Programme Matrix : Bachelor of Commerce- Business Analytics [2019 Batch]

Kristu Jayanti College
AUTONOMOUS Bengaluru
Reaccredited 'A' Grade by NAAC | Affiliated to Bengaluru North University

FACULTY OF COMMERCE AND MANAGEMENT

B.Com. Business Analytics

Programme Educational Objectives

PEO1: To empower students with contemporary business knowledge and skills in functional domains of commerce.

PEO2: To provide experiential learning avenues for professional development and entrepreneurship.

PEO3: To inculcate professional ethics, human values and social responsibility for organizational and societal development.

Programme Outcome

After the successful completion of the three year B.Com Business Analytics Programme, the graduate will be able to:

PO1: Demonstrate professional capability for organizational development, global employability and lifelong learning.

Programme Specific Outcomes

After the successful completion of the three year B.Com. Business Analytics Programme, the graduate will be able to:

PSO1: Apply business skills in functional areas of commerce for organizational effectiveness.

PSO2: Appraise national and global economic, social and environmental issues related to business.

PSO3: Perform business analytics, accounting, taxation, auditing and finance related roles in multinational organizations.

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I Semester

Course Type	Course Code	Course Title	Course Outcome
MIL [Any One to be Opted]			
AECC	AEN103A11	Additional English I	1. Describe and differentiate between ballads and sonnets 2. Analyze critically the writing style of prose writers 3. Develop interest to appreciate one act plays 4. Apply the rules of punctuation to write concisely 5. Demonstrate proficiency in creating leaflets and brochures
AECC	HIN103B12	Hindi I	1. हिन्दी साहित्य के गद्य विधाओं को समझता है 2. विद्यार्थियों में सामाजिक यथार्थ का मूल्यांकन करने का ज्ञान 3. सृजनात्मक कौशल्य में परिपूर्णता 4. गद्य विधाओं में निहित सामाजिक यथार्थ का विश्लेषण 5. अनुवाद एवं पत्र शैली का विकास
AECC	KAN103B12	Kannada I	1. ಭಕ್ತಿ ಸಾಹಿತ್ಯದ ಮುಖ್ಯ ಗುರಿಗಳು ಪ್ರಸ್ತುತ ಸಮಾಜದ ಬದಲಾವರೆಗೆ ಸ್ಪಂದಿಸುವ ವಿವಿಧ ಬಗೆಗಳನ್ನು ಪರಸ್ಪರ ಹೋಲಿಸುವರು 2. ಲೇಖನ ಕಲೆ, ಸತ್ರಿಕಾ ಬರಹಗಳ ಕೌಶಲ್ಯವನ್ನುಅಧ್ಯಯನದೊಂದಿಗೆಅಭ್ಯಾಸ ಮಾಡುವಕಲೆಯನ್ನು ತಿಳಿಯುವರು 3. ಈ ಸಮಾಜದ ಸಂಘರ್ಷಗಳಲ್ಲಿ ಹೋರಾಟ ಹಾಗೂ ಚಳುವಳಿಗಳ ವಿವಿಧ ನೆಲೆಗಳನ್ನು ತಿಳಿಯುವರು 4. ಮನರಂಜನೆ ಹಾಗೂ ವೈಜ್ಞಾನಿಕ ಕ್ಷೇತ್ರಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಹುನರಾವಲೋಕನೆ ಮಾಡುವರು 5. ಡಿಜಟಲ್‌ಯುಗದಲ್ಲಿಕನ್ನಡ ಭಾಷೆಯ ಅಳವಡಿಕೆ ಹಾಗೂ ಅಭಿವೃದ್ಧಿಯನ್ನುಕುರಿತುಚರ್ಚಿಸುವರು 6. ಈ ಅಂತರ್ಜಾಲ ಹಾಗೂ ಶತ್ರಿಕೋದ್ಯಮದಲ್ಲಿ ಭಾಷೆಯ ಸೋಲು ಹಾಗೂ ಸಾಧ್ಯತೆಗಳನ್ನು ಅಧ್ಯಯನ ಮಾಡುವರು
Compulsory Courses			
AECC	ENG103A12	English I	1. Outline basic figure of speech, simile, metaphor, personification, and alliteration 2. Determine grammatical and syntactical structures suitable for a given context 3. Appreciate the significance of prose and poetry 4. Develop communication skills for greeting, introduction, making request and offering help
DSCC	COM204A11	Financial Accounting I	1. Understand accounting principles, concepts, conventions and to maintain the basic books of accounts. 2. Prepare final accounts for the business with various adjustments. 3. Maintain the books of accounts for special transactions. (hire purchase, installment system and royalty accounts)

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DSCC	COM203A12	Management Process	1. Understand the concepts of management, functional areas and its principles. 2. Identify and evaluate social responsibility and ethical issues involved in business situations. 3. Evaluate leadership styles to anticipate the consequences of each leadership style.
DSCC	COM203A13	Business Statistics	1. Understand statistical concepts, Data collection, tabulation and graphical representation. 2. Apply various measures of central tendency, dispersion, correlation & regression analysis
DSCC	COM204A14	Business Economics	1. Apply the knowledge, tools and techniques to make effective economic decisions under conditions of risk and uncertainty. 2. Apply well equipped with economic principles tools which are applied for analyzing the ever changing demand and supply conditions. 3. Understand the economic concepts to analyze the volatility in the business world.

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II Semester

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any One to be Opted]			
AECC	AEN103A21	Additional English II	1. Explain the meaning of select poetry, prose, and drama of writers from India, England, Chile, France, Nigeria, and Canada by placing the texts in the cultural context 2. Analyze the issues of race, problems faced by fisher community and women, futility of war, societal fabrications, Nazism, religion, spirituality, partition, and the political tensions in professional field 3. Relate and frame opinions on racial issues, war, struggles of women and the marginalized community 4. Interpret film text 'Life is beautiful' and learn the historical background of the reign of Hitler and the injustices in concentration camps 5. Solve questions on idioms, super ordinates, and hyponyms
AECC	HIN103B22	Hindi II	1. काव्य अध्ययन मे संगीतात्मक शैली को समझ लेता है 2. काव्य मे निहित मुल्यों को विशलेषण करने की क्षमता 3. काव्य में निहित विचारों का मूल्यांकन 4. काव्य सृजन करने का कौशल्य 5. व्याकरणिक भाषा में शुद्धता
AECC	KAN103B22	Kannada II	1. ಕನ್ನಡ ಸಾಹಿತ್ಯದ ವಿವಿಧ ಕಾಲಘಟ್ಟಗಳನ್ನು ಸರಿಚಯಿಸುತ್ತದೆ 2. ಸಾಮಾಜಕ ಪಿಡುಗು, ಶೋಷಣೆಗಳ ಕುರಿತು ಎಚ್ಚರಿಕೆಗಳನ್ನು ವಾಸ್ತವದೊಂದಿಗೆ ಹೋಲಿಸುತ್ತಾ ಮುನರಾವಲೋಕನ ಮಾಡುವರು 3. ಸರಿಸರ ಕಾಳಜಿ, ಸಂರಕ್ಷಣೆಕುರಿತು ವಿವಿಧ ಪ್ರಾದೇಶಿಕ ಚಟುವಟಿಕೆಗಳ ಮೂಲಕ ಹೋಲಿಕೆ ಮಾಡಿಚರ್ಚಿಸುವರು 4. ಸ್ರಸ್ತುತರಾಜಕೀಯ ವಿಡಂಬನೆ ಕುರಿತು ಸಾಮಾಜಿಕ ಮೌಲ್ಯಗಳ ಮೂಲಕ ತಮ್ಮಜವಾಬ್ದಾರಿಯನ್ನು ಕಲಿಸುವುದು 5. ಆಹಾರ ಹಾಗೂ ಆರೋಗ್ಯದ ವಿಚಾರಗಳ ಕುರಿತು ಸೂಕ್ತ ತಿಳುವಳಿಕೆ ಪಡೆಯುವರು
Compulsory Courses			
AECC	ENG103A22	English II	1. Examine and critically analyze the way in which the present media works and understand its importance. 2. Manage day to day and academic life with the use of proper spoken and written English, by constructing grammatically correct sentences. 3. Examine prescribed poetic devices and interpret the meanings that the poetic devices provide. 4. Illustrate and analyze the approach behind the advertisements, and discover the ideas they project.
DSCC	COM204A21	Financial Accounting II	1. Analyze the concept of consignment in calculating closing stock and preparing ledger account in the books of consignor and consignee 2. Calculate the venture profit and its distribution among co–ventures 3. Prepare bank reconciliation statement, recognize and rectify the errors in accounting transactions 4. Determine the purchase consideration and prepare necessary accounts in the books of selling company 5. Estimate the value of stock on the date of fire in connection with the computation of insurance claim

DSCC	COM203A22	Corporate Laws	1. Gain a complete understanding about the company law and its provisions. 2. Synthesize all information pertaining to shareholders, members, creditors and directors which will assist them in solving legal and business related issues.
DSCC	COM203A23	Commercial Mathematics	1. Gain proficiency about the basic concepts of mathematics. 2. Apply these mathematical concepts to practical applications.
DSCC	COM204A24	Indian Financial System	1. Understand the functions Indian financial institutions and commercial banks. 2. Understand the functioning of financial markets in present and past & know the role of regulators. 3. Acquaint themselves with emerging trends in financial services

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III Semester

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any One to be Opted]			
AECC	AEN103A31	**Additional English III**	1. Appreciate the theme of love and suspense in the works of Alfred Noyes, Robert Southey, Sir Arthur Conan Doyle and Shakespeare 2. Discover the sufferings of human being in the works of Tagore, Mary Fisher, Charley Chaplin, John Stainbeck and Philip Larkin 3. Analyses the dramatic techniques in the prescribed one act play 4. Outline the difference between essay writings and precis writing 5. Develop the interest on poem and prose
AECC	HIN103B32	**Hindi III**	1. हिन्दी कविता और खण्डकाव्य के भेद को समझलेता है 2. पौराणिक कथा का विश्लेषण 3. पौराणिक आदर्श विचारों का अनुकरण करता है 4. आधुनिक और पौराणिक विचारों का मुल्यांकन 5. काव्य सृजन शैली का विकास
AECC	KAN103B32	**Kannada III**	1. ಹೊಸಗನ್ನಡ ಸಾಹಿತ್ಯದಲ್ಲಿ ವಿವಿಧ ಮನೋಧರ್ಮಗಳನ್ನು ಚರ್ಚಿಸುವರು 2. ಸ್ಪಕೃತಿಆರಾಧನೆಯೊಂದಿಗೆಡಾಂಭಿಕ ಭಕ್ತಿಯ ನಿರಾಕರಣೆಯನ್ನು ಮುನರಾವಲೋಕನ ಮಾಡುವರು 3. ಜಾಗತಿಕ ಸಂದರ್ಭದಲ್ಲಿ ಬಂಡವಾಳಶಾಹಿಗಳ ಶೋಷಣೆಯಿಲ್ಲದೇಉದ್ಯೋಗ ಕ್ಷೇತ್ರಗಳ ಅಭಿವೃದ್ಧಿಯನ್ನು ಸಾಧಿಸುವಕುರಿತುಚರ್ಚಿಸುವರು 4. ಮನರಂಜನೆ ಹಾಗೂ ವೈಜ್ಞಾನಿಕ ಕ್ಷೇತ್ರಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಕಲಿಯುವರು 5. ಶರಣ. ಸಂಸ್ಕೃತಿಯಿಂದ ಸಮಾಜದ ಬದಲಾವಣೆಗಳನ್ನು ವಾಸ್ತವ ಬದುಕಿನಜೊತೆಯಲ್ಲಿ ಹೋಲಿಸುವರು
Compulsory Courses			
AECC	ENG103A32	**Basics of Technical Writing and Organizational Communication**	1. Demonstrate efficiency in researching and organizing information for the effective delivery of a clear, articulate speech to accomplish a specific purpose. 2. Recognize and apply effective organizational communication techniques
AECC	NES102A01	**Environmental Science**	1. Discuss the overexploitation of natural resources. 2. Appraise the components of the ecosystem. 3. Assess the conservation of biodiversity. 4. Criticize the mitigation process of natural disasters. 5. Survey the effects of pollution in the environment. 6. Recommend the various policies for the betterment of the environment.
DSCC	COM204A31	**Corporate Accounting**	1. Understand the underwriting of shares and valuation of goodwill and shares. 2. Prepare the company financial statements and compute the profit prior to incorporation.
DSCC	COM204A32	**Law and Practices of Banking**	1. Identify the different types of relationships between banker and customer 2. Compare the role of paying banker and collecting banker and discuss the principles of bank lending 3. List the different types of bank customers and summarize the various principles governing them 4. Compare the various services of banks to its customers 5. Analyze the regulatory framework and policies influencing bank operations

DSCC	COM204A33	Financial Management	1. Understand both the theoretical and practical role of financial management. 2. Ability to analyze complicated scientific and professional problems and view a situation critically, address the current financial management issues of a company and take decisions
DSCC	COM204A34	Principles of Marketing and Services	1. Demonstrate a clear understanding of the marketing concept. 2. Demonstrate how organizations use the four P's of marketing mix to market to their target customers

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IV Semester

Course Type	Course Code	Course Title	Course Outcomes
MIL [Any One to be Opted]			
AECC	AEN103A41	Additional English IV	1. Interpret select poems of Robert Frost, Sarojini Naidu and William Blake 2. Explain the style and significant features of prose writings of R. K Narayan, Willa Cather, Doris Lessing, O. Henry, and Booker. T. Washington 3. Compare the ethical and cultural differences in Wole Soyinka's play 'The Lion and the Jewel' and learn the unique native culture of Nigeria 4. Assess the issues related to marriage, education, moral code of conduct, the concept of sublime, modernity, tradition, and the mindsets of human beings in life 5. Appraise the literary devices and techniques used in poetry and prose 6. Formulate grammatically correct sentences using proper punctuations 7. Create citations of books, articles and journals using MLA format 8th edition
AECC	HIN103B42	Hindi IV	1. हिन्दी साहित्य में नाटक अध्ययन करने की शैली को समझलेता है 2. नाटक में निहित विचारों का विश्लेषण 3. हिन्दी नाटक में अभिव्यक्त विचारों का मूल्यांकन 4. निबंधों में निहित आदर्श विचारों का अनुकरण करता है 5. नाटक सृजन एवं रंगमंच कौशल्स का विकास
AECC	KAN103B42	Kannada IV	1. ಭಕ್ತಿ ಸಾಹಿತ್ಯದ ಮುಖ್ಯ ಗುರಿಗಳು ಪ್ರಸ್ತುತ ಸಮಾಜದ ಬದಲಾವಣೆಗೆ ಸ್ಪಂದಿಸುವ ವಿವಿಧ ಬಗೆಗಳನ್ನು ತಿಳಿಯುವರು 2. ಲೇಖನ ರಚನೆ ಹಾಗೂ ಕತ್ರಿಕಾ ಬರಹಗಳ ಕೌಶಲ್ಯ ಇವುಗಳ ನಡುವಿನ ವ್ಯತ್ಯಾಸವನ್ನು ಅಧ್ಯಯನ ಮಾಡುವರು 3. ಸಮಾಜದಲ್ಲಿ ಕಂಡುಬರುವ ವಿವಿಧ ಕ್ಷೇತ್ರಗಳ ಹೋರಾಟ ಹಾಗೂ ಚಳುವಳಿಗಳ ವಿವಿಧ ನೆಲೆಗಳನ್ನು ಚರ್ಚಿಸುವರು 4. ಸಾಹಿತ್ಯ ಹಾಗೂ ವೈಜ್ಞಾನಿಕ ಕ್ಷೇತ್ರಗಳ ಮೂಲಕ ಸಾಮಾಜಿಕ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಕಲಿಯುವರು 5. ಸಮೂಹ ಮಾಧ್ಯಮಗಳೊಂದಿಗೆ ಸಾಹಿತ್ಯ ಅಭಿವ್ಯಕ್ತಿಯ ಕೊರತೆಗಳ ಹಾಗೂ ಸಾಧ್ಯತೆಗಳನ್ನು ಮರುಪರಿಶೀಲಿಸುವರು
Compulsory Courses			
DSCC	COM204A41	Advanced Corporate Accounting	1. Understand the capital restructuring of the company. 2. Understand the liquidation process of the company
DSCC	COM204A42	Cost Accounting	1. Understand the various techniques of cost accounting. 2. Identify the various elements of cost to prepare the cost sheet
DSCC	COM204A43	Equity and Commodity Markets	1. Identify the difference between equity and commodity markets. 2. To enrich their knowledge in trading of securities

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DSCC	COM203A44	**International Business Environment**	1. Perform PEST analysis of international business, and identify modes of entry, stages, methods, and impact of international business 2. Distinguish among Indian, MNC, Global, TNC companies, and evaluate merits and demerits of the organizational structure of MNC 3. Discover the information required for international marketing and plan the decision-making process for international business 4. Compare between HRM and IHRM, and application of selection approach, orientation, training; identify international adjustment stages, and reasons for expatriate failure 5. Compare merits and demerits of economic integration, classify major trading blocks, analyze the role of the WTO in international business, and assess the EXIM process
DSCC	COM204A45	**Macro Economics For Business Decisions**	1. Understand the working of an economy and its relationship with business decision making.
NCCC	LSE5A2A41	**Life Skills Education**	1. Develop self-competency and confidence in their day to day life 2. Evaluate the problems and find the sustainable solutions in their daily life 3. Enhance interpersonal relationship effectively in the community 4. Develop coping mechanisms to manage their stress effectively in their environment

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V Semester

Course Type	Course Code	Course Title	Course Outcomes
DSCC	COM204A51	Methods and Techniques of Cost Accounting	1. Apply various costing systems in practical scenarios. 2. Understand the process, operating and contract costing. 3. Prepare and analyze variances and flexible budgets.
DSCC	COM204A52	Income Tax I	1. Acquaint themselves with the basic concepts of income tax and understand the legal, regulatory and administrative framework of taxes. 2. Demonstrate progressive learning of various tax issues and tax forms related to individuals. 3. Understand the concepts on incidence of taxes with regard to the residential status of individuals and self-assess heads of income.
DSCC	COM204A53	International Financial Reporting Standards	1. Understand the conceptual framework for financial reporting under both the U.S. generally accepted accounting principles (GAAP) and international financial reporting standards (IFRS). 2. Provides an in-depth analysis of the accounting and disclosure requirement under IFRS and understand the approach to restate and interpret the financial statements as per IFRS. 3. Understand the IFRS framework in comparison with the Indian financial reporting requirements (Indian GAAP) and explain the differences in Indian GAAP and IFRS.
DSCC	COB204A51	Business Analytics	1. Analyze the business data through various statistical techniques 2. Communicate mathematical ideas effectively both in oral and written form 3. Use a variety of visual models for representing the results of analysis 4. Apply basic business analytics techniques to business problems
DSCC	COB204A52	Business Forecasting	1. formulate time series models including exponential smoothing methods, ARIMA methods, and innovations state space models 2. use SAS to fit and analyze such models to data use a variety of visual models for representing the results of analysis 3. communicate effectively, in both oral and written form, using and justifying argument within reports and presentations 4. understand the importance of incorporating uncertainty in forecasting
SEC	COM402A51	Entrepreneurship Development	1. Discover the dynamics of the entrepreneurial world and the role of government in encouraging entrepreneurships 2. Identify and discuss the potential of small scale industries in the development of the economy and explain the sickness in sse's 3. Analyze the business environment in order to identify business opportunities 4. Design viable business plan considering the various aspects of feasibility and discuss common pitfalls 5. List the various institutional assistance provided to small scale enterprises

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VI Semester

Course Type	Course Code	Course Title	Course Outcomes
DSCC	COM203A61	**Business Laws**	1. Equip students with current law, rules, and regulations related to settling business disputes. 2. Understand the legal framework and evaluate concepts of intellectual property, consumer protection and trade secrets
DSCC	COM204A62	**Income Tax II**	1. Compute taxable income from business and capital gains and the statutory exclusions that are permitted. 2. Understand various other components of total income and determination of tax liability.
DSCC	COM204A63	**Management Accounting**	1. Analyze and interpret the financial statements by applying accounting ratios. 2. Prepare fund flow and cash flow statements. 3. Understand Independently to prepare management report for decision making
DSCC	COM204A64	**Principles of Auditing**	1. Know the various principles and methods of auditing and their applications. 2. Understand the various KRA's of organizations, ways to prevent and detect frauds and errors by applying the principles and tools of Auditing. 3. Know the process of audit.
DSCC	COB204A61	**Business Simulation**	1. Solve Monte Carlo and discrete event simulation problems using @Risk and Simul8, respectively 2. Use different types of simulation and have insight into the domains in which it can usefully be applied 3. Formulate system dynamics problems to solve qualitatively or quantitatively to understand how they are used and how they behave 4. Experiment using the three different simulation approaches
DSCC	COB204A62	**Business Analytics Programming**	1. Understand the software development techniques that constitute good programming practice 2. Design and implement an algorithm to conduct technical calculations, manipulate data and create graphical user interfaces 3. Use techniques for debugging an algorithm 4. Handle files using a programming language and integration with other packages such as excel