

BBA
CBCS Scheme

Semester-I

1.4 FINANCIAL ACCOUNTING AND ANALYSIS DSC-1

Course Outcomes:

1. Understand the Basic Components of Accounting.
2. Understand the Format of Final Accounts of Sole Traders and Preparation of Final Accounts.
3. Understand the Form and Content of Financial Statements of a Company as per New
4. Regulations.
5. Understanding the Concepts and Convergence of Indian Accounting Standard and IFRS
6. Understand the different kinds of Financial Analysis, Interpret and Evaluate the Ratios.

1.5 WOMEN ENTREPRENEURIAL DEVELOPMENT DSC-2

Course Outcomes:

1. To understand the concept of entrepreneurship and design a business plan.
2. To develop the entrepreneurial strategic view and the risks come with it.
3. To apply creative methods and technology to overcome gender barriers.
4. To develop their marketing plan and sales strategies.
5. To know the various types of women entrepreneurship promotion.

1.6 PRINCIPLES OF MANAGEMENT DSC-3

Course Outcomes:

1. At the completion of this paper Students should be able to:
2. Understand the overview of management and theory of management.
3. Learn in depth and apply the theory of motivation to stimulate the workers for better performance.
4. Understand and apply the principles of management for effective functioning of an organization.
5. To know the qualities of good leader.
6. To know the benefits of controlling system in the organization.

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II Semester

2.4 ORGANISATIONAL BEHAVIOUR DSC-4

Course Outcomes:

1. Analyze the behaviour of individuals and group in organizations in terms of key factors that influence organizational behaviour.
2. Critically evaluate the potential effects of important developments in the external environment (such as Globalization and technology) on organizational behaviour.
3. Understand about Personality, Perception, Learning, Attitudes, Values and Motivation.
4. Analyze organizational behavioural issues in the context of organizational behavioural theories.
5. Analyze the Group Formation and group Dynamics.

2.5 MARKETING MANAGEMENT DSC-5

Course Outcomes:

1. Identify core concepts of marketing and the role of marketing in society.
2. Learn in depth and apply the strategies for market segmentation.
3. Identify the dynamics of Consumer Behaviour and factors influencing consumer behaviour.
4. Determine strategies for Developing new products and services and able to develop pricing strategies which are needed in market.
5. Understand and explain the nature and scope of service marketing.

2.6 COST ACCOUNTING DSC-6

Course Outcomes:

1. Understand the broad range of Cost Accounting concepts and their terminology
2. Identify and classify different elements of cost and able to prepare cost sheet, estimation
3. and quotation
4. Understand in detail how raw materials, labor and overhead should be managed and the way their cost should be assigned to products
5. Analyze and evaluate information for cost ascertainment, planning, control and decision making
6. Analysis of the process of assigning cost accumulated by responsibility centers to products through job costing, contract costing or process costing

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III SEMESTER

3.3 DISASTER MANAGEMENT AEC

Course Outcomes:

1. Understand the disaster phenomenon and its various impacts.
2. Able to implement disaster risk reduction strategy.
3. Gain knowledge on research in disaster.
4. Acquire knowledge on hazards, disaster and associated natural and social phenomena.
5. Gain knowledge on disaster management theory.
6. Learn in detail the methods of community involvement as an essential part of successful disaster risk reduction.

3.4 BUSINESS LAW DSC-7

Course Outcomes:

1. Demonstrate recognition of the requirements of the contract agreement.
2. Understand in details the capacity of contract and consideration.
3. Understand the legality of object and Discharge of contract.
4. Gain knowledge on provisions of special contract.
5. Specify the details of Information technologies Act.

3.5 INCOME TAX DSC-8

Course Outcomes:

1. Learn in depth Income Tax act of 1961 and able to practice as Tax consultant and Tax practices.
2. Understand in detail the provisions for computation of taxable salary.
3. Learn the provisions of IT Act relation to income from house property and able to compute income from house property.
4. Identify in detail the different expenses allowable and not allowable for computation of business income.
5. Understand in detail the provisions for computation of Capital gain income from other sources.
6. Learn in details of set off and carry forward of losses.
7. Identify in details different sections of IT Act to reduce Tax liability.
8. Learn in depth the types of e-filing and e-verification of returns.
9. Understand the details of steps involved in e-filing of different forms of IT returns.

3.6 STATISTICS FOR BUSINESS DSC-9

Course Outcomes:

1. Develop the student's ability to deal with numerical and quantitative issues in business.
2. Learn in details with examples Measures of Central tendency.
3. Understand the classification and characteristics of Measures of dispersion.
4. Learn in detail the correlation and determine the relation between two variables.
5. Understand in depth regression and able to find unknown variable value based on
 - a. known variable value.
6. Enable the use of statistical, graphical and algebraic techniques wherever relevant.
7. Understanding the Statistical applications.

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IV SEMESTER

4.3 CORPORATE ACCOUNTING DSC-10

Course outcomes:

1. To understand in details Accounting for share capital, Debenture, Bonus shares, Redemption of preference share
2. Learn in details Preparation of financial statement of Company
3. To understand in details factors to be considered for Valuation of Shares and Goodwill
4. Learn the details of accounting standard for Amalgamation of Companies
5. To understand in details of internal and external Reconstruction of Companies

4.4 CORPORATE LAW DSC 11

Course Outcomes:

1. To provide a fundamental principles of company laws.
2. To understand the concept of formation of joint stock company and its types.
3. To know the important documents of company constitution, corporate powers and division.
4. Provide the knowledge about membership of company.
5. Impart the knowledge of types of directors and procedure for appointment.
6. To provide the knowledge relating to provisions of conducting meeting and appointment of various committees. .
7. To impart corporate management skills, control, the remedies and government regulation of corporate business and winding up of companies.

4.5 COMPUTER APPLICATIONS IN BUSINESS DSC-12

Course Outcomes:

1. To use application software to solve business problems and increase efficiency in the workplace.
2. To demonstrate employability skills and a commitment to professionalism.
3. 2. To evaluate, select and use office productivity applications.
4. To operate a variety of advanced spreadsheet, operating system and word processing functions.
5. To maintain quality assurance through critically evaluating procedures and results.
6. To apply basic learning and assessment principles in the design, development and presentation of material through office applications.
7. To understand the concept of ecommerce and its types.
8. To understand the various E-business strategies.

4.6 QUANTITATIVE TECHNIQUES DSC-13

Course Outcomes:

1. To develop the students ability to deal with numerical and quantitative issues in business
2. To enable the use of Quantitative Techniques, graphical and algebraic techniques
 - a. Wherever relevant.
3. Describe and discuss the key terminology, concepts tools and techniques used in
 - a. Quantitative Techniques
4. To enable the use of Transport Problem with example
5. To Understand concepts in Network Analysis:
6. To develop the students ability to deal with Decision Theory
7. To develop the students ability to deal with Game Theory

1.1 EXECUTIVE COMMUNICATION AND PERSONALITY DEVELOPMENT DSC-14

Course Outcomes:

1. To provide an overview of prerequisites to business communication
2. To provide an outline to effective organizational communication
3. To impart the correct practices of the strategies of effective business writing.
4. To demonstrate their verbal & non-verbal communication ability through presentations.
5. To demonstrate public speaking skills.

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Semester - V

5.2 CORPORATE GOVERNANCE DSC-15

Course outcomes:

1. To enable the students to acquire knowledge about the international marketing v/s domestic marketing.
2. To enable the students to acquire knowledge about the international marketing environment and challenges in global marketing.
3. To acquire knowledge about the international product decision in product mix and product life cycle.
4. To acquire knowledge about the international business ethics.
5. To acquire knowledge about the international marketing policy.

5.3 FINANCIAL DECISIONS DSC-16

Course Outcomes:

1. Gain knowledge of financial manager.
2. Understand the Cost of Capital.
3. Identify the details of various source of finance.
4. Learn in depth about the types of leverages.
5. Learn in detail the capital budgeting.
6. Gain knowledge Dividend policy.

5.4 COMPUTER FOR ACCOUNTING SEC- 1

Course Outcomes:

1. To develop skill in preparing financial statements in tally.
2. To acquire knowledge about the tally accounting package
3. To evaluate, select and use accounting productivity software appropriate to a given situation.
4. Work effectively with arrange of current, standard and accounting productivity applications.
5. Demonstrate employability skills and a commitment to professionalism.
6. To familiarizing with the sql concepts and programmes.

5.5a HUMAN RESOURCE MANAGEMENT DSE-1A

Course Outcomes:

1. To help the students focus on and analyze the issues and strategies required to select and develop manpower resources.
2. To develop relevant skills necessary for application in HR related issues.
3. To integrate the knowledge of HR concepts to take correct business decisions.
4. To understand about Performance appraisal concepts.
5. To know about employee grievances procedure.

5.5b BUSINESS RESEARCH METHODS DSE-1B

Course Outcomes:

1. To develop a research proposal as the basis for a thesis.
2. To develop understanding of the basic framework of research process.
3. To develop understanding of various research design and techniques.
4. Organize and conduct research in a more appropriate manner.
5. To develop skills of qualitative data analysis and interpretation of its results.

5.5c BUSINESS DECISIONS-I DSE-1C

Course Outcome:

1. Understand in detail the economic theories to analyze situations and solve problems in business settings
2. Learn in detail with examples the economic environment to make appropriate business decisions
3. Write down the characteristics of forecast the demand for products
4. Understand in details with application, if applicable, of impact of cost on income.
5. Deliberate the characteristics of consumers behaviour and able to analyse to take effective decisions

5.5d INTERNATIONAL BUSINESS DSE-1D

Course outcomes:

1. To familiarize about foreign trade.
2. To enable the students learn about globalization impact.
3. To know the role of MNCs in domestic country.
4. To acquire the knowledge about international marketing intelligence and international marketing research.
5. To know the procedures of import and export.

5.6a CORPORATE TAX PLANNING DSE-2A

Course outcomes:

1. To understand the details study of Corporate Tax planning, Tax management , Tax Evasion & Avoidance
2. To analysis of Tax planning with reference to Locational aspect, Form of organisation, capital structure of business
3. Learn in details of applicability of Tax concept with reference to Make or Buy, own or lease, repair or replace of assets
4. To understand the details study of Double taxation relief
5. To understand in details of Tax planning with reference to Amalgamation of business, partnership firm into company

5.6b PORTFOLIO MANAGEMENT DSE-2B

Course Outcomes:

1. Gain a comprehensive knowledge on investment management.
2. Understand the different types of risks involved in investments.
3. Gain knowledge on security analysis.
4. Learn in depth about the risks and returns of portfolio.
5. Learn in detail the theories and models of portfolio construction.
6. Gain knowledge on portfolio evaluation and revision

5.6c INSURANCE MANAGEMENT DSE-2C

Course Outcomes:

1. Understand the management functions in insurance business.
2. Able to understand the frauds in insurance.
3. Gain knowledge on regulatory framework of insurance.
4. Acquire knowledge on insurance contracts.
5. Gain knowledge on operation and management of insurance.
6. Learn in detail the features of life and general insurance

5.6d INTERNATIONAL MARKETING DSE-2D

Course Outcome:

1. Able to identify the feature, need, advantages and scope of international marketing.
2. Understand in depth the International Marketing Environment.
3. Understand in concepts of International Product Decisions.
4. Be familiar with the International Business Ethics.
5. Be familiar with the social responsibility of international business.
6. Able to identify the global agencies and their functions

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Semester - VI

6.1 STRATEGIC MANAGEMENT DSC-17

Course Outcomes:

1. Understand the value and process of strategic management.
2. Able to analyze the tools of strategic management.
3. Gain knowledge on functional level strategies.
4. Acquire knowledge on formulation of strategies and strategic plans.
5. Able to setup realistic business objectives.
6. Able to develop and implement corporate strategies

6.2 GST & CUSTOMS DUTY DSC-18

Course Outcomes:

1. Learn the details of returns to be filled by composition tax payer.
2. Understand the technology and flow of return filing under GST.
3. Learn in detail and gain knowledge to practice as GST consultant.
4. Learn in details provisions of GST to handle TDS online and offline more efficiently.
5. Understand the provisions of integrated goods and services Tax Act, 2017
6. Learn in depth the provisions relating to place of goods imported into or exported from India.
7. Identify the details of provisions in relation to Time of supply of Goods.
8. Prepare Tax Invoice, Credit and Debit Notes.
9. Understand the procedure of registration under GST
10. Learn in detail the procedure to be followed to assess the value and determine customs duty.

6.3 MANAGEMENT ACCOUNTING DSC-1

Course Outcomes:

1. To understand the basic concepts of management accounting.
2. To learn the different types of budgets and evaluate the information regarding planning, controlling, and decision making.
3. To understand the concept of standard costing and to analyze various components of variances.
4. To evaluate the business performance with regard to Marginal costing .
5. To teach a sense of responsibility and a capacity for contemporary issues and effective financial decisions.

6.4 EVENT MANAGEMENT SEC-2

Course Outcomes:

1. Understand the event management procedure.
2. Able to conduct an event.
3. Gain the knowledge on conceptual framework of corporate events.
4. Acquire special knowledge about elements of successful special events.
5. Gain the essential knowledge of managing public relations.
6. Understand the role and responsibilities of an event organizer.

6.5a RETAIL MANAGEMENT DSE-3A

Course Outcomes:

1. Become familiar with how the retail industry works.
2. Understand the areas of accountability for retail management.
3. Determine level of interest in pursuing a career in retail management.
4. Understand the concept of Emerging Trends in Retailing.
5. Understand and identify the Elements/Components of Retail Store Operation.

6.5b THEORY AND PRACTICE OF BANKING DSE-3B

Course Outcomes:

1. To make understand the concept of banking and the various services offered by banks.
2. Understand the functioning of RBI and the concept of monetary policy.
3. To analyse the relationship between banker and customer and to understand the concept negotiable instruments.
4. Understand the concept of banking, bank nationalization.
5. To know about different types of deposits, loans, principles of sound lending policies and other contemporary services.
6. Develop a perfect understanding on the procedure and precautions to be adopted by banks in dealing with different types of securities.
7. Gain a comprehensive knowledge on the procedural formalities in dealing with different types of customers.
8. To create awareness regarding various banking innovations and digitalization of banking services.
9. To analyse the risk faced by banks and ways to overcome them.

6.5c BUSINESS DECISIONS-II DSE-3C

Course Outcomes:

1. To understand about opportunity cost principle and equi-marginal utility principle.
2. Learn in details about law of demand and demand forecasting.
3. To familiarize the students with Laws of returns to scale and market structures.
4. Able to identify marginal cost pricing and competitive bidding of prices.
5. To create awareness about capital budgeting techniques and cost of capital.

6.5d LOGISTIC AND SUPPLY CHAIN MANAGEMENT DSE-3D

Course Outcomes:

1. To acquire the knowledge of competitive and supply chain strategies
2. To know the supply chain network.
3. To ensure students to designing and planning transportation network.
4. To develop skill in information technology
5. To acquire knowledge of dimension of logistics.
6. To familiarize the students with the customer service.

6.6a HOTEL AND TOURISM MANAGEMENT DSE-4A

Course Outcomes:

1. Integrate human, financial and physical resources management into food services and lodging operation.
2. Demonstrate the ability to develop, examine, question and explore perspectives or alternative to problems in operation.
3. Demonstrate the ability to use professional written and oral communication skills and technology to successfully communicate.
4. practice professional ethics, provide leadership, demonstrate personal and global responsibility and work effectively as a team member.
5. Understand the diverse nature of tourism, including culture and place, global/local perspectives and experience design and provisions.
6. Interpret and evaluate tourism as a phenomena and as a business system, identify and assess relationship of networks relatives to build tourism capacity.

6.6b FINANCIAL MARKETS AND INSTITUTIONS DSE-4B

Course Outcomes:

1. Learn the Indian Financial System in detail.
2. Understand the concepts of Financial Market in India.
3. Be familiar with the Corporate Securities in India
4. Be familiar with the International Markets.
5. Understand the concepts of Money Market.
6. Understand the concepts of Debt Market.

6.6c WORKING CAPITAL MANAGEMENT DSE-4C

Course Outcomes:

1. To acquaint the knowledge about the importance of working capital and techniques used for working capital management.
2. To learn the different cash management models.
3. To understand, analyse the inflow and outflow of cash and preparation of fund flow and cash flow statement.
4. To provide the knowledge about the management of receivables and its credit policies.
5. To enable the various inventory controlling techniques.

6.6d MANAGEMENT INFORMATION SYSTEM DSE-4D

Course outcomes:

1. To understand the knowledge about the data and information.
2. To acquire the knowledge about information systems in MIS.
3. To familiarize the students about the development of MIS.
4. To understand the controlling information systems in MIS.
5. To understand how to adopt artificial intelligence in MIS.