

**MOUNT CARMEL COLLEGE
AUTONOMOUS
AFFILIATED BENGALURU CITY UNIVERSITY
PALACE ROAD, BANGALORE- 560052**



**DEPARTMENT OF COMMERCE
PROGRAMME OUTCOME AND COURSE OUTCOME
FOR
BACHELOR OF COMMERCE DEGREE
BUSINESS PROCESS SYSTEM
UNDER AUTONOMOUS SYSTEM
(SEMESTER SCHEME)**

2019 - 2020

B.COM (Business Process and Services)

PROGRAMME OUTCOME

PO 1	Enhance strong communication skills through knowledge of Commerce concepts in various specialized areas.
PO 2	Enable practical application of various tools and techniques into business for accountability and decision making.
PO 3	Knowledge of Domestic and International Law to develop strategic policies in business.
PO 4	Understanding objectives and functioning of various institutions, instruments and operations undertaken by financial bodies.
PO 5	Inculcate entrepreneurial culture through knowledge of resource management, risk sharing, cost control techniques, ethics and social responsibility towards environment and society at large.
PO 6	Demonstrate knowledge of theories, concepts and findings of specializations.
PO 7	TCS vision of giving back to society is achieved through AIP Initiatives

I SEMESTER

1.3: FINANCIAL ACCOUNTING I-CB1FA / C191110

CO 1	Analyze the concepts of bookkeeping and accounting standards
CO 2	Identify the purpose and functions of accounting
CO 3	Understand the concept Hire purchase system and preparation of accounts in the books of the respective parties
CO 4	Conceptualise the meaning of the royalty and preparation of accounts
CO 5	Develop an understanding on consignment accounts

1.4: MANAGEMENT AND BEHAVIORAL PROCESS - CB1MBP/C191120

CO 1	Will be able to integrate management principles into management practices.
CO 2	Can Identify and evaluate Social Responsibility and Ethical Issues involved in business situations.
CO 3	Specify how the managerial tasks of planning, organizing and controlling can be executed in a variety of circumstances.
CO 4	Acquire knowledge on how departments and committees function in an organisation and why centralization and decentralization is required in an organization.
CO 5	Evaluate Leadership Styles and analyze the importance of Communication.
CO 6	Develop an understanding of key Organization Behavioral concepts.

1.5: BUSINESS MATHEMATICS - CB1BM / C191130

CO 1	Understanding of the basic concepts of Mathematics
CO 2	Simplify and perform operations in equations
CO 3	Evaluate and understand the basic concepts of matrices, determinants and its commercial applications
CO 4	Identification of Arithmetic progression and Geometric Progression and application of it in business problems
CO 5	Enable students to solve mathematical problems of daily life
CO 6	Calculate Simple Interest, Compound Interest, Bills Discounting, Ratios, Annuities, Stocks, Shares and Percentages

1.6 MANAGERIAL ECONOMICS I - CB1ME / C191140

CO 1	Understand the goals and principles of business economics and its application in the business environment.
CO 2	Understand the consumers behavior with the use of the Cardinal and ordinal approach.
CO 3	Familiar with the concepts of consumer surplus in consumer sovereignty.
CO 4	Evaluate the demand analysis techniques, measure and understand demand determinants and elasticity of demand.
CO 5	Familiar with the law of supply and the levels of elasticity of supply
CO 6	Knowledge of economies and diseconomies of scale
CO 7	Understand the production function and producers' equilibrium
CO 8	Familiarise with cost calculation and its implications in the short and long run.

CO 9

Understand the revenue and profit concepts and its importance.

2.3: FINANCE AND ACCOUNTING FOR BPS–CB2FA / CB192110

CO 1	Understand the basic concepts of accounting and preparation of Financial Statements.
CO 2	Familiarise with Business Process Outsourcing and its current scenario in India.
CO 3	Understand to manage Supply Chain, Inventory and MRP
CO 4	Recognise the accounting methodology for Accounts Payables
CO 5	Comprehend credit management policies and reconciliations.
CO 6	Understand the state of art technology in Finance and Accounting.
CO 7	Knowledge of Accounting Standards and future operating models of BPS.

2.4: HUMAN RESOURCE MANAGEMENT - CB2HRM / CB192120

CO 1	Understand the basic concepts, functions and processes of Human Resource
CO 2	Knowledge on preparation of Human Resource Planning, recruitment and selection process.
CO 3	Realize the importance of training and development programmes for employees
CO 4	Familiarise Performance Appraisal and Wage Fixation.
CO 5	Comprehend the concepts of Promotion, Transfer, Demotion and Right Sizing of Workforce.
CO 6	Understand the requirements of conducive work environment.
CO 7	A new paradigm of knowledge management

2.5: BUSINESS STATISTICS - CB2BS / CB192130

CO 1	Understand the Basic concepts statistics.
CO 2	Learnt to recognize the different methods of Classification and Tabulation of data
CO 3	Identify the measures of central tendencies and its relationship.
CO 4	Analyze and compare data in form of graphs and diagrams
CO 5	Study the various measures of dispersion and its relevance.
CO 6	Evaluate and interpret the outcomes of correlation and regression
CO 7	Understand and evaluate the purpose and methods of construction of index number.
CO 8	Learn to analyze the different ways to calculate time series

2.6 MANAGERIAL ECONOMICS II - CB2ME / CB192140

CO 1	Understand the macroeconomic concepts in business environment
CO 2	Analysis of price output determination under various market structures
CO 3	Familiarise with the various pricing methods
CO 4	Analyze the economic concepts of inflation and deflation and their causes and measures to control
CO 5	Understand the role of central bank and its monetary and fiscal policies
CO 6	Knowledge of national income accounting through various national income concepts
CO 7	Familiar with concepts of economic growth, economic development and sustainable development
CO 8	Understand the features, causes and effects of business cycles

CO 9	Analyze balance of payment statement and difference between balance of payment and balance of trade.
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III SEMESTER

3.2: CORPORATE ACCOUNTING AND AUDITING I - CB3CAA / C183120

CO 1	Familiarizes students with the accounting procedure used for redemption of preference shares and debentures.
CO 2	Enables students to prepare final accounts of a company as per the latest provisions of Companies Act 2013.
CO 3	Disseminating knowledge about the methods of calculation of goodwill.
CO 4	Imparting knowledge about the valuation of shares and methods adopted in the company.
CO 5	Describe about the basic concept and need for auditing of companies.

3.3: CORPORATE LAW -CB3CL / C183110

CO 1	Understand the recent amendments as per company's act 2013 by building the insights on different types of companies.
CO 2	Understand the prerequisites of a promoter, incorporation of a company and its statutory documentation.
CO 3	Examine the different provisions in relation to acquiring membership in a company
CO 4	Determine the existence of directors in a company and understanding the roles played by different directors.
CO 5	Comprehend the intricacies of the management of the company and legal procedures in conducting the meetings.
CO 6	Evaluate different modes of winding up of a company with their legal procedures.
CO 7	Understand the importance of SEBI as per the company's act

3.4: ENTREPRENEURSHIP AND NEW VENTURE CREATION - CB3ENVC / C183130

CO 1	In-depth understanding of the concepts of entrepreneurship, challenges faced by them and the ways to overcome them.
CO 2	Evaluation of sources and methods for generating business ideas and how to apply them in various sectors.
CO 3	Access the types of business models and their implementation.
CO 4	Evaluate the construction of a business plan.
CO 5	Analyse the sources of funds available and institutional support provided for budding entrepreneurs.
CO 6	Conceptualise the role of SME in development of Indian economy
CO 7	Analyse the life cycle of a venture and various expansion and exiting strategies available for entrepreneurs.

3.5: FINANCIAL MANAGEMENT - CB3FM / C183140

CO 1	Discern the role and purpose of the financial function and financial planning.
CO 2	Access and familiarize the impact of the economic environment in financial decisions.
CO 3	Understand the working capital management and its funding strategies.
CO 4	Evaluate and apply effective investment appraisal.
CO 5	Conceptualise different dividend structure.
CO 6	Identify the principles of business and asset valuations.

3.6 INSURANCE FOR BUSINESS PROCESS SERVICES - CB3IBPS / C183150

CO 1	Knowledge on origin of insurance and its development.
CO 2	Familiarise the features of risk and insurance with legal principles governing insurance contract.
CO 3	Analyze the different terminologies in life insurance policy with its benefits.
CO 4	Identify the concept of pension and annuity contract.
CO 7	Analyze the concept of property and casualty insurance. Illustrate policy servicing process & claims process.
CO 8	Understand the structure of the healthcare insurance and the key features of healthcare provision.
CO 9	Analyse the concept of HIPAA, Medicare, Medicaid, Medclaim, Retirement Services, retirement planning, individual retirement arrangement in USA.

IV SEMESTER

4.2: BUSINESS COMMUNICATION AND SOFT SKILLS - CB4BCSS / CB184110

CO 1	Recognize the relationship of effective communications skills to success in academic, work and social environments.
CO 2	Effective business correspondence and conceptualization of Research problem.
CO 3	Practice, drafting of business reports.
CO 4	Develop and deliver an individual presentation, using effective visual support and Knowledge on basics of negotiation skills.
CO 5	Knowledge on drafting curriculum vitae and the essentials of Job interviews.
CO 6	Understand the importance of business etiquettes

4.3 BUSINESS LAW - CB4BL / CB184120

CO 1	Understand the concepts of business law and its scope.
CO 2	Conceptualise Indian contract act 1872 and its legal provisions.
CO 3	Apprehend contract of sale of goods act and its legal provision.
CO4	Understand Intellectual property legislations, Inventions, patentees and WTO rules.
CO 5	Analyse the environmental protection act 1986 and inspiring the students in active participation in protecting the environment.
CO 6	Understand the Consumer Protection Act and creating awareness about consumer rights and various consumer Redressal agencies
CO 7	Describe the concepts and salient features under Foreign Exchange Management Act, Cyber Laws and Competition Law.

4.4 BANKING FOR BPS - CB4BG / CB184130

CO 1	Gain an insight into the concept of Banking, types of Banking.
CO 2	Knowledge on Banker & Customer Relationship.
CO 3	Awareness on Commercial Banks Structure, Source of Fund, Investment Norms, Asset Structure and KYC.
CO 4	Knowledge on Retail Banking and its importance, Customer Relationship Management, Dispute Processing and Fraud Investigation.
CO 5	Evaluate Negotiable Instruments and its types.
CO 6	Determine the functions of Paying Banker and Collecting Banker with the principles the bank follows for Lending.
CO 7	Knowledge on Cash Management – Payment Life Cycle, Risk Management, Trade Finance & its Regulatory Guidelines.
CO 8	Awareness to do transaction using Internet Banking, Mobile Banking, NEFT, RTGS, IMPS services.

4.5 RETAIL CPG AND MARKET RESEARCH - CB4RMR / CB184140

CO 1	Understand the concepts under market research and retail research.
CO 2	Knowledge about the CPG industry and consumers behaviour towards CPG industry.
CO 3	Evaluation of various components under marketing Mix.
CO 4	Familiarize the students with different consumer panels and its impact on consumer research.
CO 5	Advance understanding of products and concepts to manage the product in the market.
CO 6	Assess the relevance of media research in the present competitive world.
CO 7	Identify different techniques in managing the brand values and brand loyalty.
CO 8	Disseminate the knowledge about segmentation and techniques used to segment the market.

4.6: CORPORATE ACCOUNTING AND AUDITING – II - CB4CAA /CB184150

CO 1	Knowledge on the concept of business combination and process of amalgamation and absorption
CO 2	Understand the process of internal reconstruction with regard to alteration of share capital, reduction of share capital and preparation of financial statements
CO 3	Recognise the need for liquidation of companies and importance of liquidator, his remuneration and order of payments
CO 4	Conceptualise the importance of auditing and functions of auditors in company

V SEMESTER

5.1: TAXATION– I - CB5IT / C173110

CO 1	Introduction of basic concept of Income tax system in India
CO 2	Acquire knowledge about residential status of individuals
CO 3	Computation of salary income as per income tax rules.
CO 4	Knowledge on income from house property and its computation
CO 5	Basics of GST as per 2017 Act

5.2: COST ACCOUNTING - CB5CA / C173120

CO 1	Familiarise with the concepts of cost and different elements of cost.
CO 2	Awareness on material-purchase, stores and cost control techniques.
CO 3	Knowledge on different components of labour cost for calculating wages.
CO 4	Identify, classify and allocate overheads.
CO 5	Understand different methods of costing and its practical application..
CO 6	Preparation of reconciliation statements.

5.3 HUMAN RESOURCES DEVELOPMENT- CB5HRD / C173130

CO 1	Develop an understanding of Human Resource Development as a field of professional practice in organization.
CO 2	Analyze the concepts and methods of Training & Development.
CO 3	Knowledge on Quality Circle, Quality Work Life & Organization Development.
CO 4	Awareness on Counseling with its objectives.
CO 5	Analyze the importance of Career Planning and Career Development.
CO 6	Knowledge on importance of maintaining Human Resource Records in Organisation.
CO 7	Overview on Human Resource Audit, Human Resource Research and HRIS.

5.4 MANAGING BUSINESS PROCESS I - CB5MBP / C173140

CO 1	Understand the various types of customers.
CO 2	Recognise the various business processes and it's components.
CO 3	Explore the need for outsourcing and the various outsourcing avenues.
CO 4	Learn to assign metrics for qualitative data.
CO 5	Understand the importance of ISO grading.
CO 6	Knowledge on the importance of statistical tools to measure the process performance.
CO 7	Understand the concepts, types and factors affecting risk.
CO 8	Awareness on various types of customers.

5.5 CAPITAL MARKETS - CB5CM / C173150

CO 1	Learn how to transform tacit knowledge into explicit knowledge about securities
CO 2	Equipped to participate in trade an global financial markets
CO 3	Familiarize about mutual funds, Hedge funds and private equity funds
CO 4	Aware of credit risk management to meet market volatility

5.6 CAMPUS TO CORPORATE - CB5CC / C173160

CO 1	Knowledge of the working of business process services sector of India.
CO 2	Familiarise with corporate culture and ready to take up corporate endeavors.
CO 3	Understand corporate, workplace, business etiquettes, meeting and presentation skills
CO 4	Aware of professional competencies and listening skills for efficient time management and team skills.
CO 5	Understand and handle stress
CO 6	Familiarise with the phonetic alphabets and elementary level English communication
CO 7	Improved writing skills and reading and listening comprehension.
CO 8	Understand the Dynamics of group discussion and social conversation skills

VI SEMESTER

6.1: TAXATION –II - CB6TAII / CB176110

CO 1	Computation of Business incomes or professional incomes as per income tax rules
CO 2	Calculation of capital assets when sold.
CO 3	Computation of Incomes from other sources.
CO 4	Assessment of Total income and tax liability of individuals.
CO 5	Provides a guidelines how to file income tax returns
CO 6	Procedure of levying tax under GST

6.2: MANAGEMENT ACCOUNTING - CB6MA / CB176120

CO 1	Understand the nature and scope of management accounting
CO 2	Analyse and interpret financial statements for decision making
CO 3	Calculate and interpret various ratios in analyses and decision making.
CO 4	Identify the means by which funds are obtained and the ways in which there were employed.
CO 5	Describe the various inflows and outflows of cash and cash equivalents in an enterprise during a specified period of time as per SEBI regulations.
CO 6	Drafting of management reports under different circumstances.

6.3 MANAGING BUSINESS PROCESS II - CB6MBPII / CB176130

CO 1	Aware of the various types of risk
CO 2	Analyse the root cause of a problem with the help of quality tools
CO 3	Knowledge to make decisions with respect to risk whether to accept or transfer risk
CO 4	Uses of Six sigma, lean Kaizen to evaluate capability of process

6.4 CONSUMER BEHAVIOUR - CB6CB / CB176140

CO 1	Conceptualise the importance of consumer behaviour and analyse the current trends.
CO 2	Determine the individual determinants (perception, personality, motivation, attitude and learning) of consumer behaviour.
CO 3	Analyse the socio cultural aspects and reference groups influencing the buying behaviour.
CO 4	Evaluate the acceptance of innovation, deciding on action and after sales issues.
CO 5	Understand the application and ethical aspects of relationship marketing in consumer behavior

6.5- SERVICES MARKETING MANAGEMENT - CB6SMM / CB176150

CO 1	Understand the significance of service delivery system
CO 2	Evaluate demand patterns in capacity planning and develop strategies.
CO 3	Assess the ways to improve service productivity
CO 4	Determine the buyer characteristics and decision making process of the consumers in the service industry
CO 5	Assess the different types of marketing strategies required by a service firm
CO 6	Comprehend the dimensions in service quality and its management
CO 7	Familiarise guidelines for managing service competition

6.6: EMPLOYEE RELATIONS AND LABOUR LAWS - CB6ERLL / CB176160

CO 1	Understand the concept and need for a good employer – employee relationship
CO 2	Analyze the effectiveness of Collective bargaining Process and trade unions in the organisation
CO 3	Evaluate and understand the grievance handling and disciplinary in the organisation
CO 4	Recognise the different methods to prevent and settle industrial disputes under the Industrial Disputes Act,1947
CO 5	In-depth understanding of the different schemes under the workers participation in management
CO 6	Overviews of Labour Laws