

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 (Honours)

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, accountingand 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 develop specialized competency in the fields of Finance, Banking, Accounting, Marketing and Human resource.

PSO 2: Application of accounting, decision making skill, financial techniques and research knowledge in manufacturing, banking, financial and services industry.

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		BCH151
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	To learn different methods of depreciation.	

Name of the Course		BUSINESS ECONOMICS
Course Code		BCH152
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		BHC153
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.6.The paper familiarizes the students with the fundamental concepts of business and different forms of business organizations and business ethics	

Name of the Course		PRINCIPLES OF MARKETING
Course Code		BHC154
CO1	Exemplify the key concepts of marketing; define the role of marketing in economic development, and also will be able to identify the relevance of marketing mix for various products and services.	
CO2	Identify the main factors and forces of marketing environment that affect a firm's ability to build and maintain successful customer relationships.	
CO3	Describe major bases for segmenting consumer and business markets; define and be able to apply the three steps of target marketing: market segmentation, target marketing, and market positioning; understand how different situations in the competitive environment will affect choices in target marketing.	
CO4	Explain the major types of consumer market and business market buying behaviour, the stages in the buyer decision process and analyze the major factors that influence both consumer market and business market purchasing decision.	
CO5	Define the basic concepts related to marketing research and list the marketing research process.	

Name of the Course		INFORMATION TECHNOLOGY
Course Code		BCH155
CO1	To learn about the generations and physical components of computer.	
CO2	To differentiate between various operating systems on the basis of their features and learn the DOS commands.	
CO3	To get acquainted with features of Ms. Word and use various options in menu.	
CO4	To understand the various applications of spreadsheet and its advanced tools.	
CO5	To create various power point presentations and gain knowledge about internet browsing and multimedia.	

Name of the Course	FINANCIAL ACCOUNTING-II
Course Code	BCH251
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	BCH252
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	BCH253
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	BCH254
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	RELATIONAL DATABASE MANAGEMENT SYSTEM
Course Code	BCH255
CO1	To explain the basics of database, roles of a DBA and to design a simple Database system
CO2	To acquire knowledge on the methods to convert a relation to well structured so as to eliminate any redundancies.
CO3	To learn the SQL Commands.
CO4	To explain the importance of database backup, recovery and security.
CO5	To explain the implementation of databases in a Client Server Environment and a Distributed System.

Name of the Course	ADVANCED ACCOUNTING
Course Code	BCH351
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 familiarise 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	BCH353
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	MARKETING MANAGEMENT
Course Code	BCH354
CO1	Identify the need of product classification and decisions relating to branding, packaging and labelling, and to distinguish the stages of Product Life Cycle and its implication.
CO2	Identify the different pricing approaches that businesses use.
CO3	Identify the promotion mix process and demonstrate an ability to apply the promotion mix tools to a business organization.
CO4	Classify how distribution channels are selected and analyse the various functions related to distribution channels.
CO5	Define the basic concepts related to Corporate Strategic Planning and Business Strategic Planning & list the marketing research process.

Name of the Course	INCOME TAX-I
Course Code	BCH355
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	ENTREPRENEURIAL DEVELOPMENT & PROJECT FINANCING (SEC - 1)
Course Code	BCH356
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	MANAGEMENT INFORMATION SYSTEM
Course Code	BCH357
CO1	Annotate on management relation with Information Technology and adapt in working on MS Access in creating database.
CO2	Define the types and role of IS in business and its impact.
CO3	Summarize the role of Management Information Systems in achieving business competitive advantage through informed decision-making and determine leadership skills and competencies in business situations.
CO4	Exemplify fundamental concepts of data communications, computer networking, and the related hardware.
CO5	Determine project management methods in complex systems development environments and demonstrate the major steps in the design and implementation phases of the system development life cycle (SDLC).

Name of the Course		CORPORATE ACCOUNTING
Course Code		BCH 451
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		BCH452
CO1	Identifies the dependent and independent variables using simple Regression.	
CO2	Comprehend the concept of inflation and construction of Index using weighted and unweighted models.	
CO3	Implementing the utility of time series analysis.	
CO4	Assessing the theorems of probability and its utility in estimating and analysing a situation.	
CO5	Facilitating in operation research, sales forecasting and in risk evaluation.	

Name of the Course		FINANCIAL INSTITUTIONS AND MARKETS
Course Code		BCH453
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		HUMAN RESOURCE MANAGEMENT
Course Code		BCH 454
CO1	Identify the Functions of HRM, Changing role of HR Manager and Recent trends in HR	
CO2	Integrate the practical implementation of the Process of HR Planning and Process of Job analysis	
CO3	Categorize the Sources of Recruitment, its factors and Selection Process for an organisation	
CO4	Integrate the process of the Techniques of Training and Training Evaluation pattern of an organization	
CO5	Integrate the process of performance appraisal techniques and its significance to perpetuity in business.	

Name of the Course		INCOME TAX-II
Course Code		BCH 455
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		BUSINESS ETHICS (SEC - 2)
Course Code		BCH456
CO1	Combine the basic concepts of business ethics to derive its benefits.	
CO2	To articulate etiquettes in business meetings.	
CO3	Stimulate etiquettes in public addressing	

Name of the Course		E-COMMERCE & DIGITAL MARKETING
Course Code		BCH457
CO1	Annotate on Ecommerce applications and various business models in it.	
CO2	Define the various protocols and security techniques in ecommerce.	
CO3	Summarize the implementation of Ecommerce with consumers as well as merchant's 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		COST ACCOUNTING
Course Code		BCH551
CO1	Discuss the basic concepts, principles and procedures involved in Cost Accounting.	
CO2	understand various material control techniques and accounting for stores record	
CO3	demonstrate various wage incentive schemes, wage payment systems and appropriate method of apportionment and absorption of overheads.	
CO4	analyse 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		BCH552
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		RESEARCH METHODOLOGY
Course Code		BCH553
CO1	Familiarize with the research terminology and make them catch up the different types of research studies that they can conduct in their future endeavours.	
CO2	Accustom different methods of sampling and research designs which will enable them to construct a suitable research design for the project.	
CO3	Construct an appropriate questionnaire and establish a research hypothesis accordingly.	
CO4	Equip learners to do data analysis as per their data requirements, by which they will be able to draw inferences	
CO5	To know and apply the technology in the field of research and also prepare the project report as per the present day requirements.	

Name of the Course		AUDITING
Course Code		BCH554
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 SERVICES
Course Code		BCH555
CO1	To give an outline about all fund-based and fee-based financial services and their present scenario	
CO2	To understand about the origin of merchant banking, its scope and progress in India.	
CO3	To give an insight about the innovative role of venture capital financing and the different methods of venture financing in India.	
CO4	To give an overview about hire purchase and leasing as different forms of financial services and their types.	
CO5	To understand about discounting, factoring, forfeiting and their recent developments as financial services.	

Name of the Course		FINANCIAL MANAGEMENT
Course Code		BCH556
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	INTERNATIONAL FINANCE
Course Code	BCH557
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	MANAGERIAL ACCOUNTING
Course Code	BCH651
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 organisation and manage current assets.

Name of the Course	COMPANY LAW
Course Code	BCH652
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		BUSINESS MATHEMATICS
Course Code		BCH653
CO1	Familiarize the concepts of Time Value of Money by Grasping the Concepts of Simple Interest, Compound Interest and Annuities.	
CO2	Examine the nature of the variables by figuring out the logical relationship of the functional behaviour, also the fundamentals of Limits, Continuity and Sets through their applications in the field of Business and Industry.	
CO3	Conceptualize the core methods of Mathematical Operations using Matrices.	
CO4	Apply the concepts of quadratic equations and progressions in practical business decisions.	
CO5	Integrate Differentiation & Integration applications in the areas related to economics & business.	

Name of the Course		FINANCIAL STATEMENT ANALYSIS
Course Code		BCH654
CO1	Make use of innovations and emerging trends in the banking sector.	
CO2	Composing the analysed financial statements by use of its Techniques	
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		PROJECT REPORT AND VIVA VOCE
Course Code		BCH655
CO1	To familiarize with the procedures for selecting title for the Research Project.	
CO2	To emphasize with the literature review procedures and to establish the Research Gaps for writing the research Objectives based on the research questions.	
CO3	To equip the link between Research Hypothesis according to their Research Objectives.	
CO4	To catch up with latest data analysis techniques after collecting the data either by Primary or by Secondary Source	
CO5	Provide Guidance to the researchers to write the research report.	

Name of the Course		INVESTMENT MANAGEMENT
Course Code		BCH656
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		FUNDAMENTALS OF FINANCIAL DERIVATIVES
Course Code		BCH657
CO1	Recall the features and types of derivatives and its evolution in India.	
CO2	Determine the forward contract price and value a forward contract	
CO3	Identify the futures pricing theory in the determination of futures price	
CO4	Perceive the determinants of option pricing and apply put-call parity theory.	
CO5	Estimate the option price by applying option pricing models	