

## DEPARTMENT OF COMMERCE

### **B.COM (HONS. IN BUSINESS PROCESS SERVICES)**

#### **VISION**

- To impart quality education through innovative teaching and learning methodologies.
- To address contemporary issues and challenges in the field of business and management.
- To develop competent professionals who can contribute effectively to the needs of society.

#### **MISSION**

- To enrich students with in-depth knowledge in business, accounting, banking, and finance.
- To nurture innovation and industry-ready skills through a dynamic and supportive learning environment.
- To foster holistic personality development, preparing students to meet modern professional challenges with confidence.

#### **PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

PEO1: Develop foundational and applied knowledge of commerce, accounting, and business process management aligned with global industry practices.

PEO2: Enhance analytical, technological, and professional capabilities for successful careers in BPO, shared services, and consulting.

PEO3: Promote ethical leadership, innovation, and adaptability to manage evolving business processes in a dynamic global environment.

#### **PROGRAM SPECIFIC OUTCOMES (PSOs)**

PSO1: Demonstrate process excellence using data analytics, automation tools, and digital technologies in business operations.

PSO2: Integrate ethical, legal, and sustainability considerations into the design and execution of business processes.

PSO3: Exhibit leadership and cross-cultural communication skills essential for managing global business services and client relationships.

#### **PROGRAMME OUTCOMES:**

##### **PO1: Comprehensive Understanding of Business Processes:**

Graduates will acquire in-depth knowledge of end-to-end business processes across industries, with an understanding of global standards, regulations, and best practices in

business process outsourcing (BPO), shared services, and business process management (BPM), preparing them for international roles.

**PO2: Analytical and Problem-Solving Skills:**

Graduates will be equipped with strong analytical skills to identify inefficiencies, propose data-driven solutions, while preparing students to work in industries like IT-enabled services (ITES)

**PO3: Ethical and Social Responsibility:**

Graduates will demonstrate a commitment to ethical business conduct and sustainability, ensuring that process improvements align with the principles of corporate social responsibility

**PO4: Leadership in Process Management:**

Graduates will be capable of leading teams, managing third-party service providers, with the ability to negotiate contracts, manage relationships fostering a culture of collaboration and continuous improvement within organizations.

**PO5: Sustainable Business Solutions:**

Graduates will focus on creating and implementing business processes that not only optimize efficiency but also align with sustainability goals, contributing to environmentally and socially responsible operations.

**PO6: Adaptability:**

Graduates will be prepared to adapt to emerging trends in the business services industry, mastering the flexibility needed to adjust in response to evolving market demands and technological advancements.

**PO7: Global Competency in Business Services:**

Students will develop an understanding of global standards, regulations, and best practices in business process management preparing them to work in multinational organizations & managing cross-border business processes.

**Credit Definition**

| Type          | Duration<br>(in hours) | Credit |
|---------------|------------------------|--------|
| Lecture (L)   | 1                      | 1      |
| Tutorial (T)  | 1                      | 1      |
| Practical (P) | 2                      | 1      |



## Total Credit Distribution for the Entire Programme

| Semester              | Credits   |            |            |           |           |           |          |          |          |          | Credits/Semester |
|-----------------------|-----------|------------|------------|-----------|-----------|-----------|----------|----------|----------|----------|------------------|
|                       | MC        | ME         | Project    | NM        | NV        | MDC       | AEC      | SEC      | VAC      | INT      |                  |
| 1                     | 8         | 0          | 0          | 4         | 2         | 0         | 2        | 3        | 2        | 0        | 21               |
| 2                     | 8         | 0          | 0          | 0         | 2         | 4         | 2        | 3        | 2        | 0        | 21               |
| 3                     | 10        | 0          | 0          | 4         | 2         | 4         | 2        | 0        | 0        | 0        | 22               |
| 4                     | 10        | 0          | 0          | 4         | 2         | 4         | 2        | 0        | 0        | 0        | 22               |
| 5                     | 14        | 0          | 0          | 0         | 2         | 0         | 0        | 3        | 2        | 0        | 21               |
| 6                     | 12        | 0          | 0          | 4         | 2         | 0         | 0        | 0        | 0        | 3        | 21               |
| 7                     | 16        | 0          | 0          | 4         | 0         | 0         | 0        | 0        | 0        | 0        | 20               |
| 8                     | 8         | 12*        | 12*        | 0         | 0         | 0         | 0        | 0        | 0        | 0        | 20               |
| <b>Credits/Course</b> | <b>86</b> | <b>12*</b> | <b>12*</b> | <b>20</b> | <b>12</b> | <b>12</b> | <b>8</b> | <b>9</b> | <b>6</b> | <b>3</b> | <b>168</b>       |

(\* ME/Project is optional in 8th Semester)

## Category Definition

| Definition of Category/Type                 | Abbreviation |
|---------------------------------------------|--------------|
| Major Compulsory                            | <b>MC</b>    |
| Major Elective                              | <b>ME</b>    |
| Non-Major Specific Subject Course           | <b>NM</b>    |
| Non-major Vocational Education and Training | <b>NV</b>    |
| Multidisciplinary Courses                   | <b>MDC</b>   |
| Ability Enhancement Courses                 | <b>AEC</b>   |
| Skill Enhancement Courses                   | <b>SEC</b>   |
| Value Added Courses                         | <b>VAC</b>   |
| Internship                                  | <b>INT</b>   |

## FIRST YEAR

### SEMESTER-I

| Sl No | Course Title                          | Code | Type | Credit | Type |   |   |
|-------|---------------------------------------|------|------|--------|------|---|---|
|       |                                       |      |      |        | L    | T | P |
| 1     | Financial Accounting - I              |      | MC   | 4      | 4    | 0 | 0 |
| 2     | Business Statistics and Mathematics   |      | MC   | 4      | 4    | 0 | 0 |
| 3     | Business Laws                         |      | NM   | 4      | 4    | 0 | 0 |
| 4     | Vocational – Soft Skill Development I |      | NV   | 1      | 1    | 0 | 0 |



|               |                                              |  |     |            |   |   |   |
|---------------|----------------------------------------------|--|-----|------------|---|---|---|
| 5             | Vocational - EAA I (Yoga/ Sports/ NCC/ NSS ) |  | NV  | 1          | 0 | 0 | 2 |
| 6             | Communicative English I                      |  | AEC | 2          | 2 | 0 | 0 |
| 7             | Environmental Science I                      |  | VAC | 2          | 2 | 0 | 0 |
| 8             | Computer Applications I                      |  | SEC | 3          | 3 | 0 | 0 |
| Total Credits |                                              |  |     | 21 Credits |   |   |   |

## SEMESTER-II

| Sl No         | Course Title                                  | Code | Type | Credit     | Type |   |   |
|---------------|-----------------------------------------------|------|------|------------|------|---|---|
|               |                                               |      |      |            | L    | T | P |
| 1             | Financial Accounting - II                     |      | MC   | 4          | 4    | 0 | 0 |
| 2             | Principles of Management                      |      | MC   | 4          | 4    | 0 | 0 |
| 3             | Vocational – Soft Skill Development II        |      | NV   | 1          | 1    | 0 | 0 |
| 4             | Vocational - EAA II (Yoga/ Sports/ NCC/ NSS ) |      | NV   | 1          | 0    | 0 | 2 |
| 5             | Selected by the student (Elective)            |      | MDC  | 4          | 4    | 0 | 0 |
| 6             | Communicative English II                      |      | AEC  | 2          | 2    | 0 | 0 |
| 7             | Environmental Science II                      |      | VAC  | 2          | 2    | 0 | 0 |
| 8             | Computer Applications II                      |      | SEC  | 3          | 3    | 0 | 0 |
| Total Credits |                                               |      |      | 21 Credits |      |   |   |

## SECOND YEAR

### SEMESTER-III

| Sl No         | Course Title                            | Code | Type | Credit     | Type |   |   |
|---------------|-----------------------------------------|------|------|------------|------|---|---|
|               |                                         |      |      |            | L    | T | P |
| 1             | Cost and Management Accounting - I      |      | MC   | 5          | 5    | 0 | 0 |
| 2             | Income Tax Laws & Practices             |      | MC   | 5          | 5    | 0 | 0 |
| 3             | Selected by students                    |      | NM   | 4          | 4    | 0 | 0 |
| 4             | Vocational – Soft Skill Development III |      | NV   | 1          | 1    | 0 | 0 |
| 5             | Vocational - Mentored Seminar I         |      | NV   | 1          | 0    | 0 | 2 |
| 6             | Selected by the student (Elective)      |      | MDC  | 4          | 4    | 0 | 0 |
| 7             | Foreign Language - I                    |      | AEC  | 2          | 2    | 0 | 0 |
| Total Credits |                                         |      |      | 22 Credits |      |   |   |

### SEMESTER-IV

| Sl No         | Course Title                           | Code | Type | Credit     | Type |   |   |
|---------------|----------------------------------------|------|------|------------|------|---|---|
|               |                                        |      |      |            | L    | T | P |
| 1             | Cost and Management Accounting - II    |      | MC   | 5          | 5    | 0 | 0 |
| 2             | Auditing & Assurance                   |      | MC   | 5          | 5    | 0 | 0 |
| 3             | Selected by students                   |      | NM   | 4          | 4    | 0 | 0 |
| 4             | Vocational – Soft Skill Development IV |      | NV   | 1          | 1    | 0 | 0 |
| 5             | Vocational - Mentored Seminar II       |      | NV   | 1          | 0    | 0 | 2 |
| 6             | Selected by the student (Elective)     |      | MDC  | 4          | 4    | 0 | 0 |
| 7             | Foreign Language - II                  |      | AEC  | 2          | 2    | 0 | 0 |
| Total Credits |                                        |      |      | 22 Credits |      |   |   |

### THIRD YEAR

#### SEMESTER-V (Sample)

| Sl No         | Course Title                                       | Code | Type | Credit     | Type |   |   |
|---------------|----------------------------------------------------|------|------|------------|------|---|---|
|               |                                                    |      |      |            | L    | T | P |
| 1             | Finance & Accounting for Business Process Services |      | MC   | 5          | 5    | 0 | 0 |
| 2             | Fundamentals of Financial Management               |      | MC   | 5          | 5    | 0 | 0 |
| 3             | Indirect Taxation                                  |      | MC   | 4          | 4    | 0 | 0 |
| 4             | Vocational – Soft Skill Development V              |      | NV   | 1          | 1    | 0 | 0 |
| 5             | Vocational - Mentored Seminar III                  |      | NV   | 1          | 0    | 0 | 2 |
| 6             | Data Analysis                                      |      | SEC  | 3          | 3    | 0 | 0 |
| 7             | Ethics and IPR                                     |      | VAC  | 2          | 2    | 0 | 0 |
| Total Credits |                                                    |      |      | 21 Credits |      |   |   |

#### SEMESTER-VI (Sample)

| Sl No | Course Title                                  | Code | Type | Credit | Type |   |   |
|-------|-----------------------------------------------|------|------|--------|------|---|---|
|       |                                               |      |      |        | L    | T | P |
| 1     | Corporate Accounting                          |      | MC   | 4      | 4    | 0 | 0 |
| 2     | Banking for Business Process Services         |      | MC   | 4      | 4    | 0 | 0 |
| 3     | Capital Markets for Business Process Services |      | MC   | 4      | 4    | 0 | 0 |
| 4     | Selected by students                          |      | NM   | 4      | 4    | 0 | 0 |

|               |                                        |  |     |            |   |   |   |
|---------------|----------------------------------------|--|-----|------------|---|---|---|
| 5             | Vocational – Soft Skill Development VI |  | NV  | 1          | 1 | 0 | 0 |
| 6             | Vocational - Mentored Seminar IV       |  | NV  | 1          | 0 | 0 | 2 |
| 7             | Internship                             |  | INT | 3          | 0 | 0 | 6 |
| Total Credits |                                        |  |     | 21 Credits |   |   |   |

## FOURTH YEAR

### SEMESTER-VII (Sample)

| Sl No         | Course Title                             | Code | Type | Credit     | Type |   |   |
|---------------|------------------------------------------|------|------|------------|------|---|---|
|               |                                          |      |      |            | L    | T | P |
| 1             | Managing Business Processes              |      | MC   | 4          | 4    | 0 | 0 |
| 2             | Insurance for Business Process Services  |      | MC   | 4          | 4    | 0 | 0 |
| 3             | Business Ethics and Corporate Governance |      | MC   | 4          | 4    | 0 | 0 |
| 4             | Investing in Stock Markets               |      | MC   | 4          | 4    | 0 | 0 |
| 5             | Selected by students                     |      | NM   | 4          | 4    | 0 | 0 |
| Total Credits |                                          |      |      | 20 Credits |      |   |   |

### SEMESTER-VIII (Sample)

| Sl No         | Course Title                                                                        | Code | Type    | Credit     | Type |   |    |
|---------------|-------------------------------------------------------------------------------------|------|---------|------------|------|---|----|
|               |                                                                                     |      |         |            | L    | T | P  |
| 1             | Business Research Methods                                                           |      | MC      | 4          | 4    | 0 | 0  |
| 2             | Entrepreneurship Development and Corporate Social Responsibility                    |      | MC      | 4          | 4    | 0 | 0  |
| 3             | Research Project on any Contemporary Business Area, Documentation and Presentation* |      | Project | 12         | 0    | 0 | 24 |
| 4             | Retail Environment and Market Research*                                             |      | ME      | 4          | 4    | 0 | 0  |
| 5             | Campus to Corporate Transition*                                                     |      | ME      | 4          | 4    | 0 | 0  |
| 6             | Corporate Finance*                                                                  |      | ME      | 4          | 4    | 0 | 0  |
| Total Credits |                                                                                     |      |         | 20 Credits |      |   |    |

\* Students opting for Hons. with Research will study the MC papers and submit their project report. Students not opting for Research and only Hons. will study the MC and the ME papers.

## COURSE CO-PO-PSO MAPPING

### SEMESTER-I

#### FINANCIAL ACCOUNTING - I

##### COURSE OUTCOMES:

**CO1: Explain** core concepts and principles that guide financial processes and preparation of meaningful information for decision making.

**CO2: Demonstrate** the ability to record, organize and summarize financial data using structured and rule-based systems.

**CO3: Differentiate** between financial activities based on their nature and assess their appropriate classification within financial summaries.

**CO4: Evaluate** the relevance and implications of established standards and practices used in preparing financial information.

**CO5: Design** comprehensive financial reports that synthesize procedural accuracy, conceptual understanding, and error correction.

##### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 1   | 1   | 1   | 1   | 2   | 2                           | 1    | 1    |
| CO2             | 3                  | 2   | 1   | 1   | 1   | 2   | 2   | 3                           | 1    | 1    |
| CO3             | 3                  | 2   | 1   | 1   | 1   | 2   | 2   | 2                           | 1    | 1    |
| CO4             | 3                  | 2   | 2   | 1   | 1   | 3   | 3   | 2                           | 2    | 1    |
| CO5             | 3                  | 3   | 1   | 1   | 1   | 2   | 2   | 3                           | 1    | 1    |

1. LOW

2. MODERATE 3. SUBSTANTIAL

#### BUSINESS STATISTICS AND MATHEMATICS

##### COURSE OUTCOMES:

**CO1:** Interpret quantitative data and basic mathematical and statistical concepts.

**CO2:** Demonstrate the use of mathematical and statistical tools in structured problem-solving.

**CO3:** Examine quantitative data to identify patterns and relationships for informed decision-making.

**CO4:** Critique quantitative results to assess the validity of business decisions.

**CO5:** Formulate analytical models to address real-world business challenges.

## MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 2                  | 3   | -   | -   | -   | 2   | -   | 3                           | -    | -    |
| CO2             | 2                  | 3   | -   | -   | -   | 2   | -   | 3                           | -    | -    |
| CO3             | 2                  | 3   | -   | -   | -   | 2   | -   | 3                           | 2    | -    |
| CO4             | 2                  | 3   | 2   | 2   | 2   | -   | -   | 2                           | 3    | -    |
| CO5             | 2                  | 3   | 2   | 3   | 3   | 2   | 2   | 3                           | 3    | 2    |

1. LOW

2. MODERATE 3. SUBSTANTIAL

## BUSINESS LAWS

### COURSE OUTCOMES:

**CO1:** Describe fundamental principles and legal concepts governing commercial relationships.

**CO2:** Demonstrate legal provisions in routine business situations and contracts.

**CO3:** Examine legal relationships and liabilities to interpret rights and duties.

**CO4:** Judge legal risks and compliance issues in commercial transactions.

**CO5:** Design legally compliant business solutions using statutory provisions and regulations.

## MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 2                  | 2   | 3   | -   | -   | -   | 2   | -                           | 3    | -    |
| CO2             | 2                  | 3   | 3   | -   | -   | -   | 2   | 2                           | 3    | -    |

|     |   |   |   |   |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|---|---|---|---|
| CO3 | 2 | 3 | 3 | 2 | 2 | - | 2 | 2 | 3 | 2 |
| CO4 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 |
| CO5 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |

## SEMESTER-II

### FINANCIAL ACCOUNTING - II

#### COURSE OUTCOMES:

**CO1: Apply** accounting treatments for the reconstitution of a partnership firm including changes in profit-sharing ratio, admission, and retirement.

**CO2: Analyze** and record the accounts of a dissolving partnership, covering partner insolvency and advanced methods like Piecemeal Distribution.

**CO3: Prepare** complete financial statements for different types of branches using both Synthetic and Analytical accounting methods.

**CO4: Differentiate** between Hire Purchase and Instalment systems and record transactions involving interest allocation in the buyer's books.

**CO5: Account** for transactions, including repossession of goods, in the books of the seller under the Hire Purchase system.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 1   | -   | -   | 1   | 1   | 2                           | 1    | 1    |
| CO2             | 3                  | 3   | 2   | 1   | 2   | 1   | 1   | 3                           | 2    | -    |
| CO3             | 3                  | 2   | 1   | -   | -   | 2   | 2   | 2                           | 1    | 2    |
| CO4             | 3                  | 2   | 1   | 1   | 1   | 1   | 1   | 2                           | 1    | -    |
| CO5             | 3                  | 2   | 1   | 1   | 1   | 1   | 1   | 2                           | 1    | -    |

1. LOW

2. MODERATE 3. SUBSTANTIAL

### PRINCIPLES OF MANAGEMENT

#### COURSE OUTCOMES:

**CO1:** Explain the fundamental concepts, significance, and functions of management.

**CO2:** Analyse and apply planning principles and decision-making techniques to solve business problems.

**CO3:** Demonstrate an understanding of organizational structure, authority relationships, and the principles of organizing.

**CO4:** Evaluate various leadership and motivation theories to effectively manage human resources.

**CO5:** Assess and apply control techniques and emerging management concepts.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 2   | 2   | 2   | 2   | 2   | 2                           | 2    | 2    |
| CO2             | 3                  | 3   | 2   | 3   | 2   | 2   | 2   | 3                           | 2    | 2    |
| CO3             | 3                  | 2   | 2   | 3   | 2   | 2   | 2   | 2                           | 2    | 3    |
| CO4             | 2                  | 2   | 3   | 3   | 2   | 2   | 2   | 2                           | 2    | 3    |
| CO5             | 3                  | 3   | 2   | 3   | 3   | 3   | 2   | 3                           | 2    | 2    |

1. LOW

2. MODERATE 3. SUBSTANTIAL

### SEMESTER III

#### COST AND MANAGEMENT ACCOUNTING - I

##### COURSE OUTCOMES:

**CO1:** Explain the core concepts and scope of cost and management accounting.

**CO2:** Apply costing techniques for cost recording and control.

**CO3:** Analyze costing methods and their relevance to decision-making.

**CO4:** Evaluate costing systems and reconciliation for accurate reporting.

**CO5:** Prepare cost statements and reports to support managerial needs.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |



|     |   |   |   |   |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|---|---|---|---|
| CO1 | 3 | 2 | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 1 |
| CO2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| CO5 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 3 |

1. LOW

2. MODERATE 3. SUBSTANTIAL

## INCOME TAX LAWS & PRACTICES

### COURSE OUTCOMES:

**CO1: Explain** the fundamental concepts and definitions under the Income Tax Act, 1961.

**CO2: Implement** provisions of the Income Tax Act, 1961 to compute taxable income under different heads for individuals.

**CO3: Examine** the taxability of tax provisions to determine total taxable income and liability.

**CO4: Appraise** methods for taxation strategies to assess their effectiveness and ethical considerations in individual taxation.

**CO5: Design** comprehensive strategies for individual tax computation.

### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 1   | 0   | 1   | 1   | 1   | 2                           | 2    | 1    |
| CO2             | 2                  | 3   | 1   | 1   | 1   | 2   | 2   | 3                           | 2    | 1    |
| CO3             | 2                  | 3   | 2   | 1   | 2   | 2   | 2   | 3                           | 2    | 1    |
| CO4             | 1                  | 2   | 3   | 2   | 3   | 2   | 1   | 2                           | 3    | 2    |
| CO5             | 2                  | 3   | 2   | 2   | 3   | 3   | 2   | 3                           | 3    | 2    |

1. LOW

2. MODERATE 3. SUBSTANTIAL

## MENTORED SEMINAR - I

### COURSE OUTCOMES:

**CO1:** Identify and describe key themes and emerging trends relevant to their field of study.

**CO2:** Interpret and organize information from academic and professional sources to support seminar discussions.

**CO3:** Demonstrate effective communication and presentation skills in articulating ideas and arguments.

**CO4:** Integrate feedback and peer perspectives to refine individual viewpoints and seminar outputs.

**CO5:** Develop an independent and collaborative research orientation to address contemporary issues

### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 2   | -   | 2   | 2   | 3   | 2                           | 2    | 2    |
| CO2             | 3                  | 3   | 2   | -   | 2   | 2   | 3   | 2                           | 2    | 3    |
| CO3             | 3                  | 3   | 3   | 2   | 2   | 2   | 3   | 2                           | 2    | 3    |
| CO4             | 3                  | 3   | 3   | 2   | 2   | 3   | 3   | 2                           | 2    | 3    |
| CO5             | 3                  | 3   | 3   | 3   | 3   | 3   | 3   | 3                           | 3    | 3    |

1. LOW      2. MODERATE      3. SUBSTANTIAL

## SEMESTER IV

### COST AND MANAGEMENT ACCOUNTING - II

### COURSE OUTCOMES:

**CO1:** Analyse material, labour, and overhead variances for performance evaluation.

**CO2:** Apply Cost-Volume-Profit (CVP) analysis and marginal costing techniques to determine break-even points, margins of safety, and profitability under various cost structures.

**CO3:** Prepare and evaluate budgets and budgetary control systems.

**CO4:** Analyse and make short-term managerial decisions.

**CO5:** Assess and apply control techniques and emerging management concepts.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 3   | 2   | 2   | 2   | 2   | 2   | 3                           | 2    | 2    |
| CO2             | 3                  | 3   | 2   | 3   | 2   | 2   | 2   | 3                           | 2    | 2    |
| CO3             | 3                  | 3   | 2   | 3   | 2   | 2   | 2   | 3                           | 2    | 2    |
| CO4             | 3                  | 3   | 2   | 3   | 2   | 2   | 2   | 3                           | 2    | 2    |
| CO5             | 3                  | 3   | 2   | 3   | 3   | 3   | 2   | 3                           | 2    | 2    |

1. LOW      2. MODERATE      3. SUBSTANTIAL

#### AUDITING AND ASSURANCE

##### COURSE OUTCOMES:

**CO1:** Define the genesis, meaning, scope, and objectives of auditing and explain the qualities of an auditor in the context of detecting errors and frauds.

**CO2:** Differentiate between various types of audits and illustrate their relevance in diverse organizational and statutory contexts.

**CO3:** Apply auditing procedures and techniques including audit planning, sampling, vouching, and verification to analyze financial records.

**CO4:** Examine the provisions of the Companies Act, 2013 related to company audits and evaluate the statutory rights, duties, and liabilities of auditors.

**CO5:** Design a systematic audit framework integrating internal control mechanisms and develop an effective audit report with professional assurance standards.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |

|     |   |   |   |   |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|---|---|---|---|
| CO1 | 3 | 1 | 2 | 1 | 1 | 1 | 2 | 2 | 1 | 1 |
| CO2 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | 2 | 1 |
| CO3 | 3 | 3 | 2 | 1 | 1 | 2 | 2 | 2 | 1 | 2 |
| CO4 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |

1. LOW      2. MODERATE      3. SUBSTANTIAL

## MENTORED SEMINAR - II

### COURSE OUTCOMES:

**CO1:** Identify and describe key themes and emerging trends relevant to their field of study.

**CO2:** Interpret and organize information from academic and professional sources to support seminar discussions.

**CO3:** Demonstrate effective communication and presentation skills in articulating ideas and arguments.

**CO4:** Integrate feedback and peer perspectives to refine individual viewpoints and seminar outputs.

**CO5:** Develop an independent and collaborative research orientation to address contemporary issues

### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 2   | -   | 2   | 2   | 3   | 2                           | 2    | 2    |
| CO2             | 3                  | 3   | 2   | -   | 2   | 2   | 3   | 2                           | 2    | 3    |
| CO3             | 3                  | 3   | 3   | 2   | 2   | 2   | 3   | 2                           | 2    | 3    |
| CO4             | 3                  | 3   | 3   | 2   | 2   | 3   | 3   | 2                           | 2    | 3    |

|     |        |   |             |   |                |   |   |   |   |   |
|-----|--------|---|-------------|---|----------------|---|---|---|---|---|
| CO5 | 3      | 3 | 3           | 3 | 3              | 3 | 3 | 3 | 3 | 3 |
|     | 1. LOW |   | 2. MODERATE |   | 3. SUBSTANTIAL |   |   |   |   |   |

## SEMESTER V

### FINANCE AND ACCOUNTING FOR BUSINESS PROCESS SERVICES

#### COURSE OUTCOMES:

**CO1:** Explain fundamental accounting principles, business structures, and the evolution of outsourcing in the context of business process services.

**CO2:** Apply inventory management and accounts payable procedures to assess their impact on working capital.

**CO3:** Analyze accounts receivable processes for effective credit and cash flow management.

**CO4:** Evaluate the usage of ERP tools, financial reporting systems, internal controls, and audit mechanisms in modern finance and accounting operations.

**CO5:** Compare and recommend appropriate accounting frameworks and continuous improvement techniques for enhancing business process services.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 2   | 1   | 1   | 2   | 3   | 2                           | 1    | 1    |
| CO2             | 2                  | 3   | 2   | 2   | 2   | 3   | 2   | 2                           | 2    | 3    |
| CO3             | 2                  | 3   | 2   | 2   | 2   | 3   | 2   | 1                           | 2    | 2    |
| CO4             | 2                  | 3   | 2   | 3   | 2   | 2   | 2   | 1                           | 3    | 2    |
| CO5             | 3                  | 3   | 3   | 2   | 3   | 3   | 3   | 3                           | 2    | 2    |

1. LOW 2. MODERATE 3. SUBSTANTIAL

## FUNDAMENTALS OF FINANCIAL MANAGEMENT

### COURSE OUTCOMES:

**CO 1:** Explain the fundamental concepts and principles of financial management.

**CO2:** Apply financial techniques to support managerial decisions.

**CO3:** Analyze financial information to assess risks and alternatives.

**CO4:** Evaluate financial performance and its strategic implications.

**CO5:** Formulate effective decisions by integrating financial concepts with business practice.

### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 2   | 1   | 1   | 2   | 2   | 2                           | 1    | 1    |
| CO2             | 3                  | 3   | 2   | 2   | 2   | 2   | 2   | 3                           | 2    | 2    |
| CO3             | 2                  | 3   | 2   | 3   | 2   | 2   | 2   | 3                           | 2    | 2    |
| CO4             | 3                  | 3   | 2   | 2   | 2   | 2   | 3   | 3                           | 2    | 3    |
| CO5             | 3                  | 3   | 2   | 3   | 2   | 2   | 3   | 3                           | 3    | 3    |

1. LOW

2. MODERATE 3. SUBSTANTIAL

## INDIRECT TAXATION

### COURSE OUTCOMES:

**CO 1:** Define and explain key concepts, terminologies, and provisions of GST and Customs law.

**CO2:** Apply GST rules to compute tax liability and input tax credit.

**CO3:** Analyze GST invoices and returns to interpret tax implications.

**CO4:** Evaluate compliance procedures and assessments under GST and Customs law.

**CO5:** Prepare GST returns and customs documentation for business compliance.

### MAPPING OF COs WITH POs AND PSOs



| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |       |       |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|-------|-------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO 1                       | PSO 2 | PSO 3 |
| CO1             | 3                  | 2   | 2   | 2   | 2   | 2   | 2   | 2                           | 1     | 1     |
| CO2             | 3                  | 3   | 2   | 2   | 2   | 2   | 2   | 3                           | 2     | 2     |
| CO3             | 3                  | 3   | 2   | 2   | 2   | 2   | 3   | 3                           | 2     | 2     |
| CO4             | 3                  | 3   | 2   | 3   | 3   | 2   | 3   | 3                           | 2     | 3     |
| CO5             | 3                  | 3   | 2   | 3   | 3   | 3   | 3   | 3                           | 3     | 3     |

1. LOW

2. MODERATE 3. SUBSTANTIAL

### MENTORED SEMINAR - III

#### COURSE OUTCOMES:

**CO1:** Identify and describe key themes and emerging trends relevant to their field of study.

**CO2:** Interpret and organize information from academic and professional sources to support seminar discussions.

**CO3:** Demonstrate effective communication and presentation skills in articulating ideas and arguments.

**CO4:** Integrate feedback and peer perspectives to refine individual viewpoints and seminar outputs.

**CO5:** Develop an independent and collaborative research orientation to address contemporary issues

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 2   | -   | 2   | 2   | 3   | 2                           | 2    | 2    |
| CO2             | 3                  | 3   | 2   | -   | 2   | 2   | 3   | 2                           | 2    | 3    |
| CO3             | 3                  | 3   | 3   | 2   | 2   | 2   | 3   | 2                           | 2    | 3    |
| CO4             | 3                  | 3   | 3   | 2   | 2   | 3   | 3   | 2                           | 2    | 3    |

|     |        |             |                |   |   |   |   |   |   |   |
|-----|--------|-------------|----------------|---|---|---|---|---|---|---|
| CO5 | 3      | 3           | 3              | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
|     | 1. LOW | 2. MODERATE | 3. SUBSTANTIAL |   |   |   |   |   |   |   |

## SEMESTER VI

### CORPORATE ACCOUNTING

#### COURSE OUTCOMES:

CO1: Explain and apply the accounting procedures related to issue, forfeiture, reissue, and redemption of share capital.

CO2: Demonstrate accounting treatment for the issue and redemption of debentures under various terms and classifications.

CO3: Compute and evaluate the value of goodwill and shares using different valuation methods.

CO4: Prepare final accounts of corporate entities including profit & loss account and balance sheet as per statutory requirements.

CO5: Analyse and record accounting transactions related to internal and external reconstruction, including amalgamation as per AS-14.

#### MAPPING OF COs WITH POs AND PSOs

| Course Outcomes | Program Outcomes |             |                |     |     |     |     | Program Specific Outcomes |      |      |
|-----------------|------------------|-------------|----------------|-----|-----|-----|-----|---------------------------|------|------|
|                 | PO1              | PO2         | PO3            | PO4 | PO5 | PO6 | PO7 | PSO1                      | PSO2 | PSO3 |
| CO1             | 3                | 2           | 2              | 2   | 2   | 2   | 2   | 3                         | 2    | 2    |
| CO2             | 3                | 3           | 2              | 2   | 2   | 2   | 2   | 3                         | 2    | 2    |
| CO3             | 3                | 3           | 2              | 2   | 2   | 2   | 2   | 3                         | 2    | 2    |
| CO4             | 3                | 3           | 3              | 2   | 3   | 2   | 2   | 3                         | 3    | 2    |
| CO5             | 3                | 3           | 3              | 3   | 3   | 3   | 2   | 3                         | 3    | 3    |
|                 | 1. LOW           | 2. MODERATE | 3. SUBSTANTIAL |     |     |     |     |                           |      |      |

### BANKING FOR BUSINESS PROCESS SERVICES

## COURSE OUTCOMES:

**CO1:** Explain the structure, components, and functions of the Indian Financial System and its role in economic growth.

**CO2:** Describe the evolution, structure, and reforms of the Indian banking system along with the relationship between banker and customer.

**CO3:** Illustrate the concept, features, and types of negotiable instruments and their significance in banking operations.

**CO4:** Analyse the functions and roles of RBI, commercial banks, and development banks in promoting financial stability and growth.

**CO5:** Evaluate emerging trends and innovations in banking technology, e-payments, and risk management practices.

## MAPPING OF CO'S WITH PO'S & PSO'S

| Course Outcomes | Program Outcomes |     |     |     |     |     |     | Program Specific Outcomes |      |      |
|-----------------|------------------|-----|-----|-----|-----|-----|-----|---------------------------|------|------|
|                 | PO1              | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                      | PSO2 | PSO3 |
| CO1             | 3                | 2   | 2   | 2   | 2   | 2   | 3   | 3                         | 2    | 2    |
| CO2             | 3                | 3   | 2   | 2   | 2   | 2   | 3   | 3                         | 2    | 2    |
| CO3             | 3                | 2   | 2   | 2   | 3   | 2   | 2   | 3                         | 2    | 2    |
| CO4             | 3                | 3   | 2   | 2   | 3   | 2   | 3   | 3                         | 3    | 2    |
| CO5             | 3                | 3   | 2   | 3   | 3   | 3   | 3   | 3                         | 3    | 3    |

1. LOW

2. MODERATE 3. SUBSTANTIAL

## CAPITAL MARKETS FOR BUSINESS PROCESS SERVICES

### COURSE OUTCOMES:

**CO1:** Explain the structure of capital markets by describing types of securities, participants, and the role of regulators in ensuring transparency and compliance.

**CO2:** Illustrate the functions of investment banking by analyzing trade life cycle, clearing and settlement, and the impact of corporate actions on securities.

**CO3:** Apply knowledge of mutual funds, hedge funds, and private equity operations to analyze fund accounting, NAV calculations, and performance reporting.

**CO4:** Evaluate various risk management frameworks by assessing counterparty credit risk and market risk in capital markets.

**CO5:** Design effective investment and risk management strategies by integrating knowledge of securities, investment banking operations, and fund management practices.

## MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |       |       |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|-------|-------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO 1                       | PSO 2 | PSO 3 |
| CO1             | 3                  | 2   | 2   | 2   | 1   | 2   | 3   | 2                           | 1     | 1     |
| CO2             | 3                  | 2   | 2   | 1   | 1   | 2   | 3   | 2                           | 2     | 1     |
| CO3             | 2                  | 3   | 2   | 1   | 2   | 3   | 2   | 1                           | 2     | 2     |
| CO4             | 2                  | 3   | 2   | 2   | 2   | 3   | 2   | 3                           | 3     | 2     |
| CO5             | 3                  | 3   | 3   | 3   | 3   | 3   | 1   | 2                           | 2     | 3     |

1. LOW      2. MODERATE      3. SUBSTANTIAL

## MENTORED SEMINAR - IV

### COURSE OUTCOMES:

**CO1:** Identify and describe key themes and emerging trends relevant to their field of study.

**CO2:** Interpret and organize information from academic and professional sources to support seminar discussions.

**CO3:** Demonstrate effective communication and presentation skills in articulating ideas and arguments.

**CO4:** Integrate feedback and peer perspectives to refine individual viewpoints and seminar outputs.

**CO5:** Develop an independent and collaborative research orientation to address contemporary issues

## MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES | PROGRAMME SPECIFIC OUTCOMES |
|-----------------|--------------------|-----------------------------|
|-----------------|--------------------|-----------------------------|

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3   | 2   | 2   | -   | 2   | 2   | 3   | 2    | 2    | 2    |
| CO2 | 3   | 3   | 2   | -   | 2   | 2   | 3   | 2    | 2    | 3    |
| CO3 | 3   | 3   | 3   | 2   | 2   | 2   | 3   | 2    | 2    | 3    |
| CO4 | 3   | 3   | 3   | 2   | 2   | 3   | 3   | 2    | 2    | 3    |
| CO5 | 3   | 3   | 3   | 3   | 3   | 3   | 3   | 3    | 3    | 3    |

1. LOW

2. MODERATE 3. SUBSTANTIAL

## SEMESTER VII

### MANAGING BUSINESS PROCESSES

#### COURSE OUTCOMES:

**CO1:** Explain the fundamental concepts, types, and structure of business processes to build a foundational understanding of organizational workflows.

**CO2:** Apply business process management principles and standard operating procedures to ensure operational efficiency and consistency.

**CO3:** Analyze process-related issues to identify causes of inefficiency and propose structured improvements.

**CO4:** Evaluate problem-solving techniques and continuous improvement tools to enhance process effectiveness and decision-making.

**CO5:** Design innovative process improvement frameworks integrating Lean and Six Sigma methodologies for sustainable organizational excellence.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |       |       |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|-------|-------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO 1                       | PSO 2 | PSO 3 |
| CO1             | 3                  | 2   | -   | -   | -   | 2   | 3   | 3                           | -     | -     |

|     |   |   |   |   |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|---|---|---|---|
| CO2 | 3 | 3 | - | 2 | - | 2 | 3 | 3 | 2 | - |
| CO3 | 3 | 3 | - | 2 | 2 | 2 | 3 | 3 | 2 | - |
| CO4 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 |
| CO5 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

1. LOW 2. MODERATE 3. SUBSTANTIAL

## INSURANCE FOR BUSINESS PROCESS SERVICES

### COURSE OUTCOMES:

**CO 1:** Explain the fundamental concepts, principles, and functions of insurance and risk management.

**CO2:** Describe the structure and operations of life, health, property, and casualty insurance within business process services.

**CO3:** Analyze various insurance products and processes, including underwriting, policy servicing, claims, and reinsurance.

**CO4:** Evaluate the regulatory framework, industry standards, and global practices governing insurance and retirement services.

**CO5:** Apply insurance and financial planning concepts to design customer-oriented solutions in business process environments.

### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |       |       |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|-------|-------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO 1                       | PSO 2 | PSO 3 |
| CO1             | 3                  | 2   | 2   | 2   | 2   | 2   | 2   | 2                           | 2     | 1     |
| CO2             | 3                  | 3   | 2   | 2   | 2   | 2   | 3   | 3                           | 2     | 2     |
| CO3             | 3                  | 3   | 2   | 3   | 2   | 2   | 3   | 3                           | 2     | 2     |
| CO4             | 3                  | 3   | 3   | 3   | 3   | 2   | 3   | 3                           | 3     | 3     |
| CO5             | 3                  | 3   | 3   | 3   | 3   | 3   | 3   | 3                           | 3     | 3     |

1. LOW 2. MODERATE 3. SUBSTANTIAL

## BUSINESS ETHICS AND CORPORATE GOVERNANCE

### COURSE OUTCOMES:

**CO1:** Define and explain fundamental ethical and governance concepts to clarify the relationship between morals, values, and business conduct.

**CO2:** Demonstrate ethical reasoning and implement decision-making frameworks to address organizational dilemmas and managerial challenges.

**CO3:** Examine and differentiate corporate practices to detect ethical issues and identify governance failures across diverse business contexts.

**CO4:** Appraise and critique corporate policies, assess accountability mechanisms, and defend the role of ethical leadership in sustainable governance.

**CO5:** Design and formulate an integrated ethical and governance model that generates responsible business behavior and fosters stakeholder trust.

### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |       |       |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|-------|-------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO 1                       | PSO 2 | PSO 3 |
| CO1             | 2                  | 2   | 3   | -   | 2   | -   | 2   | -                           | 3     | -     |
| CO2             | 2                  | 3   | 3   | 2   | 2   | 2   | 2   | 2                           | 3     | 2     |
| CO3             | 2                  | 3   | 3   | 2   | 3   | 2   | 2   | 2                           | 3     | 2     |
| CO4             | 2                  | 3   | 3   | 3   | 3   | 2   | 3   | 2                           | 3     | 3     |
| CO5             | 2                  | 3   | 3   | 3   | 3   | 3   | 3   | 3                           | 3     | 3     |

1. LOW

2. MODERATE

3. SUBSTANTIAL

## INVESTING IN STOCK MARKETS

### COURSE OUTCOMES:

**CO1: Define** investment concepts and describe the risk-return trade-off and instrument characteristics.

**CO2: Explain** the functions of primary and secondary markets and illustrate the trading process in Indian exchanges.

**CO3: Apply** the E-I-C framework and calculate key financial and valuation ratios for company analysis.

**CO4: Interpret** Technical Analysis charts (e.g., Moving Average) and differentiate between major trading rules.

**CO5: Evaluate** the types of Mutual Funds by calculating their Net Asset Value (NAV) and justify their suitability for investment.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1                        | PSO2 | PSO3 |
| CO1             | 1                  | 2   | 1   | -   | -   | 1   | 1   | 1   | 1                           | -    | 1    |
| CO2             | 3                  | 1   | 1   | 1   | 1   | 2   | 2   | 1   | 2                           | 1    | 3    |
| CO3             | 2                  | 3   | 1   | -   | 1   | 1   | 1   | 3   | 1                           | -    | 2    |
| CO4             | 1                  | 2   | -   | 1   | -   | 3   | 1   | 2   | -                           | -    | 1    |
| CO5             | 2                  | 3   | 1   | -   | -   | 1   | 1   | 3   | 1                           | 1    | 2    |

1. LOW

2. MODERATE

3. SUBSTANTIAL

### SEMESTER VIII

#### BUSINESS RESEARCH METHODS

##### COURSE OUTCOMES:

**CO 1:** Explain the fundamental concepts and significance of research in various academic and professional contexts.

**CO2:** Implement appropriate data collection and sampling techniques to conduct empirical research effectively.

**CO3:** Examine research data using time series, statistical tools, and measurement scales to derive meaningful insights.

**CO4:** Appraise research designs, hypotheses, and methodological approaches for reliability and validity.

**CO5:** Design comprehensive research studies integrating literature review, data collection, and statistical analysis for problem-solving.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 3   | 2   | 2   | 2   | 3   | 2   | 2                           | 2    | 1    |
| CO2             | 3                  | 3   | 2   | 3   | 2   | 3   | 2   | 3                           | 2    | 1    |
| CO3             | 2                  | 3   | 2   | 2   | 2   | 3   | 2   | 3                           | 1    | 1    |
| CO4             | 2                  | 3   | 3   | 3   | 2   | 3   | 2   | 2                           | 3    | 1    |
| CO5             | 3                  | 3   | 3   | 3   | 3   | 3   | 3   | 3                           | 3    | 2    |

1. LOW

2. MODERATE

3. SUBSTANTIAL

### ENTREPRENEURSHIP DEVELOPMENT AND CORPORATE SOCIAL RESPONSIBILITY

#### COURSE OUTCOMES:

**CO1:** Explain the fundamental concepts, evolution, and significance of entrepreneurship and sustainable business practices.

**CO2:** Apply entrepreneurial principles and support mechanisms to develop feasible and sustainable business ventures.

**CO3:** Analyze business opportunities and resource mobilization strategies to assess the viability of new ventures.

**CO4:** Evaluate the impact of corporate social responsibility initiatives and sustainability practices on organizational and societal well-being.

**CO5:** Design innovative and socially responsible entrepreneurial models aligned with sustainability goals and ethical standards.

#### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 2                  | 2   | 2   | -   | 3   | 2   | 2   | 2                           | 3    | -    |
| CO2             | 2                  | 3   | 2   | 2   | 3   | 2   | 2   | 3                           | 3    | 2    |
| CO3             | 2                  | 3   | 2   | 2   | 3   | 2   | 2   | 3                           | 3    | 2    |
| CO4             | 2                  | 3   | 3   | 2   | 3   | 2   | 3   | 2                           | 3    | 3    |
| CO5             | 2                  | 3   | 3   | 3   | 3   | 3   | 3   | 3                           | 3    | 3    |

1. LOW

2. MODERATE

3. SUBSTANTIAL

#### RETAIL ENVIRONMENT AND MARKET RESEARCH

##### COURSE OUTCOMES:

**CO1:** Explain the retail environment, different retail formats, value addition, and sustainable competitive advantages, and illustrate strategies to enhance revenue generation.

**CO2:** Apply knowledge of business laws and retail-related Acts to ensure compliance and lawful operations within a retail setting.

**CO3:** Analyze retail service components and the role of technology, including e-business and computer fundamentals, to enhance customer service delivery.

**CO4:** Design marketing research plans by formulating research problems, choosing appropriate research designs, and selecting suitable sampling and scaling techniques.

**CO5:** Interpret primary and secondary data, perform statistical analysis (including regression and hypothesis testing), and prepare comprehensive marketing research reports for informed retail decision-making.

## MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |      |      |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|------|------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1                        | PSO2 | PSO3 |
| CO1             | 3                  | 2   | 2   | 1   | 1   | 2   | 3   | 2                           | 1    | 1    |
| CO2             | 3                  | 2   | 3   | 1   | 1   | 2   | 2   | 2                           | 2    | 1    |
| CO3             | 3                  | 3   | 2   | 2   | 2   | 3   | 3   | 3                           | 2    | 2    |
| CO4             | 3                  | 3   | 2   | 2   | 2   | 3   | 3   | 3                           | 3    | 2    |
| CO5             | 3                  | 3   | 2   | 2   | 2   | 3   | 3   | 3                           | 3    | 3    |

1. LOW                      2. MODERATE                      3. SUBSTANTIAL

## CAMPUS TO CORPORATE TRANSITION

### COURSE OUTCOMES:

**CO1:** Explain the evolution and characteristics of the corporate and BPO sectors to understand professional culture and workplace dynamics.

**CO2:** Apply interpersonal and communication strategies to adapt effectively to corporate environments.

**CO3:** Analyze workplace situations to identify appropriate professional behavior, etiquette, and problem-solving approaches.

**CO4:** Evaluate personal and professional competencies to enhance employability and career readiness.

**CO5:** Develop effective oral and written communication frameworks for professional presentations, interviews, and teamwork.

## MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES | PROGRAMME SPECIFIC OUTCOMES |
|-----------------|--------------------|-----------------------------|
|-----------------|--------------------|-----------------------------|

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3   | 2   | 2   | -   | -   | 3   | 3   | 2    | -    | 3    |
| CO2 | 2   | 3   | 2   | 2   | -   | 3   | 3   | 2    | -    | 3    |
| CO3 | 2   | 3   | 3   | 2   | 2   | 3   | 3   | 2    | 2    | 3    |
| CO4 | 2   | 3   | 3   | 3   | 2   | 3   | 3   | 2    | 3    | 3    |
| CO5 | 2   | 3   | 3   | 3   | 3   | 3   | 3   | 3    | 3    | 3    |

1. LOW

2. MODERATE

3. SUBSTANTIAL

## CORPORATE FINANCE

### COURSE OUTCOMES:

**CO 1:** Explain the objectives of corporate finance and the role of stakeholders in financial decision-making.

**CO2:** Apply financial tools and techniques to evaluate investment decisions under different business environments.

**CO3:** Analyze risk and uncertainty factors affecting corporate investment and financing choices.

**CO4:** Evaluate the impact of capital structure, cost of capital, and market dynamics on corporate value.

**CO5:** Examine financing strategies and challenges faced by SMEs in the modern financial landscape.

### MAPPING OF COs WITH POs AND PSOs

| COURSE OUTCOMES | PROGRAMME OUTCOMES |     |     |     |     |     |     | PROGRAMME SPECIFIC OUTCOMES |       |       |
|-----------------|--------------------|-----|-----|-----|-----|-----|-----|-----------------------------|-------|-------|
|                 | PO1                | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PSO 1                       | PSO 2 | PSO 3 |
| CO1             | 3                  | 2   | 2   | 2   | 2   | 2   | 2   | 2                           | 1     | 1     |
| CO2             | 3                  | 3   | 2   | 2   | 2   | 2   | 3   | 3                           | 2     | 2     |
| CO3             | 3                  | 3   | 2   | 3   | 2   | 2   | 3   | 3                           | 2     | 2     |
| CO4             | 3                  | 3   | 3   | 3   | 3   | 2   | 3   | 3                           | 3     | 3     |



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|     |   |   |   |   |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|---|---|---|---|
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
|-----|---|---|---|---|---|---|---|---|---|---|

1. LOW

2. MODERATE 3. SUBSTANTIAL