

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 (General)

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 business-related 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 discipline specific 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

PSO 1: Understand and apply the knowledge gained in accounting, finance and statistics to attain core competency with continuous up gradation.

PSO 2: Apply the basic tenets of business logics for the progress of the organization through thoughtful actions.

PSO 3: 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		BOC 151
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	Categorise 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		BOC152
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		BOC153
CO1	To enable the students to understand the fundamental concepts of business	
CO2	To acquaint the students with different forms of business organizations.	
CO3	To comprehend with companies Act 2013 regarding the formation of companies and the documents related to it.	
CO4	To instil the knowledge of business ethics / culture with relevance to social responsibility	
CO5	To familiarize the students with basic concepts of business and society	

Name of the Course		INFORMATION TECHNOLOGY
Course Code		BOC154
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		BOC251
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		BOC252
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		BOC253
CO1	Outline the importance of management in business organisations, and develops the skills to act as manager	
CO2	Categorize different theories of management.	
CO3	Identify the process of planning and analyse 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		BOC254
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 levels of regional economic groupings and their benefits and drawbacks	
CO5	Distinguish between IMF and World Bank, understand the importance of WTO agreements and UNCTAD in international trade.	

Name of the Course		ADVANCED ACCOUNTING
Course Code		BOC351
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		BOC352
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		BOC353
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		ENTREPRENEURIAL DEVELOPMENT & PROJECT FINANCING
Course Code		BOC354
CO1	Identify the evolution, concepts, and functions of entrepreneurs.	
CO2	Integrate the process the entrepreneurial opportunities in India.	
CO3	Categorize the entrepreneur development policies and programs of Government of India for starting a unit.	
CO4	Integrate the process the entrepreneurial opportunities in India	
CO5	Integrate the process of project finance and social cost benefit under MSME Act 2006.	

Name of the Course		BUSINESS COMMUNICATION
Course Code		BOC355
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		BOC451
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		BOC452
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		BOC453
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		BUSINESS ETHICS
Course Code		BOC454
CO1	Apply the basic concepts of business ethics and handle the ethical issues/ dilemmas	
CO2	Prepare for ethics at workplace. .	
CO3	Implement the importance and fundamental principles relating to ethics in accounting and finance.	
CO4	Distinguish the ethical ways of marketing and identify the consumer rights	
CO5	Stimulate to apply etiquettes in public addressing	

Name of the Course		PERSONAL SKILLS AND BUSINESS PRESENTATION
Course Code		BOC455
CO1	Exemplify the key concepts of body language and how to face interviews	
CO2	Analyse the business presentation with proper questionnaire.	

Name of the Course		BUSINESS LAW
Course Code		BOC 552
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		BOC553
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		AUDITING
Course Code		BOC554
CO1	Outline the basic concepts of audit and audit planning	
CO2	Identifying the various techniques of Internal control and Internal checks required for audit.	
CO3	Review the importance of vouching in relation to audit procedures	
CO4	Comparing verification and valuation of various assets and liabilities	
CO5	Relate the various provisions of company audit under the companies act 2013.	

Name of the Course		Financial management
Course Code		BOC 555
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.	
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		FINANCIAL SERVICES
Course Code		BOC556/E1
CO1	Distinguish between fund-based and non-fund based financial services and comment about the challenges faced by the financial services sector in India.	
CO2	Illustrate the functioning, progress and scope of merchant banking in India	
CO3	Summarise the importance and growth of venture capital financing in India.	
CO4	Comment about hire purchase and leasing as different types of fund-based financial services and their importance. .	
CO5	Categorise and contrast between discounting, factoring and forfeiting as financial services.	

Name of the Course		PRINCIPLES OF MARKETING
Course Code		BOC 556/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	Analyse the types of consumer market and business market buying behaviour factors that influence both markets in purchasing decision	

Name of the Course		MUTUAL FUNDS PROFICIENT
Course Code		BOC 557
CO1	Summarize the features and concepts of mutual funds and the capital market as well as calculate the expense ratio.	
CO2	Identify regulations of debt and liquid funds and its pricing.	

Name of the Course		MANAGERIAL ACCOUNTING
Course Code		BOC651
CO1	Differentiate the three major accounts-Cost accounts, managerial accounts and financial accounts	
CO2	Classify cost for making decisions into subject helps the students to classify cost into variable cost and fixed cost and understand the technique involved in making decisions based on it.	
CO3	Identify the steps to be taken in developing standards for various elements of cost and to analyse the variances involved in the standards framed and actual cost incurred.	
CO4	Identify the role that budgeting plays in formulating short term objectives and compare and contrast the benefits and limitations of the system and apply various techniques in budgetary control.	
CO5	Estimate the working capital requirements of an organization and manage current assets.	

Name of the Course		COMPANY LAW
Course Code		BOC 652
CO1	Inferring the company and Complying with the provisions of Indian Companies Act, 2013	
CO2	Presenting the consequences of Mis-statement 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		BOC 653
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		FINANCIAL STATEMENT ANALYSIS
Course Code		BOC654
CO1	Describe and apply the basic concepts financial statement Analysis	
CO2	Composing the analysed financial statements by use of its Technique	
CO3	Apply the ratios in determining its values based on thumb rules.	
CO4	Evaluate and analyse the flow of funds and changes the financial position of the concern	
CO5	Identify the importance of cash flow statement in the organization and analyzing the decision, to maintain cash and cash equivalents relating to financial aspects of the organization.	

Name of the Course		INVESTMENT MANAGEMENT
Course Code		BOC655
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 analyse the market indices..	
CO4	Build a diversified portfolio.	
CO5	Assess portfolio performance.	

Name of the Course		INTERNATIONAL FINANCE
Course Code		BOC656/E1
CO1	Compare International Finance and Domestic finance.	
CO2	Summarize the International Monetary System and articulate a Balance of Payment Statement.	
CO3	Deduce the hedging, arbitration and speculation activities in foreign exchange markets	
CO4	Calculate nominal and real effective exchange rates.	
CO5	Assess the foreign exchange exposures faced by Multi National Companies.	

Name of the Course		HUMAN RESOURCE MANAGEMENT
Course Code		BOC656/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 organisation	
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		SECURITIES MARKET PROFICIENT
Course Code		BOC 657
CO1	Compare the primary and secondary markets and understand their trading mechanism..	
CO2	Appraise the trading mechanism of government securities market and derivatives market and evaluate their risk and return.	