



Seshadripuram Educational Trust
SESHADRIPURAM ACADEMY OF BUSINESS STUDIES
(Permanently Affiliated to Bangalore university)
NAAC Accredited 'B' Grade

CA Site No.18, 3rd Main, Kengeri Satellite Town, Bengaluru-560060



+91 80-2828 8676



principal.sabskst@gmail.com



www.sabs.ac.in

B.COM PROGRAMME OUTCOMES

At the end of B.Com program, the students will be able to:

PO 1 – Understand how business knowledge is applied in both theoretical and practical contexts. Build a strong foundation in business, management, and accounting topics.

PO 2 – Explore a range of employment opportunities in the management, accounting, and business-related professions. Recognize ways business knowledge is applied in both theoretical and practical contexts.

PO 3 – Develop students' capacity for critical thought. Identify the steps and criteria that must be accomplished when preparing the financial statements of banks and insurance companies.

PO 4 – Develop students' capacity for critical thought. Identify the steps and criteria that must be accomplished when preparing the financial statements of banks and insurance companies.

PO 5 – Strengthen business transaction skills and acquire the fundamentals of efficient and effective utilization of funds.

PO 6- Develop entrepreneurial skills and Incorporate ethical and moral values.



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B.B.A. PROGRAMME OUT COMES

At the end of three years B.B.A. programme, with specialization in Finance / Human Resource Management / Marketing Management, the students will be able to:

PO 1 – Develop a strong foundation in business and management topics, and the individual must be able to exhibit competence, professionalism, and teamwork abilities.

PO 2 – The learners will have a general understanding of how businesses operate. Explore a number of management and business-related career options.

PO 3 – Empower students with the tools they need to succeed in their career advancement. strengthen students' skills in organizational management.

PO 4 – Enter a master's programme, such as an MBA or M.Com, and pursue professional programmes, such as CA., CMA, or CS. Obtain the abilities required for productive business communication.

PO 5 – Students will be able to assess, explore into, and resolve important business problems. Incorporate ethical and moral values and develop your entrepreneurial abilities.

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COURSE OUTCOME FOR BBA

S.No	Course type and Course code, Semester	Course name	Course Outcomes
1	1 Sem DSC 1.1	Management Innovation	CO 1-Enhance their knowledge and skills which are essential for success in management careers. CO 2-Understand the concepts related to Business Management. CO 3-Adapt to the changing opportunities. CO 4- Understand management information systems in practice. CO 5-Understand the role of Artificial Intelligence in Business Decisions.
2	1sem DSC 1.2	Financial Accountancy	CO 1-Understand the Basic Concepts of Accounting. CO 2-Pass Journal Entries and Prepare Ledger Accounts. CO 3- Prepare Subsidiary Books. CO 4-Prepare Trial Balance and Final Accounts of Proprietary concern. CO 5-Use Accounting Concepts in Spreadsheet.
3	1Sem DSC 1.3	Marketing Management	CO 1-Understand the Concepts and Functions of Marketing. CO 2-Analyse Marketing Environment its Impact on

			<p>the Business.</p> <p>CO-3-Understand the Consumer Behaviour</p> <p>CO 4-Describe Marketing Mix and also strategize Marketing Mix</p> <p>CO 5-Describe Service Marketing Mix.</p> <p>CO 6-Use the Technology in Market Survey and Collection of Data.</p> <p>CO 7-Understand the Various Acts Related to Marketing</p>
4	1 Sem SEC	Digital Fluency	<p>CO 1-Understand the Fundamentals of computers.</p> <p>CO 2-Work in Word Processor effectively.</p> <p>CO 3-Discover the arena of the Internet and its possibilities.</p> <p>CO 4-Effectively communicate through email</p>
5	1Sem SEC-SB	Spreadsheet for Business	<p>CO 1-Understand the basic concepts of Spreadsheet</p> <p>CO 2-Summarize data using Functions</p> <p>CO 3-Apply Conditions using formulas and Functions</p> <p>CO 4-Implement Basic financial Concepts in a Spreadsheet</p>
6	1 Sem OEC, 1.5	Business Organization	<p>CO 1-Understand the nature, objectives and social responsibilities of business.</p> <p>CO 2-Acquire the ability to describe the different forms of organizations.</p> <p>CO 3-Understand the basic concepts of management.</p> <p>CO 4-Understand the functions of management. CO 5-Understand the different types of business combinations.</p>
7	1 Sem OEC, 1.5	Office Organization and Management	<p>CO 1-Understand the basic knowledge of office organisation and management</p> <p>CO 2-Demonstrate skills in effective office organization</p>

			<p>CO 3-Demonstrate the ability to maintain office records</p> <p>CO 4-Demonstrate the ability to maintain digital records.</p> <p>CO 4- Understand the different types of organisation structures and responsibilities as future office managers.</p>
8	1 Sem OEC, 1.5	Tourism and Travel Management	<p>CO 1-Understand the fundamental concept of Tourism.</p> <p>CO 2-Overview of the Tourism products and resources of India.</p> <p>CO 3-Understand the basic concept and various components of Tourism management.</p> <p>CO 4-Understand the Functions and Types of Travel Agents and Tour Operators.</p> <p>CO 5-Familiarize the concept of Transport and Accommodation.</p>
9	1 Sem OEC, 1.5	Event Management	<p>CO 1-Understand the process of organizing an event.</p> <p>CO 2-Understand the importance of a checklist in organizing an event.</p> <p>CO 3-Familiarize with organizing corporate events.</p> <p>CO 4-Obtain a sense of responsibility for the multidisciplinary nature of event management.</p> <p>CO 5-Learn to promote the events.</p>
10	2 Sem 2.1 DSC	Financial Accounting and Reporting	<p>CO 1-Exercise the accounting treatments for the departmental undertaking, and the accounting treatments in inter departmental transfers.</p> <p>CO 2-Demonstrate various accounting treatments for dependent branches</p> <p>CO 3- Learn various methods of accounting for hire purchase transactions.</p> <p>CO 4-Learn the methods and accounting procedures</p>

			of fire insurance claims CO 5-Understand the Basic Concepts of international Reporting Standards
11	2 Sem 2.2 DSC	Human Resource Management	CO 1-Describe the role and responsibility of Human resources manager. CO 2-Describe HRP, Recruitment, Selection and retention process. CO 3-Describe induction, training, and compensation aspects. CO 4-Explain performance appraisal and its process. CO 4-Demonstrate Employee Engagement.
12	2.3 DSC	Business Environment	CO 1-Understanding of components of the business environment. CO 2-Analyze the environmental factors influencing business organizations. CO 3-Demonstrate Competitive structure analysis for select industries. CO 4-Explain the impact of fiscal policy and monetary policy on business. CO 5-Analyze the impact of economic environmental factors on business.
13	2.4 (OEC)	Retail Management	CO 1-Understand the Retail Business CO 2-Understand the business operations in Retailing CO 3-Have an overview of the structure and formulate the retail strategies of Retail Business CO 4-Apply the Retailing principles and Theories CO 5-Explore career opportunities in the Retail sector .
14	2.4 (OEC)	Management of Non-Government Organizations	CO 1-Understand the Fundamental concept of NGO. CO 2-An overview of the strategy, and structure of NGO. CO 3-Understand the managerial skill of NGO

			<p>CO 4-Analyze and understand the challenges faced by NGO</p> <p>CO 5- Find career opportunities.</p>
15	3 Sem DSC 3.1	Elements of Cost Accounting	<p>CO 1-Understand concepts of cost accounting & Methods of Costing.</p> <p>CO 2-Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory.</p> <p>CO 3-Make use of payroll procedures & compute idle and over time. Discuss the methods of allocation, apportionment & absorption of overheads.</p> <p>CO 4-Prepare cost sheet & discuss cost allocation under ABC.</p>
16	BBA 3.2	Organisational Behaviour	<p>CO 1-Understand the role of OB in business organization.</p> <p>CO 2-Understanding the Behaviour of Individual</p> <p>CO 3- Understand the group behaviour and Team dynamics</p> <p>CO 4-Learn various motivation and leadership theories</p> <p>CO 5-Understand the process of organizational development</p>
17	BBA 3.3 DSC	Business Statistics	<p>CO 1-To understand the basic of statistical data collection and classification</p> <p>CO 2-To Present the data through table and diagrams</p> <p>CO 3-To Analyse the data using the various averages and dispersion</p> <p>CO 4-To Interpret the data using correlation and regressions</p> <p>CO 5-To understand changes in data over a period of time through construction of index number</p>

18	3.6.1 Open Elective Course (OEC)	Rural Marketing	<p>CO 1-Describe the importance and application of various concepts of rural marketing.</p> <p>CO 2-Demonstrate the appropriate selection of the segmentation, targeting and positioning strategies along with the environmental factors that influence rural consumers' buying behavior. CO 3-Design a Pricing Strategy that suits the characteristics of rural products and stage in the product life cycle.</p> <p>CO 4-Formulate the appropriate marketing communication and rural distribution channel plans to promote and deliver the rural products.</p> <p>CO 5-Appraise the recent trends in Rural marketing and the application of digital technology in rural marketing.</p>
19	3.6.2 Open Elective Course (OEC)	Social Media Marketing	<p>CO 1-Understand social media marketing goals for successful online campaigns.</p> <p>CO 2-Analyze the effective social media marketing strategies for various types of industries and businesses.</p> <p>CO 3-Design social media content and create strategies to optimize the content's reach to the target audience.</p> <p>CO 4-Appraise the reach and track progress in achieving social media objectives with a variety of measurement tools and metrics.</p> <p>CO 5-Design a suitable social media campaign for the business goals.</p>
20	BBA 4.1 DSC	Management Accounting	<p>CO 1-Understand various management systems.</p> <p>CO 2-Analyze and provide recommendations to improve the operations of organizations through the application of Management accounting techniques.</p> <p>CO 3-Evaluate the benefits of different conventional and contemporary Management systems</p>

			<p>CO 4-Prepare analyses of various special decisions, using relevant management techniques</p> <p>CO 5-Apply management accounting and its objectives in facilitating decision making.</p>
21	BBA 4.2.1 DSC	Business Analytics	<p>• Understand types of analytics and data models • Understand the role of data indecision making, sources and types of Data. • Ability to analyse data using different data analytic tools and draw inferences. • Understand applied statistics for business problems. • Demonstrate visualization of data.</p>
22	BBA 4.2.2	Indian Financial System	<p>CO 1-Understand the financial system, Institutions, financial markets and services.</p> <p>CO 2-Analyse the concepts relevant to Indian financial market and relevance.</p> <p>CO 3-Understand concept of financial services, types and functions.</p> <p>CO 4-Understand the types of financial Instruments.</p> <p>CO 5-Demonstrate an understanding the functioning of stock markets.</p>
23	4.3	Financial Management	<p>CO 1-Identify the goals of Financial Management.</p> <p>CO 2-Enrich knowledge about financial decision making.</p> <p>CO 3-Evaluate projects using capital budgeting techniques.</p> <p>CO 4-Design optimum capital structure using EBIT and EPS analysis.</p> <p>CO 5-Evaluate working capital effectiveness in an organization.</p>
24	4.7.1 (OEC)	Business Leadership Skills	<p>CO 1-Understand the significance of leadership skills for effective people management.</p> <p>CO 2-Increase the comprehension of leadership through various leadership theories.</p>

			<p>CO 3-Analyse different leadership styles, types, patterns and functions.</p> <p>CO 4-Demonstrate an understanding of various leadership approaches for effective management of people.</p> <p>CO 5-Demonstrate an awareness of ethical leadership.</p> <p>CO 6-Understand the emerging trends in Leadership.</p>
25	4.7.2 (OEC)	Personal Wealth Management	<p>CO 1-Demonstrate an understanding of the importance of Wealth Management and Financial Planning in personal life.</p> <p>CO 2- Identify the Real Estate Investment Routes and understand the tax planning that minimises tax burden.</p> <p>CO 3-Select and Apply the Asset Allocation strategies to balance between Risk and Return. CO 4-Anlayse the Retirement Planning Benefits and retirement strategies to provide regular income for life.</p> <p>CO 5-Understand the basic principles and importance various insurance policies.</p>



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COURSE OUTCOME FOR B.COM

S.No	Course type and Course code, Semester	Course name	Course Outcomes
1	1 st Sem B.Com. 1.1 (DSC)	Financial Accountancy	CO 1- Understand the Basic Concepts of Accountancy CO 2-Exercise the accounting treatments for consignment transactions & events in the books of consignor and consignee. CO 3-Demonstrate various accounting treatments for dependent branches CO 4-Learn various methods of accounting for hire purchase transactions. CO 5-Outline the emerging trends in the field of accounting CO 6-Demonstrate e-Treatment of Accountancy
2	1.2 (DSC)	Business Management & Startups	CO 1-Design and demonstrate the strategic plan for the attainment of organizational goals. CO 2- Compare and choose the different types of motivation factors and leadership styles. CO 3-Understand startups Opportunities and Financial Issues of Startups CO 4-Understand the support extended by

			Incubators & Major Startups Incubators in India. CO 5-Understands Government Initiatives for Startups in India.
3	1.3 (DSC)	Principles of Marketing	CO 1-Understand the basic concepts of marketing and assess the marketing environment. CO 2-Analyse the consumer behaviour in the present scenario and marketing segmentation. CO 3-Discover the new product development & identify the factors affecting the price of a product in the present context. CO 4-Judge the impact of promotional techniques on the customers & importance of channels of distribution. CO 5-Outline the recent developments in the field of marketing.
4	1.4 (SEC – SB)	Digital Fluency	CO 1-Understand the Fundamentals of computers. CO 2-Work in Word Processor effectively. CO 3-Discover the arena of the Internet and its possibilities. CO 4-Effectively communicate through Email
5	1.4 (SEC – SB)	Spreadsheet for Business	CO 1-Understand the basic concepts of Spreadsheet CO 2-Summarize data using Functions CO 3-Apply Conditions using formulas and Functions CO 4-Implement Basic financial Concepts in Spreadsheet
6	1.5 Open Elective Course (OEC)	Financial Literacy	CO 1-Describe the importance of financial literacy and list out the institutions providing financial services; CO 2-Prepare financial plan and budget and manage personal finances; CO 3-Open, avail, and manage/operate services

			<p>offered by banks;</p> <p>CO 4-Open, avail, and manage/operate services offered by post offices;</p> <p>CO 5-Plan for life insurance and property insurance & select instrument for investment in shares</p>
7	1.5 Open Elective Course (OEC)	Business Documents	<p>CO 1-Develop self-confidence to fulfill the documentation.</p> <p>CO 2-Able to understand the formalities of bank & day to day transactions.</p> <p>CO 3-Get in-depth knowledge in LIC & Office Documents</p>
8	2nd SEM B.Com. 2.1 (DSC)	Advanced Financial Accounting	<p>CO 1-Understand and compute the amount of claim for loss of stock and the concept of loss of profit.</p> <p>CO 2-Deal with inter-departmental transfers and their accounting treatment.</p> <p>CO 3-Prepare financial statements from incomplete records.</p> <p>CO 4-Learn to deal with accounting for royalty transactions.</p> <p>CO 5-Compute Average Due Date and preparation of Account current.</p>
9	B.Com. 2.2 (DSC)	Business Ethics	<p>CO 1-Understanding the importance of ethical behavior in business and the community.</p> <p>CO 2-Provide skills for recognising and resolving ethical issues in business;</p> <p>CO 3-Critical self-examination of one's own values, as well as appreciation for the relevance of personal values in the business/workplace.</p> <p>CO 4-Encourage self-reflection on the ethical dimensions of your own decisions in the workplace.</p>

10	B.Com. 2.3 (DSC)	Banking Innovations	CO 1-Understand the Banking System in India. CO 2-Understand the procedure involved in opening and operating different accounts. CO 3-Understand the procedure involved in Availing different types of Loans. CO 4-Examine the different types of negotiable instruments & their relevance in the present context. CO 5-Understand the technology in Banking.
11	B.Com. 2.4 Open Elective Course (OEC)	E - Business	CO 1-Understand the basic concepts of E-commerce; CO 2-Have the knowledge of the different types of E-Commerce Models. CO 3-Understand the processes of developing and implementing E-Payments. CO 4-Be aware of the ethical, social, and security issues of E-commerce. CO 5-Distinguish the different stages of developing a website.
12	2.4 Open Elective Course (OEC)	Fundamentals of Investments in Capital Market.	CO 1-Increasing public understanding of SEBI, its goals, powers, management, and functions. CO 2-Introduce the mechanisms of stock market activities. CO 3-Understanding the practical aspects of primary market operations & book building process CO 4- Creating an insight into the functions of stock exchange and their working
13	3rd SEM 3.2.1 DSC	Business Mathematics & Statistics	CO 1-Familiarize with simple and compound interest CO 2-Understand problem solving techniques using equation methods CO 3-Familiarize with the matrices and various

			<p>roles of determinants</p> <p>CO 4-Comprehend the measures of various distributions and averages</p> <p>CO 5-Validate the application of correlation and regression in business decisions.</p>
14	3.2.2 DSC	Indian Financial Services	<p>CO 1-Understand the financial system, Institutions, financial markets and services.</p> <p>CO 2-Analyse the concepts relevant to Indian financial market and relevance.</p> <p>CO 3-Understand concept of financial services, types and functions.</p> <p>CO 4-Understand the types of financial Instruments.</p> <p>CO 5-Demonstrate an understanding the functioning of stock markets.</p>
15	3.3 (DSC)	Company Law & Administration	<p>CO 1-Understand the different types of companies and CSR Activities under Companies Act 2013</p> <p>CO 2-Familiarizes on the procedure of Formation of a Company</p> <p>CO 3-Understand the roles and responsibilities Key Managerial Personnel</p> <p>CO 4-Understand the modes for source of capital and Books of Accounts</p> <p>CO 5-Understand the significance of corporate Meeting and procedure of winding up of a company</p>
16	3.7.1 Open Elective Course (OEC)	Entrepreneurship Skills	<p>CO 1-Identify the Factors that influence Entrepreneurship.</p> <p>CO 2-Understand the Skillsets required for Entrepreneur.</p> <p>CO 3-Identify the opportunities for developing Entrepreneurship skills through National and State Level Institutions.</p>

			<p>CO 4-Role played by MSME in the development of Indian Economy.</p> <p>CO 5-Identify the different Government Schemes available for promoting Entrepreneurs in India.</p>
17	3.7.2 Open Elective Course (OEC)	Investments in Stock Market	<p>CO 1-Describe the Investment avenues and the investment environment</p> <p>CO 2-Measure risk and return associated with investments</p> <p>CO 3-Apply fundamental and technical analysis in stocks investment</p> <p>CO 4-Understand the dynamics of investing in stock markets</p>
18	4th SEM B.Com. 4.1	Advanced Corporate Accounting	<p>CO 1-Know the procedure of redemption of preference shares.</p> <p>CO 2-Comprehend the different methods of Mergers and Acquisition of Companies</p> <p>CO 3-Understand the process of internal reconstruction.</p> <p>CO 4-Prepare the liquidators final statement of accounts.</p> <p>CO 5-Understand the recent developments in accounting and accounting standards.</p>
19	4.2 DSC	Cost Accounting	<p>CO 1-Understand concepts of cost accounting & Methods of Costing.</p> <p>CO 2-Outline the Procedure and documentations involved in procurement of materials & compute the valuation of Inventory. CO 3-Make use of payroll procedures & compute idle and over time.</p> <p>CO 4-Discuss the methods of allocation, apportionment & absorption of overheads.</p> <p>CO 5-Prepare cost sheet & discuss cost allocation under ABC.</p>
20	4.3 DSC	Business	<p>CO 1-Recognize the laws relating to Contracts</p>

		Regulations	<p>and its application in business activities.</p> <p>CO 2-Acquire knowledge on bailment and indemnification of goods in a contractual relationship and role of agents.</p> <p>CO 3-Comprehend the rules for Sale of Goods and rights and duties of a buyer and a seller.</p> <p>CO 4-Distinguish the partnership laws, its applicability and relevance.</p> <p>CO 5-Rephrase the cyber law in the present context.</p>
21	4.7.1 (OEC)	Corporate Governance	<p>CO 1-Identify the importance of corporate governance.</p> <p>CO 2- Know the rights, duties and responsibilities of Directors. •</p> <p>CO 3- Analyze the legal & regulatory framework of corporate governance.</p> <p>CO 4- Outline the importance and role of board committee.</p> <p>CO 5-Understand the major expert committees' Reports on corporate governance.</p>
22	4.7.2 Open Elective Course (OEC)	Investments in Commodity Markets	<p>CO -1 Describe the conceptual framework of derivatives and the factors contributing to the growth of derivatives.</p> <p>CO-2 Elucidate the composition and structure of commodity markets.</p> <p>CO 3-Differentiate between Futures, Forwards, options and its trading strategies.</p> <p>CO -4 Classify the different types of orders, settlements and risks in the context of commodity trading.</p>