FOR LIFE: A SELECTION FROM LITERATURE	<p>CO1: Analyse the underlying meanings of a novel by using the elements of novel analysis</p> <p>CO2: Explain the theme of a piece of literature</p> <p>CO3: Discuss different manifestations of love</p> <p>CO4: Relate how parents, teachers, friends and others influence one’s life</p> <p>CO5: Recognize the underlying values in literary texts.</p>
UBM2215	QUANTITATIVE TECHNIQUES	CO1. Describe the basic concepts of set theory with practical examples.

		<p>CO2. Calculate probability of occurrence of an event using various theorems of probability and evaluate the role of probability estimation in reducing uncertainty in business decision making.</p> <p>CO3. Apply permutation and combination for the purpose of arranging and selecting different objects.</p> <p>CO4. Describe the concept of Normal, Poisson and Binomial distribution</p> <p>CO5. Construct different types of index numbers using appropriate methods and also do time series analysis for calculating trend and doing prediction. .</p> <p>CO6. Apply the various methods of interpolation and extrapolation for estimating missing values.</p>
UBM2216	ADVANCED FINANCIAL ACCOUNTING	<p>CO1. Prepare branch accounts using different methods and also solve accounting problems involving foreign currency translation in case of foreign branches.</p> <p>CO2. Solve accounting problems relating to hire purchase and differentiate between hire purchase and installment payment.</p> <p>CO3. Prepare the income and expenditure account from receipts and payments account of Non-Profit organizations.</p> <p>CO4. Discuss the various accounting treatments related to Single entry system</p> <p>CO5. Calculate insurance claim by applying various provisions under insurance act</p>
UBM2217	AUDIT AND ASSURANCE	<p>CO1. Apply various concepts of audit & assurance, audit plan and evaluate the risk associated with auditing in an auditor's report</p> <p>CO2. Evaluate the internal control system of various companies</p> <p>CO3. Analyze contents of auditor's report based on audit evidence collected as per the audit procedure.</p>

		<p>CO4. Analyze the auditor’s report of a company based on Companies Act provision and examine how auditing of specific items is done.</p> <p>CO5. Evaluate corporate governance practices followed by different companies on the basis of a corporate regulatory framework.</p>
UBM2218	RESEARCH METHODOLOGY	<p>CO1. Identify research problems and prepare a research proposal.</p> <p>CO2. Identify the research gap through the review of literature</p> <p>CO3. Construct a suitable data collection instrument and collect data using appropriate sampling techniques.</p> <p>CO4. Apply statistical tools for data presentation, analysis, hypothesis testing and interpret the results</p> <p>CO5. Prepare and present a research report.</p>
UBM2219A	GOODS AND SERVICES TAX – CONCEPTS AND PRACTICES	<p>CO1. Describe the structure of GST and define the basic concepts of GST in India.</p> <p>CO2. Determine the tax liability of a supplier by suitably applying the provisions of GST in relation to the place, time and value of supply.</p> <p>CO3. Advice on GST registration, amendment, cancellation and revocation including its procedures.</p> <p>CO4. File different types of GST returns based on suitable assessment procedure under GST rules and regulations.</p> <p>CO5. Advice on GST payment, appeals and revisions.</p>
UBM2219B	BASICS OF CO-OPERATION	<p>CO1. Discuss the history and different aspects of cooperation</p> <p>CO2. Compare cooperation with other economic systems and evaluate cooperation as an institution and as an enterprise.</p> <p>CO3. Explain and contrast the cooperative principles and values.</p>

		<p>CO4. Discuss the cooperative structure and its governance in India.</p> <p>CO5. Critically evaluate the cooperative movements across the world.</p>
UBM2219C	ESSENTIAL MS-EXCEL FOR BUSINESS ANALYTICS	<p>CO1. Identify the characteristics of datasets and compare the trivial data and big data for various applications</p> <p>CO2. Familiarize the excel user interface, entering, manipulating and formatting data to clean and prepare data for analysis</p> <p>CO3. Apply formulas and functions to perform calculations on data. Automate choices and data lookups using logical and lookup functions.</p> <p>CO4. Analyze data using advanced excel tools like Pivot table, Scenario Manager and Simulations.</p> <p>CO5. Creating impactful Excel charts</p>
	SEMESTER 4	
UCE2204	ENGLISH IV – SHADES OF LIFE: WRITINGS ON ISSUES THAT	<p>Recognize the importance of preserving the environment and identify the major environmental issues</p> <p>CO2: Describe the dynamics of the relation between the individual and the state</p> <p>CO3: Illustrate the vivid and extensive range of responses to the universal questions of ‘good and evil’ and ‘life and death’</p> <p>CO4: Discuss the effects war and violence in life</p> <p>CO5: Explain the racial and ethnic questions</p>
UBM2222	MANAGING BUSINESS PROCESSES	<p>CO1. Discuss business process management concept, process, outsourcing and other basic concepts</p> <p>CO2. Apply metrics management and process mapping techniques in BPS.</p> <p>CO3. Illustrate quality management methods and systems in BPS.</p> <p>CO4. Apply different business problem solving techniques for quality improvement.</p> <p>CO5. Examine operational, information and strategic risks and apply risk mitigate plan</p>

UBM2223	PERFORMANCE MANAGEMENT	<p>CO1. Ascertain the cost of different service industries using operating costing method.</p> <p>CO2. Calculate the cost of a product or service using life cycle costing and activity based costing.</p> <p>CO3. Apply the marginal costing principles in business decision making.</p> <p>CO4. Evaluate the indicators that judge the performance of a business unit and suggest measures to improve the performance indicated.</p> <p>CO5. Identify the behavioral considerations that can affect the performance of a business unit and suggest ways to manage it.</p>
UBM2224	FINANCIAL REPORTING – II	<p>CO1. Discuss the various Accounting Standards in the Financial Statements of Corporate entities.</p> <p>CO2. Prepare Financial statements of Corporate entities as per Schedule III (Division I & II) of Companies Act 2013 in accordance with AS (2006 Rules) & Ind AS</p> <p>CO3. Illustrate the recognition requirements of IND AS 103 – Business Combinations on acquisition of Parent -Subsidiary.</p> <p>CO4. Prepare and present the consolidated financial statement in the prescribed format.</p> <p>CO5. Prepare an integrated report using both qualitative and quantitative data to present an overall view of the corporate entity</p>
UBM2225	PRINCIPLES AND PRACTICES OF INSURANCE	<p>CO1. Discuss the history, types and fundamentals of insurance and explain the concept of risk.</p> <p>CO2. Explain the concepts of life insurance in India and discuss different retirement plans in USA and UK.</p> <p>CO3. Discuss non-life insurance concepts, providers, underwriting process & policy servicing process.</p> <p>CO4. Discuss the concepts of individual and group health insurance.</p> <p>CO5. Explain the law and regulation of various Acts relating to insurance business</p>

UBM2226A	INCOME TAX LAW AND PRACTICE	<p>CO1. Explain the history and structure of direct tax law of the country including the basic concept of Income Tax Act 1961</p> <p>CO2. Determine the residential status and incidence of tax by applying the provisions of Section 5 & 6 of Income Tax Act 1961</p> <p>CO3. Assess the salary income of an individual assessee according to Section 15 – 17</p> <p>CO4. Assess the Income from House Property as per Section 22 -27</p> <p>CO5. Assess the Profits & Gains of Business and Profession as per Section 28 – 44</p>
UBM2226B	CO-OPERATIVE MANAGEMENT AND ADMINISTRATION	<p>CO1. Describe concept and structure of co-operative management</p> <p>CO2. Identify the issues/problems faced by the cooperative sector and suggest measures to solve such issues.</p> <p>CO3. Explain the administrative set up of cooperative departments and powers of registrars.</p> <p>CO4. Appreciate the need and importance of cooperative education and training</p> <p>CO5. Critically evaluate the management and working of major cooperative organisations and institutions.</p>
UBM2226C	DATA VISUALIZATION USING TABLEAU AND POWER BI	<p>CO1. Familiarize the various data visualization tools</p> <p>CO2. Examine, navigate, and learn to use the various features of Tableau</p> <p>CO3. Create and design visualizations and dashboards for your intended audience using Tableau.</p> <p>CO4. Able to analyse data from different data sources and create their own dataset using Power BI.</p>
	FIFTH SEMESTER	
UBM2229	ENVIRONMENTAL	<p>CO1. Develop an awareness on equitable use of natural resources for a sustainable lifestyle.</p>

	MANAGEMENT AND HUMAN RIGHTS	<p>CO2. Create awareness on biodiversity and its conservation.</p> <p>CO3. Develop a plan adhering to environmental laws, to counteract the overall impact of environmental issues and hazards.</p> <p>CO4. Analyze the various green initiatives in the field of commerce.</p> <p>CO5. Reflectively evaluate the effectiveness of human rights practice on local/ national humanitarian efforts.</p>
UBM2230	CAPITAL MARKET AND FINANCIAL SERVICES	<p>CO1. Evaluate the role played by various components of Indian Financial System in the economic development of the country.</p> <p>CO2. Analyze the working of various derivatives in the securities market.</p> <p>CO3. Analyze various investment banking techniques available in India.</p> <p>CO4. Analyze various financial services available in India and measure the extent of risk associated with each services.</p> <p>CO5. Evaluate risk associated with investing in various Financial Instruments</p>
UBM2231	FINANCIAL MANAGEMENT	<p>CO1. Describe the basic concepts related to financial management and apply the conception of time value of money in financing decisions.</p> <p>CO2. Compute the minimum rate of return that a company must earn on its investment and advice the management in choosing the right investment avenue.</p> <p>CO3. Design an optimum capital structure for a real business situation based on capital structure theories.</p> <p>CO4. Assess different types of risks using different risk management tools and techniques for risk reduction.</p> <p>CO5. Develop a suitable dividend policy for a business organisation based on dividend theories.</p>

UBM2232	BANKING LAW AND PRACTICE	<p>CO1. Discuss the origin, types and practices of various banking systems in India.</p> <p>CO2. Apply recent trends in banking and discuss the modern banking service</p> <p>CO3. Analyse the relationship between banker and customer and negotiable instrument Act</p> <p>CO4. Discuss the basic concept related to international business</p> <p>CO5. Prepare final accounts of banking companies by applying provisions of Banking Regulation Act 1949</p>
UBM2233A	INCOME TAX – ASSESSMENT AND PROCEDURE	<p>CO1. Assess short term and long term capital gain using the provisions under sections 45 – 55 of Income Tax Act 1961.</p> <p>CO2. Compute income from other sources by applying the provisions under sections 56 – 59 of Income Tax Act</p> <p>CO3. Compute Gross Total Income of an individual assessee by aggregating income under five heads and by clubbing of incomes, carry forward and set off losses</p> <p>CO4. Compute Total Income and tax liability as per the provisions of the income tax Act and suggest the ways through which tax liability can be reduced by claiming deductions u/s 80C to 80U.</p> <p>CO5. Apply various provisions under Income Tax Act and file the appropriate return of income within the stipulated time period.</p>
UBM2233B	CO-OPERATIVE LEGAL SYSTEMS	<p>CO1. Explain the evolution of cooperative legislation in India and in Kerala</p> <p>CO2. Create Co-operative society under Kerala Co-operative Societies Act</p> <p>CO3. Critically evaluate the provisions relating to the management of cooperatives society as per KCS Act, 1969</p> <p>CO4. Apply the provision in the KCS Act, 1969 to settle disputes.</p>

		CO5. Explain the procedure for winding up and dissolution of cooperative societies
UBM2233C	PYTHON FOR BUSINESS ANALYTICS	CO1. Install Python and write your first program CO2. Describe the basics of the Python programming language. CO3. Use variables to store, retrieve and calculate information CO4. Utilize core programming tools such as functions and loops CO5. Use Python to uncover insights, communicate critical findings, and create data-driven solutions for business decision
	SEMESTER 6	
UBM2236	CORPORATE ACCOUNTING	CO1. Apply the provisions related to accounting of shares with respect to redemption of Preference Shares, buy- back of shares and underwriting of shares. CO2. Prepare Investment Accounts as per AS 13 CO3. Prepare the accounts of companies for amalgamation in the nature of merger and purchase. CO4. Apply the provisions of Internal reconstruction and prepare Balance Sheet as per part 1 schedule III to the Companies Act 2013 CO5. Prepare the liquidator's final statements of account in the liquidation process
UBM2237	MARKETING MANAGEMENT	CO1. Critically evaluate the marketing environment and market segmentation strategies relevant for a business. CO2. Create a marketing mix and justify the same in terms of its contribution to companies' growth and development. CO3. Apply fundamental concepts involving the selling and buying process with particular emphasis on interpersonal communications CO4. Apply the concepts and theories of consumer behaviour to predict buying behaviour of products/services

		CO5. Demonstrate an understanding of the role and the process of research in marketing decisions.
UBM2238	APPLIED COST ACCOUNTING	<p>CO1. Prepare a cost sheet for determining the cost for a job and batch.</p> <p>CO2. Ascertain the cost of a contract, progress payment, retention money, value of work certified, cost of work not certified and notional or estimated profit from a contract.</p> <p>CO3. Prepare process account to determine the cost of a given process and also apportion the joint costs to joint products and to by products.</p> <p>CO4. Compute and interpret variances related to material, labour and overheads.</p> <p>CO5. Prepare fixed and flexible cash budgets</p>
UBM2239	INFORMATION TECHNOLOGY IN BUSINESS	<p>CO1. Analyse the application of information technology in business and accounting and examine the basic concepts of internal controls.</p> <p>CO2. Explain various types of e-commerce, e-commerce business models and evaluate the current challenges and issues in e-commerce by assessing the various cybercrimes and IT acts associated</p> <p>CO3. Design an Ecommerce websites and promote it through digital marketing</p> <p>CO4. Illustrate the usage and application in the selection of modern business analytics tools which can be used in business development</p> <p>CO5. Discuss management information system and latest accounting and ERP software</p>
UBM2240A	ADVANCED FINANCIAL MANAGEMENT	<p>CO1. Analyse the need, determinants and composition of working capital to estimate working capital requirements.</p> <p>CO2. Identify Suitable technique of cash management, receivables management and inventory management and apply it in real situations.</p>

		<p>CO3. Identify various situations which demand business valuation and apply an appropriate method of investment appraisal in different business situations to facilitate decision making.</p> <p>CO4. Apply an appropriate technique of capital budgeting in given business situations to make special investment decisions.</p> <p>CO5. Compute various leverages and evaluate the impact of leverages on EPS.</p>
UBM2240B	CO-OPERATIVE ACCOUNTING	<p>CO1. Explain the basic concepts of cooperative accounting.</p> <p>CO2. Evaluate various sources of fund available to a cooperative societies.</p> <p>CO3. Prepare trial balance of cooperative bank and other cooperative societies.</p> <p>CO4. Prepare final accounts of cooperative bank, and other cooperative societies</p> <p>CO5. Explain the importance of audit in cooperative societies and banks.</p>
UBM2240C	BUSINESS ANALYTICS WITH R	<p>CO1. Install, Use, Code using R Programming Language in R Studio IDE to perform basic tasks on Vectors, Matrices and Data frames.</p> <p>CO2. Describe and Discuss the key terminology, concepts, tools and techniques used in Statistical Analysis.</p> <p>CO3. Interpret Dendrograms, Implement, Analyze and Evaluate Clustering Algorithms, Nearest Neighbor Models, Linkage, Cluster Profiling.</p> <p>CO4. Conduct and Interpret a variety of Hypothesis tests to aid Decision making.</p> <p>CO5. Understand, Analyze, Interpret Correlation, Use Simple Regression Models to Analyze the underlying relationships between the variables.</p>