



**JSS MAHAVIDYAPEETHA**  
**JSS COLLEGE FOR WOMEN**  
Affiliated to the University of Mysore & Re-Accredited by NAAC with 'A' Grade  
**CHAMARAJANAGAR: 571313**



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## **DEPARTMENT OF COMMERCE AND ADMINISTRATION**

### **BACHELOR OF COMMERCE (B.Com)**

#### **PROGRAM OUTCOMES**

- PO1: This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
- PO2: Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Marketing, Management, Economics and Environment etc.
- PO3: After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.
- PO4: Students can independently start up their own Business.
- PO5 : Student acquire the essential knowledge on the successful prospects of business.
- PO6: Students can get thorough knowledge of finance and commerce.
- PO7: Develops entrepreneurial skills amongst students
- PO8: Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.
- PO9: Develops analytical skills, enabling them to interpret financial data, analyze market trends, and make informed business decisions.
- PO10 : Synthesis the knowledge to face the challenges in competitive global environment.

## **PROGRAM SPECIFIC OUTCOMES – B.Com**

PSO1 – Students venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching, Professor, Stock Agents, Government Employment etc.

PSO2 Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator AS well as other financial supporting services.

PSO3 - Enables learners to prove themselves in different Professional examinations like CA, CS, CMA, etc.

PSO4 -Learners further move towards research in the field of Commerce.

PSO5- Enables students to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start up.

PSO6 – The vast syllabi covers various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.

PSO7-Students will be able to do their higher education and can make research in the field of finance and commerce.

# I SEMESTER

## **Course: Financial Accounting- I**

### **Course Outcomes:**

- Understand the theoretical framework of accounting as well accounting standards.
- Demonstrate the preparation of financial statement of manufacturing and non-manufacturing entities of sole proprietors.
- Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee.
- Understand the accounting treatment for royalty transactions & articulate the Royalty agreements.
- Outline the emerging trends in the field of accounting.

## **Course: Management Principles and Applications**

### **Course Outcomes:**

- Understand and identify the different theories of organizations, which are relevant in the present context.
- Design and demonstrate the strategic plan for the attainment of organizational goals.
- Differentiate the different types of authority and chose the best one in the present context.
- Compare and chose the different types of motivation factors and leadership styles.
- Choose the best controlling techniques for better productivity of an organization.

## **Course: Principles of Marketing**

### **Course Outcomes:**

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

## **Course: Accounting for Everyone**

**Course Outcomes:**

- Analyze various terms used in accounting;
- Make accounting entries and prepare cash book and other accounts necessary while running a business;
- Prepare accounting equation of various business transactions;
- Analyze information from company's annual report;
- Comprehend the management reports of the company.

**II SEMESTER****Course: Advanced Financial Accounting****Course Outcomes:**

- Understand & compute the amount of claims for loss of stock & loss of Profit.
- Learn various methods of accounting for hire purchase transactions.
- Deal with the inter-departmental transfers and their accounting treatment.
- Demonstrate various accounting treatments for dependent & independent branches.
- Prepare financial statements from incomplete records.

**Course: Business Mathematics****Course Outcomes:**

- Understand the number system and indices applications in solving basic business problems.
- Apply concept of commercial arithmetic concepts to solve business problems.
- Make use of theory of equation in solving the business problems in the present context.
- Understand and apply the concepts of Set Theory, Permutations & Combinations and Matrices solving business problems.
- Apply measurement of solids in solving simple business problems.

## **Course: Law and Practice of Banking**

### **Course Outcomes:**

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

## **Course: Financial Environment**

### **Course Outcomes:**

- Understand the fundamentals of Indian Economy and its significance.
- Evaluate the impact of monetary policy on the stakeholders of the Economy.
- Assess the impact of fiscal policy on the stakeholders of the Economy.
- Examine the status of inflation, unemployment and labour market in India
- Inference the financial sector reforms in India.

## **III SEMESTER**

### **Course: Corporate Accounting**

### **Course Outcomes:**

- Understand the treatment of under writing of shares.
- Comprehend the computation of profit prior in corporation.
- Know the valuation of intangible assets.
- Know the valuation of shares.
- Prepare the financial statements of companies as per companies act, 2013.

### **Course: Business Statistics**

### **Course Outcomes:**

- Familiarizes statistical data and descriptive statistics for business decision-making.
- Comprehend the measures of variation and measures of skewness.
- Demonstrate the use of probability and probability distributions in business.
- Validate the application of correlation and regression in business decisions.
- Show the use of index numbers in business.

### **Course: Cost Accounting**

#### **Course Outcomes:**

- Understand concepts of cost accounting & Methods of Costing.
- Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.
- Make use of payroll procedures & compute idle and overtime.
- Discuss the methods of allocation, apportionment & absorption of overheads.
- Prepare cost sheet & discuss cost allocation under ABC.

### **Course: Entrepreneurship Skills**

#### **Course Outcomes:**

- Discover the strengths and weaknesses in developing the entrepreneurial mindset.
- Identify the different Government Institutions/Schemes available for promoting Entrepreneurs.
- Familiarize Mechanism of Monitoring and maintaining Enterprises.
- Know the various features for successful/ unsuccessful entrepreneurs.

### **Course: Financial Education and Investment awareness**

#### **Course Outcomes:**

- This literature provides a fair understanding of the personal *finance* world.
- Ability to make better financial decisions and Effective management of money and debt.
- Less financial stress and anxiety.
- Financial literacy involves concepts like budgeting, building and improving credit, saving, borrowing and repaying debt, and investing.

## **IV SEMESTER**

### **Course: Advanced Corporate Accounting**

#### **Course Outcomes:**

- Know the procedure of redemption of preference shares.
- Comprehend the different methods of Mergers and Acquisition of Companies
- Understand the process of internal construction.
- Prepare the liquidators final statement of accounts.
- Understand the recent developments in accounting and accounting standards.

## **Course: Costing Methods and Techniques**

### **Course Outcomes:**

- The method of costing applicable in different industries.
- Determination of cost by applying different methods of costing.
- Prepare flexible and cash budget with imaginary figures
- Analyze the processes involved in standard costing.
- Familiarize with the Activity Based Costing and its applications

## **Course: Business Regulatory Framework**

### **Course Outcomes:**

- Recognise the laws relating to Contracts and its application in business activities.
- Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.
- Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.
- Distinguish the partnership laws, its applicability and relevance.
- Rephrase the cyber law in the present context

## **V SEMESTER**

## **Course: Financial Management**

### **Course Outcomes:**

- Understand the role of financial managers effectively in an organization.
- Apply the compounding & discounting techniques for time value of money.
- Take investment decision with appropriate capital budgeting techniques for investment proposals.
- Understand the factors influencing the capital structure of an organization.
- Estimate the working capital requirement for the smooth running of the business

## **Course: Income Tax Law and practice-I**

### **Course Outcomes:**

- Comprehend the procedure for computation of Total Income and tax liability of an individual.
- Understand the provisions for determining the residential status of an Individual.
- Comprehend the meaning of Salary, Perquisites and Profit in lieu of salary, allowances and various retirement benefits.

- Compute the income house property for different categories of house property.
- Comprehend TDS & advances tax Ruling and identify the various deductions under section 80.

### **Course: Principles and Practice of Auditing**

#### **Course Outcomes:**

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

### **Course: Indian Accounting Standards-1**

#### **Course Outcomes:**

- Understand the need and benefits of accounting standards.
- Prepare the financial statements as Indian Accounting standards.
- Comprehend the requirements of Indian Accounting Standards for recognition, measurement and disclosures of certain items appear in financial statements
- Understand the Accounting Standards for Items that do not Appear in Financial Statements

### **Course: Retail Management**

#### **Course Outcomes:**

- Understand the contemporary of retail management, issues, strategies and trends in Retailing.
- Utilize the theories and strategies of retail planning.
- Perceive the role and responsibilities of store manager and examine the visual merchandising and its techniques in the present context.
- Prioritize the factors to be considered while fixing the price in retailing.
- Comprehend the emerging trends in Retail Industry.



### **Course: GST-Law & Practice**

#### **Course Outcomes:**

- Comprehend the concepts of Goods and Services tax.
- Understand the fundamentals of GST.
- Analyze the GST Procedures in the Business.
- Know the GST Assessment and its computation

### **Course: Employability Skills**

#### **Course Outcomes:**

- Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations.
- Solve the problems on quantitative aptitude, logical reasoning and analytical ability.
- Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes Etc.,
- Exhibit the communication and leadership skills.
- Conduct self SWOC analysis and set his career goals.

## **VI SEMESTER**

### **Course: Advanced Financial Management**

#### **Course Outcomes:**

- Understand and determine the overall cost of capital.
- Comprehend the different advanced capital budgeting techniques.
- Understand the importance of dividend decisions.
- Evaluate mergers and acquisition.
- Enable the ethical and governance issues in financial management.

### **Course: Income Tax Law & Practice II**

#### **Course Outcomes:**

- Understand the procedure for computation of income from business and other Profession.
- The provisions for determining the capital gains.
- Compute the income from other sources.
- Demonstrate the computation of total income of an Individual.

- Comprehend the assessment procedure and to know the power of income tax authorities.

### **Course: Management Accounting**

#### **Course Outcomes:**

- Demonstrate the significance of management accounting in decision making.
- Analyze and interpret the corporate financial statements by using various techniques.
- Compare the financial performance of corporate through ratio analysis.  
Understand the latest provisions in preparing cash flow statement.
- Comprehend the significance of management audit and examine the corporate reports of Management Review and Governance.

### **Course: Indian Accounting Standards-2**

#### **Course Outcomes:**

- Understand the preparation of consolidated financial statements as per Ind AS
- Learn the disclosures in the financial statements
- Understand the latest provisions of measurement-based accounting policies.
- Comprehend the Accounting and Reporting of Financial Instruments
- Analyze the Revenue based accounting standard.

### **Course: Assessment of Persons other than Individuals and Filing of ITRs**

#### **Course Outcomes:**

- Understand the calculation of Depreciation and allowance
- Comprehend the assessment of partnership Firms and determine the tax liability.
- Comprehend the assessment of corporate entities and determine the tax liability.
- Equip with understanding of intensive knowledge on analysis of all forms of ITR Forms along with the Overview ITR Forms and e-filing.

### **Course: Customer Relationship Management**

#### **Course Outcomes:**

- To be aware of the nuances of customer relationship.
- To analyze the CRM link with the other aspects of marketing.
- To impart the basic knowledge of the Role of CRM in increasing the sales of the company.
- To make the students aware of the different CRM models in service industry.
- To make the students aware and analyze the different issues in CRM



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**DEPARTMENT OF COMMERCE AND ADMINISTRATION**  
**BACHELOR OF ADMINISTRATION (BBA)**  
**PROGRAM OUTCOMES**

PO1: Upon completion of the program, the individual must demonstrate maturity, professionalism and team working skills.

PO2: Upon completion of the program the students will have general idea of operations in business.

PO3: Upon completion of the program, the individual will have specialized skills to deal with area specific issues of concern.

PO4 Upon completion of the BBA program, the individual will be able to apply technological knowhow for business advancements.

PO5: The program enables students to acquire knowledge and skills required by the industry and business sector.

PO6: The program provides the right nurturing ground for students to pursue their entrepreneurial ambitions.

PO7: The curriculum is industry driven and facilitated by experienced faculty and follows a contemporary take and emphasizes on offering an overview to launch and manage a business effectively.

PO8: The program Curriculum is extremely varied in nature. negotiation and dispute resolution, human resource management, business laws, marketing management, production management, social media and digital marketing – all are imbibed in the students with theoretical study and practical application.

PO9: This ensures that our students acquire knowledge of quantitative, qualitative techniques as well as a thorough understanding of the field.

## **PROGRAM SPECIFIC OUTCOMES**

PSO1: Graduates of this degree will be able to demonstrate their skills in Business Statistics, Marketing Management, Finance, Organizational Behaviour, Human Resource Management, Financial Management etc.

PSO2: The Curricular and Extra-curricular activities are designed in a way to ensure that the students receive a holistic understanding of managing business through the curriculum. PSO3: Graduates of this degree will be able to take critical

PSO3: Acquiring Conceptual Clarity of Various Functional Areas

PSO4 Ability to analyze various functional issues affecting the organization

PSO5: Demonstrate the ability to develop models / frameworks to reflect critically on specific business contexts PO4 Demonstrate Effectively Oral and Written Communication

PSO6: Demonstrate Ability to work in Groups

PSO7: Demonstrate understanding of social cues and contexts in social interaction

PSO8: Demonstrate understanding of sustainability related concerns in varied areas

PSO9: Demonstrate the ability to create business plans

## **I SEMESTER**

### **MANAGEMENT PRINCIPLES & PRACTICE**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

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

### **FUNDAMENTALS OF BUSINESS ACCOUNTING**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) Understand the framework of accounting as well accounting standards.
- b) The Ability to pass journal entries and prepare ledger accounts
- c) The Ability to prepare subsidiaries books
- d) The Ability to prepare trial balance and final accounts of proprietary concern.
- e) Construct final accounts through application of tally.

### **MARKETING MANAGEMENT**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) Understand the concepts and functions of marketing.
- b) Analyse marketing environment impacting the business.
- c) Segment the market and understand the consumer behavior
- d) Describe the 4 p's of marketing and also strategize marketing mix
- e) Describe 7 p's of service marketing mix.

### **BUSINESS ORGANIZATION AND MANAGEMENT**

**Course Outcomes: On successful completion of the course, the Students will demonstrate:**

- a) An understanding of the nature, objectives and social responsibilities of business
- b) An ability to describe the different forms of organisations

- c) An understanding of the basic concepts of management
- d) An understanding of functions of management.
- e) An understanding of different types of business combinations

## **II SEMESTER**

### **FINANCIAL ACCOUNTING AND REPORTING**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) The ability to prepare final accounts of partnership firms
- b) The ability to understand the process of public issue of shares and accounting for the same
- c) The ability to prepare final accounts of joint stock companies.
- d) The ability to prepare and evaluate vertical and horizontal analysis of financial statements
- e) The ability to understand company's annual reports.

### **HUMAN RESOURCE MANAGEMENT**

**Course Outcomes: On successful completion of the course, the students will be able to demonstrate**

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

### **BUSINESS MATHEMATICS**

**Course Outcomes: On successful completion of the course, the students will demonstrate**

- a) The Understanding of the basic concepts of business maths and apply them to create solve and interpret application problems in business

- b) Ability to solve problems on various types of equation.
- c) Ability to solve problems on Matrices and execute the laws of indices, law of logarithm and evaluate them.
- d) Ability to apply the concept of simple interest and compound interest bills discounted etc. and apply them in day-to-day life.
- e) Ability to solve problems on Arithmetic progression, Geometric progression and construct logical application of these concepts

### **RETAIL MANAGEMENT**

**Course Outcomes: On successful completion Student will demonstrate ;**

- a) An understanding of the types and forms of Retail business.
- b) Ability to examine Consumer Behaviour in various environment.
- c) Ability to analyse various Retail operations and evaluate them.
- d) Ability to analyse various marketing mix elements in retail operations.
- e) An understanding of Information Technology in retail business.

### **III SEMESTER**

#### **COST ACCOUNTING**

**Course Outcomes: On successful completion of the course, the Students will demonstrate.**

- a) Understand the elements of costing and preparation of cost sheet.
- b) The ability to prepare material requisitions and management of store.
- c) The ability to compare and contrast labour cost techniques.
- d) Ability to differentiate kinds of overhead costing.
- e) Ability to reconcile the cost.

#### **ORGANIZATIONAL BEHAVIOR**

**Course Outcomes: On successful completion of the course, the Students will demonstrate:**

- a) To recall role of OB in business organization.
- b) Able to understand group dynamics in an organization.
- c) Able to understand the change management.
- d) Able to construct the process of organizational development.

- e) Ability to understand the kinds of Interventions in OB.

## **STATISTICS FOR BUSINESS DECISIONS**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) To understand the requirements of statistical framework
- b) To construct and visualize the data.
- c) To determine the data adequacy for analysis.
- d) To Review the data by using various tools.
- e) To understand and analyze the impact of probability.

## **IV SEMESTER**

### **MANAGEMENT ACCOUNTING**

**Course Outcomes: On successful completion of the course, the Students will demonstrate:**

- a) Able to understand the concept of Management Accounting.
- b) To Understand and recall ratios and apply the same on given case.
- c) To construct cash flow statement.
- d) Should be able to apply Marginal cost ratios to make business decisions.
- e) Student should be able to analyze business problems through applications.

### **FINANCIAL MARKETS & SERVICES**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) To able to recall concepts of financial system.
- b) Able to differentiate the roles of financial institutions.
- c) Able understand concept of financial services.
- d) To understand the trading process of Instruments
- e) Able to Summarize the concept of stock market.

### **FINANCIAL MANAGEMENT**



**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) To identify the goals of financial management.
- b) To appraise the concepts of time value of money.
- c) To understand the different models of dividend policy.
- d) Able to analyze the business problem related to investments.
- e) Able to appraise the working capital requirements in an organization

## **SOCIAL MEDIA MARKETING (OEC)**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) Define social media marketing goal setting for successful online campaigns.
- b) Analyze the effective social media marketing strategies for various types of industries and businesses.
- c) Design social media content and create strategies to optimize the content's reach to the target audience
- d) Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics
- e) Design a suitable social media campaign for the business goals

## **V SEMESTER**

### **PRODUCTION AND OPERATIONS MANAGEMENT**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

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

### **INCOME TAX – I**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

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

## **BANKING LAW AND PRACTICE**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

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

## **ADVANCED CORPORATE FINANCIAL MANAGEMENT**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) Understand and determine the overall cost of capital.
- b) Comprehend the different advanced capital budgeting techniques.
- c) Understand the importance of dividend decisions and dividend theories.
- d) Evaluate mergers and acquisition.
- e) Enable the ethical and governance issues in financial management.

## **COMPENSATION AND PERFORMANCE MANAGEMENT**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) Understand the concepts of Compensation management.
- b) Describe job evaluation and its methods.
- c) Evaluate the different methods of wages.
- d) Describe performance management and methods of performance management.
- e) Preparation of Payroll

## **DIGITAL MARKETING**

**Course Outcomes: On successful completion of the course, the Students will demonstrate**

- a) Gain knowledge on Digital Marketing and strategies.
- b) Gain knowledge on Email marketing and Content marketing.
- c) Gain knowledge on Social Media Marketing and Web Analytics.
- d) Gain knowledge on YouTube Advertising & Conversions

## **EMPLOYABILITY SKILLS**

**Course Outcomes: On successful completion of the course, the Students will Demonstrate**

- a) Have the information on various vacancies notified by Central and State Government authorities as well as Private organizations.
- b) Solve the problems on quantitative aptitude, logical reasoning and analytical ability.
- c) Demonstrate the basic computer skills like MS word, MS excel, MS PPTs. Email etiquettes Etc.,
- d) Exhibit the communication and leadership skills.
- e) Conduct self SWOC analysis and set his career goals.

## **VI SEMESTER**

### **BUSINESS LAW**

**Course Outcomes: On successful completion of the course, the Students will Demonstrate**

- a. Comprehend the laws relating to Contracts and its application in business activities.
- b. Comprehend the rules for Sale of Goods and rights and duties of a buyer and a Seller.
- c. Understand the importance of Negotiable Instrument Act and its provisions relating to Cheque and other Negotiable Instruments.
- d. Understand the significance of Consumer Protection Act and its features
- e. Understand the need for Environment Protection.

### **INCOME TAX – II**

**Course Outcomes: On successful completion of the course, the Students will Demonstrate**

- a) Understand the procedure for computation of income from business and other Profession.
- b) The provisions for determining the capital gains.
- c) Compute the income from other sources.
- d) Demonstrate the computation of total income of an Individual.
- e) Comprehend the assessment procedure and to know the power of income tax authorities.

## **INTERNATIONAL BUSINESS**

**Course Outcomes: On successful completion of the course, the Students will Demonstrate**

- a) Understand the concept of International Business.
- b) Differentiate the Internal and External International Business Environment.
- c) Understand the difference MNC and TNC
- d) Understand the role of International Organizations in International Business.
- e) Understand International Operations Management.

## **SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Course Outcomes: On successful completion of the course, the Students will Demonstrate**

- a) Understand the concept of basics of Investment.
- b) Evaluate the different types of alternatives.
- c) Evaluate the portfolio and portfolio management.
- d) Understand the concept of risk and returns
- e) Gain the knowledge of fundamental and technical analysis.

## **HUMAN RESOURCES DEVELOPMENT**

**Course Outcomes: On successful completion of the course, the Students will Demonstrate**

- a) Understand the need of HRD.
- b) Comprehend the framework of HRD.
- c) Know the models for evaluating the HRD programs.
- d) Comprehend the need for employee counseling.
- e) Apprehend the HR performance.

## **GOODS AND SERVICES TAX**

**Course Outcomes: On successful completion of the course, the Students will Demonstrate**

- a) Understand the basics of taxation, including the meaning and types of taxes, and the differences between direct and indirect taxation.
- b) Analyze the history of indirect taxation in India and the structure of the Indian taxation system.
- c) Understand the framework and definitions of GST, including the constitutional framework, CGST, SGST, IGST, and exemptions from GST.
- d) Understand the time, place, and value of supply under GST, and apply this knowledge to calculate the value of supply and determine GST liability.
- e) Understand input tax credit under GST, including its meaning and process for availing it, and apply this knowledge to calculate net GST liability.