

SHADAN DEGREE COLLEGE FOR BOYS

(Permitted by Govt of TG, Approved by AICTE, Affiliated to O.U)

2.6.1 Programme and course outcomes for all Programmes offered by the institution are stated and displayed on website and communicated to teachers and students.

Response: Mechanism to Communicate Program and Course Learning Outcomes

The College has laid out clear definitions for Program Outcomes (POs), Program Specific Outcomes (PSOs), and Course Outcomes (COs) across all academic programs. To effectively share these learning outcomes with both teachers and students, we've adopted the following approach:

Website Display: We upload soft copies of the approved syllabi and learning outcomes on the college website, ensuring that both teachers and students have easy and ongoing access.

Faculty Communication via IQAC: We highlight the importance of learning outcomes during IQAC meetings, discussions in the academic council, and staff meetings to make sure they align with our teaching and assessment strategies.

Student Awareness through Classroom Engagement: Faculty members make it a point to inform students about course and program outcomes during departmental orientations, classroom discussions, and mentoring sessions.

This comprehensive approach guarantees that learning outcomes are well understood, serving as the foundation for academic delivery, student engagement, and assessment.

PROGRAM OUTCOMES FOR BCOM

PO1 – Disciplinary knowledge: Capable to apply the knowledge of mathematics, algorithmic principles and computing fundamentals in the modeling and design of computer based systems of varying complexity.

PO2 – Scientific reasoning/ Problem analysis: Ability to critically analyze, categorizes, formulate and solve the problems that emerges in the field of computer science.

PO3 – Problem solving: Able to provide software solutions for complex scientific and business related problems or processes that meet the specified needs with appropriate consideration for the public health and safety and the cultural, societal and environmental considerations.

PO4 – Environment and sustainability: Understand the impact of software solutions in environmental and societal context and strive for sustainable development.

PO5 – Modern tool usage: Use contemporary techniques, skills and tools necessary for integrated solutions.

PO6 – Ethics: Function effectively with social, cultural and ethical responsibility as an individual or as a team member with positive attitude.

PO7 – Cooperation / Team Work: Function effectively as member or leader on multidisciplinary teams to accomplish a common objective.

PO8 – Communication Skills: An ability to communicate effectively with diverse types of audience and also able to prepare and present technical documents to different groups.

PO9 – Self-directed and Life-long Learning: Graduates will recognize the need for self-motivation to engage in lifelong learning to be in par with changing technology.

PO10 – Enhance the research culture and uphold the scientific integrity and Objectivity.

Programme specific Outcome

PSO 1 – Accounting and Financial Competence:

Apply the principles and techniques of accounting, finance, and taxation to analyze and interpret business transactions for effective decision-making.

PSO 2 – Business and Entrepreneurial Insight:

Demonstrate knowledge of business, economics, and management concepts to develop entrepreneurial skills and contribute to organizational growth and development.

PSO 3 – Professional Ethics and Technological Adaptability:

Exhibit ethical behavior, social responsibility, and proficiency in using modern digital tools and accounting software to meet contemporary business challenges.

B.COM (COMP) CBCS -Semester I

Course Title		BASIC COMPUTER SKILLS	
Course Code		AECC -1	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the basic concepts of computers, hardware, software, and operating systems.	Remember, Understand	L1, L2
CO2	Apply word processing tools to create, format, edit, and print documents effectively.	Apply, Analyze	L3, L4
CO3	Develop and deliver effective presentations using presentation software.	Apply, Create	L5,L6

Course Title		FINANCIAL ACCOUNTING-1	
Course Code		DSC -101	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Builds foundational understanding of accounting principles.	Remember, Understand	L1, L2
CO2	Prepares journal entries, ledger accounts, trial balance, and final accounts.	Apply	L3
CO3	Identifies types of errors and applies depreciation methods.	Analyze, Apply	L4, L3
CO4	Identify and rectify different types of accounting errors and compute depreciation using Straight Line and Diminishing Balance methods as per Accounting Standard-6.	Apply, Analyze	L4, L3
CO5	Prepare final accounts of a sole trader including Manufacturing, Trading, Profit & Loss Account, and Balance Sheet with appropriate adjustments and closing entries.	Apply, Evaluate	L3, L5

Course Title		BUSINESS ORGANIZATION AND MANAGEMENT		
Course Code		DSC -102		
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code	
CO1	Explain the fundamental concepts of business, trade, industry, and commerce, and compare various forms of business organizations such as sole proprietorship, partnership, HUF, cooperative, and LLP.	Understand	L1	
CO2	Describe the formation and functioning of Joint Stock Companies and outline the key documents involved such as Memorandum of Association, Articles of Association, and Prospectus as per the Companies Act, 2013.	Remember, Understand	L1, L2	
CO3	Illustrate the meaning, levels, skills, and functions of management and examine the contributions of scientific management and Fayol's principles in modern business practice.	Analyze	L4	
CO4	Discuss the concepts and process of planning and organizing, apply the principles of MBO, and differentiate among various organizational structures and spans of management.	Apply, Analyze	L4, L3	
CO5	Analyze the concepts of authority, responsibility, delegation, coordination, and control, and evaluate effective techniques for coordination and control in organizational settings.	Apply, Evaluate	L3, L5	

Course Title		Fundamentals of Information Technology		
Course Code		DSC -103		
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code	
CO1	Explain the fundamental concepts, characteristics, and evolution of computers, and describe various input and output devices along with their roles in computer systems.	Remember, Understand	L1, L2	
CO2	Perform conversions between different number systems and apply binary arithmetic operations, while identifying various primary and secondary storage devices and their functions.	Apply	L3	
CO3	Distinguish between different types of software, including system and application software, and explain their uses, features, and advantages in various computing environments.	Analyze, Apply	L4, L3	
CO4	Describe the functions of an operating system and differentiate between various types such as batch, multitasking, multiprocessing, and time-sharing systems, along with common OS examples like DOS, Windows, and Linux.	Understand, Analyze	L2, L3	
CO5	Explain the concepts of data communication and networking, identify types of networks, transmission media, and protocols, and illustrate how data is transmitted across communication systems.	Understand, Apply,	L2, L3	

B.COM (COMP) CBCS -SEMESTER- II

Course Title		FINANCIAL ACCOUNTING-II	
Course Code		DSC -201	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the concept and features of Bills of Exchange and Promissory Notes and demonstrate accounting treatment for transactions involving honour, dishonour, renewal, and retirement of bills.	Understand, Apply,	L2, L3
CO2	Prepare Consignment Accounts in the books of consignor and consignee, incorporating valuation of stock, treatment of normal and abnormal losses, and adjustment of invoice prices.	Apply, Analyze	L3, L4
CO3	Illustrate the accounting procedure for Joint Ventures using various methods such as co-venturer's records, separate set of books, and memorandum joint venture accounts.	Apply	L3
CO4	Distinguish between single-entry and double-entry systems and compute profit or loss through the Statement of Affairs and Conversion methods in incomplete records.	Analyze, Evaluate	L4, L5
CO5	Prepare Receipts and Payments Accounts, Income and Expenditure Accounts, and Balance Sheets for Non-Profit Organizations and interpret their financial results.	Apply, Evaluate	L3, L5

Course Title		BUSINESS LAW	
Course Code		DSC -202	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the essential elements of valid contracts, offers, and consideration, and apply legal principles to analyze contract formation, discharge, and remedies for breach under the Indian Contract Act.	Understand, Apply,	L2, L3
CO2	Interpret the provisions of the Sale of Goods Act and Consumer Protection Act, distinguish between sale and agreement to sell, and evaluate the rights of unpaid sellers and consumers.	Apply, Analyze	L3, L4
CO3	Describe the major types of Intellectual Property Rights— Trademarks, Patents, Copyrights, and Geographical Indications—and examine their registration, protection, and infringement provisions.	Understand, Analyze	L2, L4
CO4	Demonstrate understanding of company management through the roles, qualifications, and responsibilities of directors, and outline the legal requirements for conducting company meetings and ensuring good corporate governance.	Understand, Apply	L2, L3

CO5	Explain the legal framework and procedures for winding up of companies, differentiate between various modes of winding up, and discuss key aspects of the Insolvency and Bankruptcy Code, 2016..	Understand, Analyze	L2, L4
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Course Title		PROGRAMMING WITH C & C++	
Course Code		DSC -203	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the basic structure of a C program, data types, variables, operators, and preprocessor directives, and apply these concepts to write simple C programs.	Understand, Apply,	L2, L3
CO2	Use control structures and looping statements effectively to develop programs that demonstrate decision-making and repetitive processing.	Apply	L3
CO3	Apply the concepts of functions, arrays, and strings, including both built-in and user-defined functions, to design modular and efficient C programs.	Apply, Analyze	L3, L4
CO4	Demonstrate the use of pointers, structures, unions, and enumerated data types to manage memory efficiently and create structured programs.	Apply, Analyze	L3, L4
CO5	Explain object-oriented programming concepts and implement basic C++ programs using classes, objects, inheritance, polymorphism, encapsulation, and abstraction.	Understand, Apply	L2, L3

Course Title		PRINCIPLES OF INSURANCE	
Course Code		SEC 2(a)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the concepts, types, and management of risks, and analyze the role of insurance in providing economic stability and social security.	Understand, Analyze,	L2, L4
CO2	Describe the principles of insurance and differentiate between various life and general insurance products with their applications in real-life risk situations..	Understand, Apply	L2, L3

Course Title		FOUNDATION OF DIGITAL MARKETING & WEB DESIGN	
Course Code		SEC 2(b)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the foundations of digital marketing, including SEO, social media, content, email, and mobile marketing, and apply these tools to create effective online marketing strategies.	Understand, Apply	L2, L3

CO2	Analyze website performance using Google Analytics and implement web design and conversion rate optimization (CRO) techniques to enhance digital marketing outcomes.	Analyze, Apply	L4, L3
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B.COM (COMP) CBCS -SEMESTER- III

Name of the Course		ADVANCED ACCOUNTING	
Course Code		DSC 301	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the concepts of partnership deed and prepare capital accounts under fixed and fluctuating methods, including admission, retirement, and death of a partner.	Understand, Apply	L2,L3
CO2	Prepare accounts relating to dissolution of partnership, insolvency of a partner, and sale of a firm to a company.	Apply, Analyze	L3, L4
CO3	Demonstrate accounting treatment for issue, forfeiture, reissue of shares, issue of debentures, underwriting, and bonus shares as per SEBI guidelines.	Apply, Understand	L2, L3
CO4	Prepare company final accounts and account for profits prior to incorporation in accordance with Companies Act 2013.	Apply, Analyze	L3, L4
CO5	Evaluate valuation of goodwill and shares using Average Profit, Super Profit, Capitalization, Net Assets, Yield, and Fair Value methods.	Analyze, Evaluate	L4,

Course Title		BUSINESS STATISTICS-I	
Course Code		DSC 302	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the origin, scope, importance, and limitations of statistics, and conduct statistical investigations using census and sampling methods.	Remember, Understand	L1, L2
CO2	Present data effectively through tabulation, diagrams, and graphical methods including frequency and time series graphs.	Apply, Analyze	L3, L4
CO3	Compute and interpret measures of central tendency such as mean, median, mode, and percentiles.	Apply, Analyze	L3, L4
CO4	Calculate and evaluate measures of dispersion, skewness, and kurtosis for data interpretation.	Apply, Evaluate	L3, L5
CO5	Analyze relationships between variables using correlation techniques such as scatter diagrams, Karl Pearson's coefficient, rank correlation, and concurrent deviation method.	Analyze, Evaluate	L4, L5

Course Title		RELATIONAL DATABASE MANAGEMENT SYSTEM	
Course Code		DSC 303	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the fundamental concepts of database systems, relational model, ER model, and distributed databases.	Remember, Understand	L1, L2
CO2	Apply ER modeling and relational schema design to develop simple database systems	Apply, Analyze	L3, L4
CO3	Construct and execute SQL queries for data definition, manipulation, and control.	Apply, Create	L3, L6
CO4	Analyze different types of database architectures (centralized, client-server, distributed) and evaluate their applications.	Apply, Evaluate	L3, L5
CO5	Design and implement simple database applications using SQL and relational concepts.	Apply, Create	L3, L6

B.COM (COMP) CBCS -SEMESTER- IV

Course Title		PRACTICE OF LIFE AND GENERALINSURANCE	
Course Code		SEC 4(a)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Focuses on knowledge & comprehension (concepts, procedures).	Remember, Understand	L1, L2
CO2	Focuses on application & analysis (using methods, problem-solving, decision-making).	Apply, Analyze, Evaluate	L3,L4,L5
Course Title		SOCIAL MEDIA MARKETING, SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING	
Course Code		SEC 4(b)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	LevelnCode
CO1	Explain the concepts and strategies of Social Media Marketing, SEO, and Pay-Per-Click advertising for building online presence and brand visibility.	Remember, Understand	L1, L2
CO2	Apply social media, SEO, and PPC tools to design, implement, and evaluate effective digital marketing campaigns.	Apply, Analyze, Evaluate, Create	L3,L4, L5 L6

Course Title		INCOME TAX	
Course Code		DSC 401	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the fundamental concepts, definitions, canons of taxation, and the framework of Income Tax in India.	Remember, Understand	L1, L2
CO2	Compute taxable income under the head "Salaries" including allowances, perquisites, and deductions.	Apply, Analyze	L3, L4
CO3	Calculate income under the head "House Property" considering annual value, exemptions, and deductions.	Apply, Analyze	L3, L4
CO4	Analyze profits and gains of business or profession with reference to allowable/disallowed expenses, depreciation, and deemed profits.	Apply, Evaluate	L3, L5
CO5	Evaluate and compute income from capital gains and other sources, and apply relevant exemptions under the Income Tax Act.	Apply, Analyze, Evaluate	L3, L4, L5

Course Title		BUSINESS STATISTICS-II	
Course Code		DSC 402	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the concepts of regression, correlation, and use regression lines for prediction.	Understand, Apply	L2, L3
CO2	Construct and evaluate index numbers using various methods and test their consistency.	Apply, Analyze, Evaluate	L3, L4, L5
CO3	Apply time series methods such as moving averages, least squares, and deseasonalisation to analyze trends.	Apply, Analyze	L3, L4
CO4	Demonstrate understanding of probability concepts, events, and theorems, and solve problems using permutations, combinations, and Bayes' theorem.	Remember, Understand, Apply	L1, L2, L3
CO5	Fit and interpret theoretical distributions including Binomial, Poisson, and Normal, and apply them to real-life situations.	Apply, Analyze, Evaluate	L3, L4, L5
Course Title		WEB TECHNOLOGIES	
Course Code		DSC 403	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Foundation knowledge of HTML & design principles.	Remember, Understand	L1, L2
CO2	Application of CSS & DHTML for styling and effects.	Apply, Analyze	L3, L4
CO3	JavaScript-based interactivity and DOM manipulation	Apply, Create	L3, L6
CO4	Higher-order event-driven web application design	Apply, Analyze, Evaluate	L3, L4, L5
CO5	XML for structured data and advanced integration.	Apply, Create, Evaluate	L3, L5, L6

Course Title		BUSINESS ECONOMICS	
Course Code		GE (a)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the meaning, scope, and importance of Business Economics and distinguish between micro and macroeconomic concepts.	Remember, Understand	L1, L2
CO2	Analyze demand functions, elasticity of demand, and apply demand forecasting techniques in decision-making.	Apply, Analyze	L3, L4
CO3	Examine the law of supply, market equilibrium, and consumer behavior using utility and indifference curve analysis.	Apply, Create	L3, L6
CO4	Apply production theories, laws of returns, and isoquant–isocost techniques to evaluate production efficiency.	Apply, Analyze, Evaluate	L3, L4, L5
CO5	Analyze cost and revenue concepts, and evaluate business performance using break-even analysis.	Apply, Create, Evaluate	L3, L6,L5

Course Title		ADVANCED ASPECTS OF INCOME TAX	
Course Code		GE (b)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the basic concepts and provisions related to profits and gains of business or profession, including depreciation, valuation of stock, and computation of business income.	Understand, Apply	L2, L3
CO2	Compute income from other sources such as winnings, dividends, and interest, and determine the gross total income and taxable income of an individual based on residential status.	Apply	L3
CO3	Analyze the clubbing and aggregation provisions, apply set-off and carry forward of losses, and compute deductions under Sections 80C to 80U to arrive at taxable income.	Apply, Analyze	L3, L4
CO4	Calculate the tax liability of individuals, including the application of alternate minimum tax provisions under Section 115JC	Apply, Analyze, Evaluate	L3, L4, L5
CO5	Describe the various assessment procedures under the Income Tax Act, including filing of returns, types of assessments, reassessment, rectification, and notice of demand	Apply, Create, Evaluate	L3, L6,L5

B.COM (COMP) CBCS -SEMESTER- V

Course Title		COST ACCOUNTING		
Course Code		DSE 501(a)		
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code	
CO1	Explain the fundamental concepts, objectives, scope, and limitations of Cost Accounting and differentiate it from Financial Accounting.	Understand	L2	
CO2	Apply material control techniques (EOQ, ABC, JIT, VED, FSND) and evaluate material pricing methods like FIFO, LIFO, Base Stock, and Average methods in cost determination.	Apply , Evaluate	L3, L5	
CO3	Analyze various methods of wage payment and incentive plans (Halsey, Rowan, Taylor, Merrick) and examine the allocation, apportionment, and absorption of overheads.	Apply	L3	
CO4	Prepare cost sheets, tenders, and job cost sheets for unit and job costing to estimate and control costs effectively.	Apply	L3	
CO5	Evaluate and prepare contract and process accounts, including treatment of normal and abnormal losses, and assess profit on incomplete contracts.	Evaluate, Create	L5, L6	

Course Title		FINANCIAL PLANNING & PERFORMANCE		
Course Code		DSE 501 (b)		

Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code	
CO1	Analyze internal and external factors influencing strategic planning and prepare long-term mission, goals, and financial projections for decision-making.	Analyze, Apply	L3, L4	
CO2	Apply budgeting concepts, forecasting techniques, and advanced budgeting methodologies (Activity-based, Zero-based, Flexible) to support resource allocation and operational efficiency.	Apply, Evaluate	L3, L5	
CO3	Interpret and evaluate cost variances using standard cost systems and flexible budgets to enable management by exception.	Evaluate	L5	
CO4	Assess organizational performance using profitability analysis, ROI, residual income, KPIs, and balanced scorecard approaches for different responsibility centers and reporting segments.	Evaluate, Analyze	L5, L4	
CO5	Integrate technology and data analytics (ERP, EPM, BI, data mining, visualization) in financial planning, control, and performance measurement to drive innovation and digital transformation.	Create, Apply	L3, L6	

Course Title	INTERNATIONAL FINANCIAL REPORTING -I
Course Code	DSE 501 (c)

Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the conceptual framework of financial accounting, standard-setting bodies, accounting cycle, and preparation of general-purpose financial statements under US GAAP and IFRS	Understand	L2
CO2	Apply principles of measurement, recognition, and reporting of current assets and current liabilities, including cash, receivables, payables, and inventory valuation methods.	Apply	L3
CO3	Analyze financial investments, fixed assets, and intangible assets for capitalization, depreciation, impairment, disposal, and valuation under US GAAP and IFRS.	Analyze	L4
CO4	Evaluate financial liabilities, including bonds payable, convertible bonds, debt restructuring, and the fair value option in line with international standards.	Evaluate	L5
CO5	Integrate advanced accounting treatments for fair value measurement, contingencies, derivatives, hedge accounting, leases, and non-monetary exchanges to prepare and interpret complex financial reports.	Create , Evaluate	L5, L6

Course Title	COMPUTERIZED ACCOUNTING
Course Code	DSE 502 (a)

Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Demonstrate the process of company creation, configuration, and maintenance of the chart of accounts, including ledgers and groups in ERP.	Apply	L3
CO2	Develop and organize stock keeping units (SKU) through creation of stock groups, units of measure, items, godowns, and inventory reports in ERP.	Create, Apply	L6, L3
CO3	Record day-to-day business transactions using various types of vouchers (receipt, payment, contra, purchase, sales, debit/credit notes, journal) in ERP.	Apply	L3
CO4	Manage accounts receivables and payables by maintaining bill-wise details, references, and financial year settings to ensure effective cash and credit management.	Analyze, Apply	L3, L4
CO5	Generate and interpret MIS reports (Trial Balance, Balance Sheet, Profit & Loss, Cash Flow, Ratio Analysis, Day Book, Purchase/Sales Registers, Bills Receivable/Payable) for managerial decision-making.	Evaluate, Analyze	L4, L5

Course Title		FINANCIAL DECISION MAKING - I	
Course Code		DSE 502 (b)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Interpret and analyze financial statements using common-size, trend analysis, and financial ratios to assess liquidity, profitability, leverage, and earnings quality.	Analyze, Evaluate	L4, L5
CO2	Apply risk–return concepts, cost of capital, and valuation techniques to long-term financial decision-making.	Apply, Evaluate	L3, L5
CO3	Examine methods of raising capital, market efficiency, dividend policy, and lease financing within financial markets and regulatory frameworks.	Understand, Analyze	L2,L4
CO4	Develop working capital strategies covering cash, receivables, inventory, and short-term credit management for operational efficiency.	Apply, Create	L3, L5
CO5	Evaluate corporate restructuring options (mergers, acquisitions, bankruptcy) and international finance strategies related to exchange rates, trade financing, and transfer pricing	Evaluate, Analyze	L5, L4

Course Title		INTERNATIONAL TAX & REGULATION	
Course Code		DSE 502 (c)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Interpret and analyze financial statements using common-size, trend analysis, and financial ratios to assess liquidity, profitability, leverage, and earnings quality.	Analyze, Evaluate	L4, L5
CO2	Apply risk–return concepts, cost of capital, and valuation techniques to long-term financial decision-making.	Apply, Evaluate	L3, L5
CO3	Examine methods of raising capital, market efficiency, dividend policy, and lease financing within financial markets and regulatory frameworks.	Understand, Analyze	L2, L4
CO4	Develop working capital strategies covering cash, receivables, inventory, and short-term credit management for operational efficiency.	Apply, Create	L3,L5
CO5	Evaluate corporate restructuring options (mergers, acquisitions, bankruptcy) and international finance strategies related to exchange rates, trade financing, and transfer pricing	Evaluate, Analyze	L5, L4

Course Title		INTERNATIONAL TAX & REGULATION		
Course Code		DSE 502 (c)		
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code	
CO1	Explain the taxation process for individuals, including gross income components, deductions, tax credits, and alternative minimum tax calculations.	Understand, Apply	L2, L3	
CO2	Analyze property transactions and apply depreciation and amortization rules to determine capital gains and losses under tax law.	Analyze, Apply	L3, L4	
CO3	Evaluate the taxation of corporations (C-Corporations and S-Corporations), including formation, income tax return preparation, distributions, and reorganizations.	Evaluate	L5	
CO4	Interpret tax provisions applicable to partnerships, estates, trusts, gifts, and tax-exempt organizations, and prepare related tax returns.	Understand, Apply	L2, L3	
CO5	Assess statutory regulations and accountant responsibilities relating to securities laws, professional liabilities, employment, environmental, and antitrust regulations; and compare business structures such as sole proprietorships, partnerships, and corporations.	Evaluate, Analyze	L5, L4	
Course Title		MANAGEMENT INFORMATION SYSTEMS		
Course Code		DSE 503 (a)		
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code	
CO1	Explain the fundamentals of MIS, its organizational structure, system approach to problem-solving, and its role in managerial decision-making.	Understand	L2	
CO2	Analyze the role of information systems in decision-making by applying effectiveness and efficiency criteria for balanced MIS.	Analyze, Apply	L3, L4	
CO3	Develop an understanding of MIS development methodologies, ERP systems, and e-enterprise concepts including e-business, e-commerce, and e-collaboration.	Apply, Understand	L2, L3	
CO4	Evaluate advanced MIS applications such as Decision Support Systems (DSS), business intelligence, process management, and system security in organizations.	Evaluate	L5	
CO5	Assess the impact of collaboration technologies, Web 2.0, and social media on MIS, and identify pitfalls in MIS planning, design, and implementation.	Evaluate, Analyze	L4, L5	

Course Title		E-COMMERCE	
Course Code		DSE 503 (b)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the meaning, models, types, and applications of E-Commerce and E-Business, and evaluate their impact on traditional and contemporary business models.	Understand, Evaluate	L2, L5
CO2	Apply the framework of E-Commerce, including secure messaging, encryption, firewalls, digital signatures, and certificates to ensure secure transactions.	Apply	L3
CO3	Analyze consumer-oriented E-Commerce applications, mercantile models, and electronic payment systems, and assess their legal, security, and risk implications.	Analyze, Evaluate	L4, L5
CO4	Demonstrate the role of Electronic Data Interchange (EDI), its standards, applications, and implementation in enhancing business operations and E-Commerce integration.	Apply, Analyze	L3, L4
CO5	Evaluate and design E-Marketing strategies using digital tools, search engines, virtual reality, and the 5Ps of marketing to enhance customer engagement and experience.	Evaluate, Create	L5, L6
Course Title		MOBILE APPLICATIONS	
Course Code		DSE 503 (c)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the structure of Android projects, application components, manifest declarations, and user interface design using XML and layout managers.	Understand	L2
CO2	Develop mobile interfaces using text views, buttons, menus, image galleries, animations, and implement data management with SQLite databases and content providers.	Apply, Create	L3, L6
CO3	Demonstrate the use of intents (implicit and explicit), threads, handlers, and messaging techniques in mobile application development.	Apply	L3
CO4	Integrate device features such as SMS, email, camera, audio, video, geocoding, and map-based activities into mobile applications.	Analyze, Apply	L3, L4
CO5	Design and deploy Windows Phone applications using XAML, SDK tools, and MVVM pattern, applying performance analysis tools and threading models for optimization.	Create, Evaluate	L5, L6

B.COM(COMP)CBCS-VI SEMESTER

Name of the Course		PR : RESEARCH METHODOLOGY & PROJECT REPORT	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Develop Android applications by designing user interfaces, handling activities, intents, threads, and integrating data management with SQLite databases and content providers.	Apply, Create	L3, L6
CO2	Design and deploy mobile applications using device features (camera, audio, video, geolocation, SMS, email) and cross-platform tools (Windows Phone SDK, XAML, MVVM) with performance optimization.	Analyze, Evaluate	L4, L5
Course		ORGANISATION OF PROJECT REPORT	
Course Outcome(CO)		At the end of the course, students will be able to apply theoretical concepts and practical tools to analyze, design, and evaluate solutions in the given subject area.	

Course Title		COST CONTROL AND MANAGEMENT ACCOUNTING	
Course Code		DSE 601 (a)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Apply marginal costing and CVP analysis techniques for managerial decision-making in different business situations.	Apply	L3
CO2	Prepare and evaluate budgets and analyze cost variances using standard costing methods.	Apply, Evaluate	L3, L5
CO3	Interpret financial statements using comparative, common size, trend analysis, and ratio analysis techniques.	Analyze	L4
CO4	Analyze changes in working capital and prepare a funds flow statement to understand financial movements.	Analyze, Apply	L4, L3
CO5	Prepare and interpret cash flow statements as per AS-3 to assess liquidity and financial performance.	Apply, Evaluate	L3, L5

Course Title		FINANCIAL CONTROL	
Course Code		DSE 601 (b)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Interpret and prepare financial statements as per US GAAP and IFRS, including integrated reporting.	Understand, Apply	L2, L3
CO2	Apply recognition, measurement, valuation, and disclosure principles for assets, liabilities, equity, and revenue under GAAP and IFRS.	Apply, Analyze	L3, L4
CO3	Demonstrate cost management techniques using costing systems such as job order, process, activity-based, life-cycle costing, and variance analysis.	Apply, Analyze	L3, L4
CO4	Evaluate supply chain and business process improvement techniques including ERP, value chain analysis, activity-based management, and continuous improvement.	Evaluate	L5
CO5	Assess governance, risk management, internal controls, and audit compliance to ensure system security and business continuity	Evaluate, Analyze	L5, L4

Course Title		INTERNATIONAL FINANCIAL REPORTING - II	
Course Code		DSE 601 (c)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Interpret and prepare financial statements as per US GAAP and IFRS, including integrated reporting.	Understand, Apply	L2, L3
CO2	Apply recognition, measurement, valuation, and disclosure principles for assets, liabilities, equity, and revenue under GAAP and IFRS.	Apply, Analyze	L3, L4
CO3	Demonstrate cost management techniques using costing systems such as job order, process, activity-based, life-cycle costing, and variance analysis.	Apply, Analyze	L3, L4
CO4	Evaluate supply chain and business process improvement techniques including ERP, value chain analysis, activity-based management, and continuous improvement.	Evaluate	L5
CO5	Assess governance, risk management, internal controls, and audit compliance to ensure system security and business continuity	Evaluate, Analyze	L5, L4

Name of the Course		INTERNATIONAL FINANCIAL REPORTING - II	
Course Code		DSE 601 (c)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Apply accounting treatments for pensions and post-employment benefits, including defined contribution and defined benefit plans under GAAP and IFRS.	Apply	L3
CO2	Analyze income tax accounting involving current and deferred tax expense, deferred tax assets/liabilities, NOLs, and undistributed dividends.	Analyze	L4
CO3	Interpret equity transactions and prepare equity presentations in financial statements, including EPS and share-based payments.	Apply, Evaluate	L3, L5
CO4	Evaluate and consolidate complex transactions such as business combinations, intercompany adjustments, VIEs, and foreign currency translation.	Evaluate	L5
CO5	Prepare and assess financial reports for not-for-profit and governmental entities using fund accounting and modified accrual concepts.	Apply, Analyze	L3, L4

Course Title		THEORY AND PRACTICE OF GST	
Course Code		DSE 602 (a)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level
CO1	Explain the framework of GST, including registration, invoicing, input tax credit, returns, and tax payment procedures.	Understand	L2
CO2	Apply GST rules in recording intrastate and interstate transactions, defining tax rates, and generating related reports in ERP.	Apply	L3
CO3	Record advanced GST entries including imports, exports, SEZ transactions, mixed and composite supplies, and file GST returns through ERP.	Apply, Analyze	L3, L4
CO4	Analyze GST provisions on services, including place and time of supply, cancellation, exemptions, and reverse charge mechanisms.	Analyze	L4
CO5	Implement GST-enabled ERP systems by creating duty ledgers, updating masters, and managing migration for compliance reporting.	Apply, Evaluate	L3, L5

Name of the Course		FINANCIAL DECISION MAKING - II	
Course Code		DSE 602 (b)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Apply CVP, breakeven, and marginal costing techniques for business decisions.	Apply Analyze	L3, L4
CO2	Use pricing strategies considering target costing, elasticity, life cycle, and market structure	Understand Apply	L2, L3
CO3	Identify, assess, and suggest mitigation strategies for enterprise risks.	Understand Create	L2, L6
CO4	Evaluate investment projects using capital budgeting methods under uncertainty and tax impact	Analyze, Evaluate	L4, L5
CO5	Apply ethical frameworks in accounting and finance with focus on leadership, compliance, and social responsibility	Analyze, Create	L4, L6

Name of the Course		INTERNATIONAL AUDITING	
Course Code		DSE 602 (c)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain auditing principles, standards (GAAS, ISA), and professional ethics, including SOX, PCAOB, SEC, and quality control systems.	Understand	L2
CO2	Assess audit risks (inherent, control, detection, fraud) and develop appropriate audit strategies, plans, and evaluation of internal controls.	Analyze, Apply	L3, L4
CO3	Apply procedures for gathering sufficient and appropriate audit evidence using sampling techniques, substantive tests, and documentation.	Apply, Analyze	L3, L4
CO4	Evaluate audit findings and prepare audit reports with suitable opinions (unmodified, qualified, adverse, disclaimer) considering reporting requirements for special cases.	Evaluate	L5
CO5	Demonstrate knowledge of other professional engagements such as compilation, review, attestation, and governmental audits under statutory frameworks.	Understand, Apply	L2, L3

Name of the Course		MULTIMEDIA SYSTEMS	
Course Code		DSE 603 (a)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the properties of multimedia systems, data streams, speech, images, video, animations, and their transmission mechanisms.	Understand, Apply	L2, L3
CO2	Apply standards and technologies for data compression, storage, multimedia communication, databases, and synchronization in real-time environments.	Apply, Analyze	L3, L4
CO3	Design and integrate multimedia applications involving media preparation, composition, communication, and entertainment.	Create	L5

Course Title		CYBER SECURITY	
Course Code		DSE 603 (b)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the fundamentals of cyber security, types of cyber threats, vulnerabilities, and safeguards including authentication, cryptography, firewalls, and intrusion detection.	Understand, Apply	L2, L3
CO2	Apply security measures for web applications, services, and servers by using identity management, authorization patterns, and secure communication practices	Apply, Analyze	L3, L4
CO3	Analyze intrusion detection and prevention techniques, including malware protection, host and network-based systems, and security information management.	Analyze	L4
CO4	Apply cryptographic techniques (symmetric, asymmetric, digital signatures, VPN, and security protocols like SSL, TLS, IPSec) for ensuring secure communication across different network layers.	Apply, Analyze	L3, L4
CO5	Demonstrate knowledge of cyber laws, policies, international regulations, and cyber forensics to address legal, investigative, and policy issues in cyberspace	Understand, Evaluate	L2, L5

Course Title		DATA ANALYTICS	
Course Code		DSE 603 (c)	
Course Outcome (CO)	Description	Bloom's Taxonomy Level	Level Code
CO1	Explain the fundamentals of Big Data, limitations of conventional systems, modern data analytic tools, and statistical concepts for data analysis.	Understand, Apply	L2, L3
CO2	Apply advanced analytical techniques such as regression, Bayesian modeling, neural networks, fuzzy logic, and stochastic methods for data-driven decision making.	Apply, Analyze	L3, L4
CO3	Analyze and implement data stream processing concepts including sampling, filtering, windowing, and real-time analytics applications.	Analyze, Apply	L4, L3
CO4	Apply frequent itemset mining and clustering algorithms (Apriori, K-Means, hierarchical, high-dimensional clustering, and stream clustering) for large-scale data.	Apply, Analyze	L3, L4
CO5	Demonstrate the use of Big Data frameworks (Hadoop, MapReduce, Hive, NoSQL, S3, HDFS) and visualization techniques for effective data management and interpretation.	Apply, Create.	L3, L6