

**Bhavan's Vivekananda College
of Science, Humanities and Commerce
(Sainikpuri, Secunderbad, Telangana – 500094)
Autonomous College – Affiliated to Osmania University
Accredited with 'A' Grade by NAAC**

Bachelor of Commerce (Computers)

Program Outcomes:

PO1 Business, Accounting and Finance Knowledge: Ability to apply business, accounting and finance knowledge which is essential for decision making in an organization

PO2 Problem Analysis: Ability to apply basic statistical, legal, finance, accounting and analytical skills for interpreting businessrelated problems.

PO3 Develop Solutions: Ability to critically analyze and develop solutions to meet the specific needs of an organization.

PO4 Adapting to Systems: Ability to adapt to new systems by applying disciplinespecific knowledge and entrepreneurial skills to solve problems and provide valid conclusions.

PO5 Communication: Communicate effectively on problems, issues and solutions with community and with society at large, such as being able to comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.

PO6 Ethics & Environment: Apply ethical principles and commit to professional ethics and responsibilities and norms in research and the functional areas, understand the issues of environmental context and sustainable development.

PO7 Individual and team work: Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.

PO8 Self-directed and Life-long Learning: Acquire the ability to engage in independent and life-long learning in the broadest context of socio, economic and technological changes.

Program Specific Outcomes

PSO1 Understand and effectively apply information technology for maintenance of accounts in an organization.

PSO2 Apply the skills, current techniques and tools to implement the knowledge in commerce and computing practices.

PSO3 Versatility to function in multi-disciplinary work environment, develop good interpersonal skills with work ethics and societal responsibilities.

Course Outcomes:

Name of the Course		FINANCIAL ACCOUNTING - I
Course Code		BCC151
CO1	Identify the key principles of accounting, branches of accounting and apply them in the process of accounting	
CO2	Acquaint them with different types of subsidiary books.	
CO3	Compare the balances of cash book and pass book and reconcile them.	
CO4	Categorize the types of errors, rectify them and prepare final accounts.	
CO5	Assess the value of assets by using different methods of depreciation.	

Name of the Course		BUSINESS ECONOMICS
Course Code		BCC152
CO1	Identify various utility approaches and the laws associated with cardinal utility approach.	
CO2	Examine various factors determining the demand along with the laws of demand and able to demonstrate the knowledge of understanding of elasticity of demand.	
CO3	Determine various factors influencing the supply along with the laws of supply and able to graphically demonstrate the consumer's equilibrium using indifference curve analysis.	
CO4	Estimate various factors determining the production and demonstrate short run and long run production laws	
CO5	Distinguish various types of costs and demonstrate short run and long run costs.	

Name of the Course		BUSINESS ORGANISATION
Course Code		BCC153
CO1	To understand the basic concepts of business and its relationship.	
CO2	To learn different forms of business organizations.	
CO3	To familiarize with types of companies and procedure of company formation.	
CO4	To know the important documents issued by company, and different organizational structures.	
CO5	To identify the importance of business and its responsibility towards society.	

Name of the Course		INFORMATION TECHNOLOGY
Course Code		BCC154
CO1	Identify various parts of computers and their functions.	
CO2	Distinguish various operating systems and execute DOS commands.	
CO3	Make use of Ms-word application.	
CO4	Create spreadsheets for application of basics in Ms-Excel.	
CO5	Design and maintain multimedia power point presentation.	

Name of the Course		FINANCIAL ACCOUNTING-II
Course Code		BCC251
CO1	Outline the various contemporary issues of accounting.	
CO2	Identify the profit/loss understatement of affairs method and conversion method in single entry system.	
CO3	Prepare accounts of non-trading concerns.	
CO4	Solve problems related to types of capital accounts, admission, retirement and death of a partner of partnership firm.	
CO5	Evaluate the firms at the time of dissolution and insolvency of partnership firm.	

Name of the Course		MANAGERIAL ECONOMICS
Course Code		BCC252
CO1	Identify the importance of managerial economics and its tools	
CO2	Examine the knowledge of Demand forecasting and its techniques	
CO3	Discuss the importance of changes in perfect competition and monopoly market structure & its impact on price and output.	
CO4	Discuss the importance of changes in monopolistic and oligopoly market structure & its impact on price and output; also identifying the different pricing approaches that businesses use.	
CO5	Develop knowledge regarding National income, Measurement of National income and business cycle.	

Name of the Course		PRINCIPLES OF MANAGEMENT
Course Code		BCC253
CO1	Outline the importance of management in business organizations, and develops the skills to act as manager.	
CO2	Categorize different theories of management.	
CO3	Identify the process of planning and analyze types of plans.	
CO4	Build the communication, motivation and leadership abilities.	
CO5	Discuss centralization, decentralization and delegation of authority.	

Name of the Course		FOREIGN TRADE
Course Code		BCC254
CO1	Identify various documents used in foreign trade transactions.	
CO2	Classify different components between balance of trade and payments and discuss various causes and measures in correcting disequilibrium.	
CO3	Explain about exchange control and methods of exchange rate adjustment and the importance of India's foreign trade policy.	
CO4	Comprehend the role of foreign trade in economic development and identify various levelsof regional economic groupings and their benefits and drawbacks.	
CO5	Distinguish between IMF and World Bank, understandthe importance of WTO agreements and UNCTAD in international trade.	

Name of the Course		ADVANCED ACCOUNTING
Course Code		BCC351
CO1	Execute the process of accounting for issue of Shares and Debt.	
CO2	Prepare the Balance sheet and Statement of Profit and loss of Joint stock companies and accounting for Issue of bonus shares.	
CO3	Estimate the Value of Goodwill and Shares by various methods.	
CO4	Examine the differences in the Accounting for an amalgamation in the nature of merger and purchase and its accounting in the books of Transferor and transferee.	
CO5	Determine the provisions of section 66 of the Companies act and presenting the reconstituted Balance sheet.	

Name of the Course		BUSINESS STATISTICS-I
Course Code		BCH352
CO1	To familiarize the basic concepts of statistics along with methods of collection and presentation of data.	
CO2	To compute averages using different methods of central tendency	
CO3	To examine the variation of data through different methods of dispersion.	
CO4	To identify the skewness and peakedness in the data using the methods of skewness and kurtosis.	
CO5	To determine the relation between variables using the methods of correlation.	

Name of the Course		BANKING THEORY AND PRACTICE
Course Code		BCC353
CO1	Make use of innovations and emerging trends in the banking sector.	
CO2	Examine about the functions and credit policy of RBI and infer its role in economic development.	
CO3	Identify the functions of different types of banks in providing rural credit.	
CO4	List out the banker's relationship with its customers and identify bank's precautions while dealing with different types of customers.	
CO5	Outline about the features of different types of negotiable instruments and categorize bank's precautions while dealing with different types of customers.	

Name of the Course		PROGRAMMING WITH C
Course Code		BCC354
CO1	Comprehend the fundamentals of 'C' language.	
CO2	Apply different control statements and write programs.	
CO3	Implement the concepts of arrays and strings to write 'C' programs.	
CO4	Choose appropriate functions to solve the problems	
CO5	Execute different syntactical structures and pointers to improve Problem Solving skills	

Name of the Course		BUSINESS COMMUNICATION
Course Code		BCC355
CO1	Improve their communications both at personal and organizational levels	
CO2	Demonstrate technical skills required in business communication.	

Name of the Course		CORPORATE ACCOUNTING
Course Code		BCC451
CO1	Prepare the Profit and loss a/c, Balance sheet and understand about the NPA's and Income recognition of a Bank.	
CO2	Review the forms of Statement of affairs and Liquidator's Final statement of account.	
CO3	Execute the drawing up of the Revenue account and Balance sheet and also estimate the Net or True Surplus.	
CO4	Examine the differences between Life insurance and General insurance, estimate the provision for unexpired risk and drawing up of Revenue account and Balance sheet.	
CO5	Determine the provisions of accounting standard 21 and prepare the consolidated Balance sheet.	

Name of the Course		BUSINESS STATISTICS-II
Course Code		BCC452
CO1	Identifies the dependent and independent variables using simple Regression.	
CO2	Comprehend the concept of inflation and construction of Index using weighted and un-weighted models.	
CO3	Implementing the utility of time series analysis.	
CO4	Assessing the theorems of probability and its utility in estimating and analyzing a situation.	
CO5	Facilitating in operation research, sales forecasting and in risk evaluation.	

Name of the Course		FINANCIAL INSTITUTIONS AND MARKETS
Course Code		BCC453
CO1	Distinguish between different components of the Indian Financial System and infer its role in economic development.	
CO2	Examine the role of National level development banks in India's economic development.	
CO3	Assess the functions and role State level development banks in India's economic development.	
CO4	Explain the functioning of India's money markets and classify various instruments operating in Indian money market.	
CO5	Identify about the functioning of capital market in India and assess the role of SEBI as a regulatory authority.	

Name of the Course		RELATIONAL DATABASE MANAGEMENT SYSTEM
Course Code		BCC454
CO1	Articulate the basic database concepts such as database architecture, Role of a DBA, and the ER model	
CO2	Construct a relational database by removing any inconsistencies by Normalization	
CO3	Query a relation database by querying it using basic SQL commands.	
CO4	Discuss the various problems that arise through concurrent transactions and their solutions by locking protocols.	
CO5	Differentiate between the implementation and advantages of Distributed Databases and Client Server Databases.	

Name of the Course		PERSONAL SKILLS AND BUSINESS PRESENTATION
Course Code		BCC455
CO1	Exemplify the key concepts of body language and how to face interviews.	
CO2	Analyze the business presentation with proper questionnaire.	

Name of the Course		COST ACCOUNTING
Course Code		BCC551
CO1	Discuss the basic concepts, principles and procedures involved in Cost Accounting.	
CO2	Understand various material control techniques and accounting for stores record. Summarize the agricultural income and the scope of residential status of a person.	
CO3	Demonstrate various wage incentive schemes, wage payment systems and appropriate method of apportionment and absorption of overheads.	
CO4	Analyze the given information and prepare tenders, estimates and job cost sheets.	
CO5	Understand procedure in the preparation of cost accounts related to construction industries and process costing industries.	

Name of the Course		BUSINESS LAW
Course Code		BCC552
CO1	Elucidate the agreement, its significance to form a contract.	
CO2	Discuss the categories of parties in a Contract	
CO3	Demonstrate the passing of property in Sale of Goods Act	
CO4	Discuss the implications of Breach of Contract	
CO5	Highlight the Digital Signature Certificate and the Penalties for violating the provisions of IT Act	

Name of the Course		INCOME TAX-I
Course Code		BCC 553
CO1	Identify types of taxes and explain Income Tax concepts.	
CO2	Summarize the agricultural income and the scope of residential status of a person.	
CO3	Enumerate the Income from Salaries.	
CO4	Assess income from house property of an individual.	
CO5	Determine the profits and gains from business and profession.	

Name of the Course		FINANCIAL MANAGEMENT
Course Code		BCC 554 /E1
CO1	Calculate common investment criteria and project cash flows associated with corporate project evaluation.	
CO2	Apply measures of cost of capital and financial leverage to form long term financial policies for business. Summarize the agricultural income and the scope of residential status of a person.	
CO3	Describe the common factors influencing dividend policy.	
CO4	Describe applications in financial management	
CO5	Relate capital investment decisions and financial policies to business valuations.	

Name of the Course		PRINCIPLES OF MARKETING
Course Code		BCC 554 /E2
CO1	Demonstrate the key concepts of marketing in economic and also will be able to identify the relevance of marketing mix for various products and services.	
CO2	Illustrate the relevance of marketing mix for various products and services.	
CO3	Identify the forces of marketing environment that affect a firm's ability to build and maintain successful customer relationships	
CO4	Integrate major bases for segmenting consumer and business markets and also will be able to differentiate different situations in the competitive environment	
CO5	Analyze the types of consumer market and business market buying behavior factors that influence both markets in purchasing decision.	

Name of the Course		AUDITING
Course Code		BCC 555
CO1	Explain the basic concepts of audit and audit planning	
CO2	Identifying the various techniques of Internal control and Internal checks required for audit	
CO3	Analyze the importance of vouching in relation to audit procedures.	
CO4	Understanding the concept of verification and valuation of assets and liabilities	
CO5	To Appraise the provisions of company audit under the companies act 2013.	

Name of the Course		VISUAL BASIC
Course Code		BCC556
CO1	Comprehend about GUI and its application.	
CO2	Categorizing the Visual Basic IDE and its controls.	
CO3	Implementing programs on VB- variables, operators and control structure.	
CO4	Develop Loops and Array programs	
CO5	Apply the concepts like procedure, function and menus for VB.	

Name of the Course		ACCOUTING SYSTEMS TALLY
Course Code		BCC557
CO1	Adapt the latest versions of the accounting package.	
CO2	Preparing the final accounts for accounts only and accounts with inventory.	

Name of the Course		MANAGERIAL ACCOUNTING AND CONTROL
Course Code		BCC651
CO1	Understand basics of management accounting and apply techniques to interpret financial statements.	
CO2	Examine, judge and compare the financial performance of companies by applying various profitability, solvency and turnover ratios.	
CO3	Review the importance of cash flows from Operating, investing and financing activities and make adequate short-term investment or borrowing decisions.	
CO4	Assess the technique of costing best suitable to the company, appraise the Break even and CVP analysis and also make or buy decisions.	
CO5	Predicting by preparing various budgets with the help of past and present financial information.	

Name of the Course		COMPANY LAW
Course Code		BCC652
CO1	Inferring the company and Complying with the provisions of Indian Companies Act, 2013	
CO2	Presenting the consequences of Misstatement of a Prospectus in a Company.	
CO3	Debate the qualifications, appointment of Manager, Managing Director and Company Secretary of a Company	
CO4	Moderating the passing of Resolutions in a Company as per the provisions of Indian Companies Act, 2013	
CO5	Defending the winding up of a company as per the order of the court and significance of appointment of Official Liquidator.	

Name of the Course		INCOME TAX-II
Course Code		BCC653
CO1	Define types of capital assets and interpret calculate income from capital gains.	
CO2	Appraise different other sources of taxable incomes.	
CO3	Implement IT provisions to compute total income.	
CO4	Assess tax liability by applying rebates under IT Act.	
CO5	Illustrate returns of income and assessment procedures.	

Name of the Course		INVESTMENT MANAGEMENT
Course Code		BCC654/E1
CO1	Describe the general structure of various Investment avenues financial MARKETS.	
CO2	Valuation of stock return. To measure the systematic and unsystematic risk	
CO3	To analyze the market indices.	
CO4	Build a diversified portfolio.	
CO5	Assess portfolio performance.	

Name of the Course		HUMAN RESOURCE MANAGEMENT
Course Code		BCC654/E2
CO1	To identify the Functions of HRM, Changing role of HR Manager and Recent trends in HR	
CO2	To integrate the practical implementation of the Process of HR Planning and Process of Job analysis	
CO3	To categorize the Sources of Recruitment, its factors and Selection Process for an organization	
CO4	To integrate the process of the Techniques of Training and Training Evaluation pattern of an organization	
CO5	To integrate the process of performance appraisal techniques and its significance to perpetuity in business.	

Name of the Course		E-COMMERCE
Course Code		BCC655
CO1	Annotate on Ecommerce applications and various business models in it.	
CO2	Define the various protocols and security techniques in ecommerce and framework of ecommerce	
CO3	Summarize the process of implementation of Ecommerce from consumers' and as well as merchants' perspective and also on EFT.	
CO4	Exemplify security and privacy issues involved in Electronic Data Interchange.	
CO5	Determine digital marketing methods, measures, risks and benefits.	

Name of the Course		WEB PROGRAMMING
Course Code		BCC656
CO1	Comprehend HTML controls	
CO2	Categorizing the CSS style sheets.	
CO3	Implementing programs filters and event handlers.	
CO4	Develop Java Script programs	
CO5	Apply the concepts of XML, DTD, CSS.	

Name of the Course		MS-EXCEL
Course Code		BCC657
CO1	Analyze and implement calculations using formulae and function methods.	
CO2	Apply knowledge for Design chart and graphs.	