

# **POs & COs**

**B.Com.(Comp. App.)**

**B.Com.(Bus. Ana.)**

**B.Com.(Honors)**



S. P. Sampathy's Siva Sivani Educational Society (2906/97)

**SIVA SIVANI DEGREE COLLEGE**

(Affiliated to Osmania University)

# SEMESTER I



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S. P. Sampathy's Siva Sivani Educational Society (2906/97)

**SIVA SIVANI DEGREE COLLEGE**

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**B.COM (COMPUTER APPLICATION)**

**SEMESTER-ONE**

**SUBJECT: ENGLISH**

**COURSE CODE: ELS1**

<b>COURSE OBJECTIVE:</b>		
<ol style="list-style-type: none"><li>1. To bring out vibrancies, color and show imagery in Indian poet's work</li><li>2. To show towering personalities and display their success stories.</li><li>3. To teach empathy towards the unfortunate in society.</li><li>4. To learn right pronunciation and grammar.</li></ol>		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	<p>In the bazaars of Hyderabad ( Sarojini Naidu)</p> <p>Lesson outcome: In the bazaars of Hyderabad, was a part of the Swadesi Movement, an Indian freedom Movement. The poet wanted to deliver the message that the traditional Indian Products made of Pure materials were of very high quality.</p> <p>The Eyes are not here: (Prose)</p> <p>The story is very interesting to read. Ruskin shows important message for all human being. We should always be alert and not to hide our weakness</p>	<p>The poem is all about the diversity and self-sufficiency of an Indian Market in British India.</p> <p>We also learn how others should not treat a handicapped person as a liability but encourage him and bring out the best in him.</p>
2	<p>"IF" (Poem) by Rudyard Kipling</p> <p>The poem teaches us to overcome obstacles in life. We are all equal and no one is above anyone else. Use your every minute of your time wisely.</p>	<p>Programme outcome of the poem "IF"</p> <p>: Always do what is right ,follow your dreams, Be realistic, set goals.</p> <p>The essay shows how using polite words and phrases like 'please' and 'thank you' can change the course of</p>



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	<p>On Saying Please" (Prose) by A. G. Gardiner</p> <p>This prose deals with socially issues that we across in social life. It explains to us that bad behavior though not punishable is not acceptable.</p>	<p>our day. Bad behavior cannot be aggressive or violent, good behavior can be welcomed</p>
3	<p>Ulysses (Poem)</p> <p>Ulysses: Tennyson states the need of going forward and braving the struggle of life.</p> <p>Seeing People off (Prose);</p> <p>The story tells us about how people behave at railway stations and bus stops.</p>	<p>Programme Outcome:</p> <p>Ulysses declares that it is disgraceful to "store and hoard" himself, sitting safely in one place just to extend his life "[f]or some three suns."</p> <p>The story also tells us how strangers are taken care off at the station by those who register with the agency in seeing them off at the station</p>
4	<p>On his having arrived at the age of 23 (Poem) by John Milton.</p> <p>Milton dissatisfaction of his young age wasted .</p> <p>Shyness ,My shield (Prose)</p> <p>Gandhiji s habit of not speaking turned out to be a blessing.His inability to speak turned out into a blessing.</p>	<p>Milton accomplishment in the literary field of his literary master piece 'Paradise Lost'.</p> <p>Shyness, My shield : Programme Outcome</p> <p>Gandhi could not ever speak at meetings. But this inability become a spiritual asset.</p>

### COURSE OUTCOME:

Upon Successful completion of course, a student will be able to

1. The students sensitivity to others problems is heightened.
2. Students learn values.
3. Students enrich vocabulary.
4. Students enjoy reading memorable stories.



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER: ONE**

**SUBJECT: TWO LANGUAGE (SANSKRIT)**

**COURSE CODE : SLS1**

**COURSE OBJECTIVE:**

- 1.To teach Mudhabhishekthum varadhathvm arhasi and Himalayo nama nagadhi rajahah
2. To impart about Dharmabhadho dhuvvarikaha and kruthagne nasthi nishkruthihi
- 3.To make them learn Esha dhramaha sanathanaha and Ajantha shabdaha
- 4.To Create awareness on Sandhis and samskutha Sambhashana Abhaysaha

Unit	Unit Objective	Program Outcomes
1	Mudhabhishekthum varadhathvm arhasi and Himalayo nama nagadhi rajahah	Enable the students to know about Ramayana and Character of Sri Rama and scriptures of Great poet maha kavi Kalidhasas.
2	Dharmabhadho dhuvvarikaha and kruthagne nasthi nishkruthihi	Understand about the greatness of Roughtionous and how to help others in society
3	Esha dhramaha sanathanaha and Ajantha shabdaha	Know how to use Sanskrit literature Neethi shlokasas and grammar
4	Sandhis and samskutha Sambhashana Abhaysaha	Students able to use Grammar and sentence formation of Sanskrit language.

**COURSE OUTCOMES:**

Upon Successful completion of course, a student will be able to

1. Facilitate in learning about the Ramayana, the attributes of Sri Rama, and the writings of the renowned poet Mahakavi Kalidhasas.
2. Recognize the virtues of Roughtionous and learn how to be a good neighbor.
3. Understand and use Sanskrit literature Grammar and Neethi shlokasas.
4. competent to create sentences in Sanskrit and apply grammar.



*K. Manoj*



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### B.COM (COMPUTER APPLICATION)

SEMESTER: ONE

SUBJECT: HINDI

COURSE CODE :SLS1

#### COURSE OBJECTIVE:

- I. To understand basic life lessons, knowledge of grammar and Hindi in literature it can help to students to build the skills of creativity and intellectual ideas and makes them to enrich their career.

Unit	Unit Objective	Program Outcomes
1	To learn what are the qualities required for human being.	Students can understand how to be in society as a good person.
2	To understand how to control human at the time of purchasing.	Students can understand proper utilization of money.
3	To know about historical widow system	What are the problems faced by widows in social and cultural challenges.
4	To learn the concepts of Indian culture	To be aware of civilized communication, beliefs, values, etiquette, and rituals.
5	Learn Indian structure	To acknowledge Indian architectures, is rooted in the history, culture, climatical conditions and religion of India.
6	To understand caste system in Indian in olden days	To learn how low cast people will be treated in olden days and Indian culture .
7	To learn concept of understand humanity nature and helping to their parents.	To understand to how-to live-in society and how to maintain good relationship with their parents.
8	To learn story about elder aunt(thai)	To learn about how to accept people.
9	To learn a story about realization towards parents	To acknowledge towards their parents.



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10	To learn story about Obedience towards peoples	To learn Obidence to their friend when problem arises how to be in society
11	Understanding about grammer.	To learn grammer part like Singler, plural, vibhakti

### COURSE OUTCOMES:

Upon Successful completion of course, a student will be able to

1. To learn moral of life stories.
2. How-to live-in society as a peron.
3. To lean how to overcome situation when problem arises.



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER: ONE**

**SUBJECT: ENVIRONMENTAL STUDIES**

**COURSE OUTCOME: AECC1**

<b>COURSE OBJECTIVE:</b>		
1. To create awareness about environmental problems among people.		
2. To develop attitude of concern for the environment in the students.		
3. To help students to explore possible solutions of environmental problems.		
Unit	Unit Objective	Program Outcomes
1	To create awareness about environment and ecosystem	Able to know the importance of Ecosystem, Bio Diversity and Natural Resources
2	To develop the concern about pollution and global issues.	Can analyse the impacts of environment pollution and Global issues
<b>COURSE OUTCOMES:</b>		
Upon Successful completion of course, a student will be able to		
1. Understand the transactional character of the environmental problems and ways of addressing them, including the interaction across local and global scales.		
2. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.		
3. Understand the importance of sustainable development and modern approaches that enable humans to protect the environment		



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER- ONE**

**SUBJECT: FINANCIAL ACCOUNTING -I**

**COURSE CODE: DSC101**

<b>COURSE OBJECTIVE:</b>		
The program outcome is to enable students to learn core concepts of Financial accounting in details with hands –on experience in programming		
<b>UNIT</b>	<b>UNIT- OBJECTIVE</b>	<b>PROGRAM OUTCOME</b>
<b>C01</b>	learnt how to record the journal entry and to post the same in the ledger and to prepare the trial balance based on accounting standards given by ASB	Recall the students accounting concepts, principles, advantages and disadvantages and double entry system concept.
<b>C02</b>	learnt how to prepare different types of subsidiary books. Mainly single, double, three column and petty cash book.	enable the students to have knowledge on journal entries and ledgers with rules of accounting system.
<b>C03</b>	learnt clearly why there will be different balances in the cash book and pass book and how to ratify the same on the bank reconciliation statements.	recall the students to find out the errors and balancing the cash and passbook.
<b>C04</b>	In this unit students learns what are the different types of error and how to rectify the sum and definition of deprecation and how to calculate the same	providing the knowledge on depreciation methods and also following the rectification of errors.
<b>C05</b>	learnt how to prepare final account to find out gross profits and loss in justify A/c and to know the final position of entity with the help of balance sheet.	enable the students to have knowledge on trading, P&I and balance sheet problem and its analysis.
<b>COURSE OUTCOME</b>		
Up on successful completion of course, a student will be able to:		

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1. enable the students to acquire the knowledge on basic accounting rules and principles.
2. journalizing and posting to ledger in the business transactions. Identify the errors and to reconcile the bank statement  
by cash book.  
getting knowledge on calculation of depreciation on different methods and also rectify the errors.
3. Summaries the manufacturing, trading, profit & loss account and balance sheet with the support of financial and accounting transactions.



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER-ONE**

**SUBJECT: BUSINESS ORGANIZATION MANAGEMENT**

**COURSE CODE: DSC102**

<b>COURSE OBJECTIVE:</b>		
1. Examine the dynamics of the most suitable form of business organisation in different situations.		
2. Evaluate the various elements affecting the business environment.		
3. Analyse business models for different organisations.		
4. Record and report emerging issues and challenges of business organizations.		
5. Evaluate changes in the working pattern of modern organizations		
<b>UNIT</b>	<b>UNIT –OBJECTIVE</b>	<b>PROGRAM OUTCOME</b>
<b>1</b>	Student should able to understand the concept of business and forms of business organization.	Demonstrate an understanding of every aspect of commerce and its allied subjects
<b>2</b>	Student should learn about concept of joint stock company and the process of registration	Apply the competencies and creativity to join the industry, pursue professional courses and undertake entrepreneurship
<b>3</b>	Student should be able to understand concept of management and administration	Develop diverse skills and specific capabilities to meet the challenges of the globalized world
<b>4</b>	They learn about concept of planning and organizing	Explore quality research in 24 commerce with multidisciplinary approach for sustainable development.
<b>5</b>	Learn about concept authorities, coordination and control	Recognize and demonstrate ethical and moral responsibility as empowered women in society and engage in lifelong learning.



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**COURSE OUTCOME:**

**Up on successful completion of course, a student will be able to**

1. To able to understand concept of business and forms of business organization
2. To able to understand the concept of joint stock company and the process of registration
3. To understand the concept of management and administration
4. To learn concept of planning and understanding
5. To able to understand authority, coordination and control



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER-ONE**

**SUBJECT: FUNDAMENTALS OF INFORMATION TECHNOLOGY**

**COURSE CODE: DSC103**

<b>COURSE OBJECTIVE:</b>		
The program outcome is to enable students to learn core concepts of Computers, information technology		
To understand about networks and information system and information security.		
<b>Unit</b>	<b>Unit –objective</b>	<b>Program Outcome</b>
1	Learn about Definition, Features, and Development of the Computer Computer Generations, Computer Classification, Computer Applications, Block Diagram of a Computer, The computer's capabilities and limitations. Computer systems' input/output devices	Students will enable to understand environmental problems at local and national level through literature and general awareness.
2	Learn about Binary Arithmetic, Binary, Octal, Decimal, Hexadecimal, Number System: Positional & Non Positional, switching between different number systems. Methods for storing and retrieving data, primary versus TWOary storage. Main Storage: TWOary storage	Understand the number system, binary number, conversion number system. Able to identify the storage or memory devices RAM and ROM
3	Learns about Software and its needs, Types of S/W. System Software Learns about Operating System, Utility Programs	Students can understand about what is software and operating system ,application s/W.



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	Programming Language: Machine Language, Assembly Language, High Level Language Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.	understand about programming language, they can find difference between the ,Machine Language, Assembly Language, High Level Language.
4	Introduce the core concepts of operating systems, such as processes and memory management, file systems, input and output device management and security. And about DOS,LINUX,UNIX ,WINDOWS OS .	This course will introduce the core concepts of operating systems, such as processes and memory management, file systems, input and output device management and security. The goal of the programming assignments is to give students some exposure to operating system
5	Learns about the use of all network devices within the network to transmit, exchange or otherwise share information and resources with one another. Learning Outcome: Understand network layers,	Understand network layers, structure/format and role of each network layer.
<b>COURSE OUTCOME:</b> <b>Students who successfully complete this course will be able to:</b> <ol style="list-style-type: none"><li>1. Understand fundamental information technology concepts.</li><li>2. Describe number systems and peripheral devices.</li><li>3. Demonstrate functions of operating system.</li><li>4. Use Internet based applications</li></ol>		



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# SEMESTER II



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER: TWO**

**SUBJECT: ENGLISH**

**COURSE CODE: ELS2**

**COURSE OBJECTIVE:**

1. To teach students the basics of grammar and teach them how one can write paragraph without making mistakes.
2. To teach students good literary work so that they can learn good moral things from that.
3. To learn different types of verbs and frequently used figures of speech.

Unit	Unit Objective	Program Outcomes
1	To expose students to good literary work. To teach them the basics of grammar and help them to write paragraph correctly	Students learnt good literary work and learnt to use words, sentences and paragraphs correctly using the right tenses. They understood the important factors for writing paragraphs and can write paragraphs.
2	To introduce different writers and their writings to students. To teach loan words and auxiliary verbs.	Students are inspired to write something on the current issues easily. Students know what loan words are and how it is used. They wisely use the essential to write a paragraph correctly.
3	Students are exposed to history and speeches given by famous people. To learn nonfinite verbs and descriptive writing.	Inspired to deliver speeches in public places and win awards in future. Know to write portmanteau words and can write descriptive writing in an amazing manner.
4	To introduce the works of famous writer Shakespeare. To teach them how one can excel in public speaking and argumentative writing. To learn few important frequently used simile and metaphors	Students learnt famous works of Shakespeare and can excel in Public speaking and use figures of speech correctly. They can write argumentative writing easily also.



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**COURSE OUTCOME:**

Upon Successful completion of course, a student will be able to

1. Students get an overall idea of grammar.
2. Students can deliver public speeches and use English appropriately.

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**B.COM (COMPUTER APPLICATION)**

**SEMSTER: TWO**

**SUBJECT: SECOND LANGUAGE(SANSKRIT)**

**COURSE CODE : SLS1**

<b>COURSE OBJECTIVE:</b>		
1. To develop attitude of Sakthuprasthasya mahathvam and Budhasya vayragyodhayaha.		
2. To be aware of Vignanika samhitha and nagangadathaha punarethi kupam.		
3. To know the qualities of daiwasurasampadvibhagayogaha.		
4. To teach the Samasaha and Samskrutha Sambhashana Abhyasaha.		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	Sakthuprasthasya mahathvam and Budhasya vayragyodhayaha	Understand the importance of Charity sacrifice and detachment to the world pleasures.
2	Vignanika samhitha and nagangadathaha punarethi kupam.	Know about Astrology, Astronomy and Regarding values of Friendship and Gratitude.
3	daiwasurasampadvibhagayogaha	Enable the students about Goddess qualities and Demons qualities in human being.
4	Samasaha and Samskrutha Sambhashana Abhyasaha	Know about Sanskrit grammar and sentence formation of Sanskrit language.
<b>COURSE OUTCOMES:</b>		
Upon Successful completion of course, a student will be able to		
1. Recognize the value of charity, selflessness, and disengagement from worldly pleasures.		
2. Learn about astrology, astronomy, and the importance of gratitude and friendship.		
3. Know about the characteristics of both goddesses and demons in humans.		
4. Understand the syntax and sentence structure of the Sanskrit language.		



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER: TWO**

**SUBJECT: HINDI**

**COURSE CODE : SLS1**

<b>COURSE OBJECTIVE:</b>		
1. Students can learn about life lessons.		
2. They can understand about political and environmental conditions.		
3. To understand about grammer.		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	To learn about kashmir	To learn history of Kashmir, climatical and weather, people living conditions and boundaries of kashmir.
2	To learn story about thai.	To learn how to accept people.
3	To lean about about politicians	To understand about politicians and how they are distributing their positions and powers.
4	To learn about Vivekananda life story.	To lean about great leader and his compassion and faith optimism and mindfulness.
5	To understand about Environmental	To understanding importance of environment.
6	To lean about dare ness of a women	To understand how women can survive their life's in critical conditions.
7	To learn about how people can convert situations in matters of money	To understand about people surrounded by us ,how they are converting situations in matters of money.
8	Story about a person who can dedicate his entire life towards their family	To learn how parent are sacrifice their life towards their children's.
9	To lean story of parents	To understand moral of how parents dedicating their life to their children ,but when it turn to children why they are not dedicating their time to their parents.



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10	To leann story about seliva.	To understand about how to get abstracles.
11	To lean grammer	To lean grammer part like opposite word,sandulu samasalu.

### COURSE OUTCOME:

Upon successful completion of the course, a student will be able to understand,

1. To learn moral of life stories.
2. To learn how to overcome situation when problem arises.
3. To improve the awareness of students about different Socio – Academic & Political problems.



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER-TWO**

**SUBJECT: BASIC COMPUTER SKILLS**

**COURSECODE: AEC1(a)**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of basic level understanding of working of computer and its usage

unit	Unit –objective	Program Outcome
1	Learn about knowing computer, what is computer data, information IECT and its application. Learns about operating Computer using GUL based operating System. Learn about word processing	Understand the logical diagram of computer and CPU, application of IECT, how to connect keywords, mouse monitor and printing to CPU. Understand about the operating System and icons in the screen, opening and closing the different windows using shot cut. Understand about the opening and closing document, text creation and manipulation
2	Learns about the spread sheet, presentation software and introduction of internet ,WWW and web Browsers.	Understand about the excel worksheet, workbook using of formals and function. Understand about the basic presentation inserting the slide show, working with animations in the presentation. Learns about the networking LAN,MAN,connecting with internet.WWW,web browsers.

**COURSE OUTCOME:**

**Up on successful completion of course, a student will be able to**

1. Know about logical structure of the computer (CPU, ALU, Memory unit)
2. Know about the operating System
3. Know about the word document and their features
4. Knows about the spread sheet and presentation



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER-TWO**

**SUBJECT: FINANCIAL ACCOUNTING II**

**COURSE CODE: DSC201**

<b>COURSE OBJECTIVE:</b>		
The program outcome is to enable students to learn core concepts of bills of exchange and other business accounting methods		
<b>Units</b>	<b>Unit –objective</b>	<b>Program Outcome</b>
1	They learn about how to prepare the bill of exchange And the promissory note	They will understand definition of bill of exchange, kinds of bill of exchange, difference between promissory note and bills of exchange, journal entry of bill of exchange.
2	They learn about how to do the consignment business and how to prepare consignment account related to the business	Student will understand the concept of the consignor, consignee, consignment and del credere commission, and concept of normal and abnormal loss and accounting treatment
3	They learn about how to present the joint venture accounts and methods of keeping the records for joint venture accounts	Students will understand the concepts of joint venture and how the books will be maintained in the joint venture accounts
4	They learn about single entry system and able to know about the difference between double entry system and single entry system	Students will understand the defects of the single entry system and how the books are maintained in the single entry system
5	They learn about how the accounts are prepared in the case of non-trading org.	Student will understand about receipts and payments and income and expenditure in non-trading organization



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**COURSE OUTCOME:**

Up on successful completion of course, a student will be able to

1. Know about the bill of exchange
2. They can understand how the books are prepared in consignment and joint venture accounts
3. They can understand the accounts from incomplete records and accounting for non profit organization



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER-TWO**

**SUBJECT: BUSINESS LAW**

**COURSE CODE: DSC202**

<b>COURSE OBJECTIVE:</b>		
To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.		
<b>Unit</b>	<b>Unit –Objective</b>	<b>Program Outcome</b>
1	Provide students with an introduction to the fundamental principles of contract law and an understanding of the significance of contracts in various transactions. Legal Framework, Formation of Contracts, Types of Contracts, Performance and Discharge, Contingent and Quasi-Contracts, Void and Voidable Contracts, Legal Concepts in Contracts, Remedies for Breach of Contract.	Students able to understand about Contractual Principles, Application of Legal Concepts, Formation of Contracts, Voidable Contracts and Unlawful Agreements, Performance and Discharge of Contracts, Contingent and Quasi-Contracts, Contractual Obligations, Remedies for Breach of Contract, Special Types of Contracts, Legal Drafting and Documentation, Contractual Interpretation, Ethical Considerations.
2	Provide students with an introduction to the Sale of Goods Act, 1930, its scope, and its significance in commercial transactions. Formation of Contract of Sale, Conditions and Warranties, Transfer of Property and Title, Performance and Discharge, Rights and	Student able to understand Sale Contracts, Goods and Price, Transfer of Property and Title, Conditions and Warranties, Rights and Duties of Seller and Buyer, Performance and Discharge of Contract, Special Types of Goods, Consumer Protection Act, Understanding

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	Duties of Seller and Buyer, Unpaid Seller's Rights, Special Types of Goods, Consumer Protection Act, Introduction to Consumer Protection, Consumer Rights, Consumer Disputes and Redressal, Unfair Trade Practices, Remedies for Consumers.	Consumer Rights, Consumer Disputes and Redressal Mechanisms, Unfair Trade Practices, Product Liability, Consumer Awareness and Education, Role of Consumer Organizations, Remedies for Consumers.
3	The course objectives for studying Intellectual Property Rights (IPR) are designed to provide students with a comprehensive understanding of the legal principles and practices governing intellectual property.	Students able to understand Intellectual Property, Legal Framework, Types of Intellectual Property, IP Registration Process, Infringement and Enforcement, Patent, copyrights.
4	The objectives of a course on the management of companies and meetings are designed to provide students with a comprehensive understanding of corporate governance, company management, and the conduct of meetings.	Corporate Governance Principles, Company Formation and Structure, Legal Compliance, Directors' Duties and Liabilities, Conduct of Meetings, Types of Meetings, Meeting Procedures, Board Meetings, Shareholders' Meetings.
5	The objectives of a course on the winding up of companies are designed to provide students with a comprehensive understanding of the legal, procedural, and practical aspects involved in the dissolution or closure of companies.	Understanding of Winding Up, Modes of Winding Up, Legal Framework, Voluntary Winding Up, Compulsory Winding Up, Role of Liquidators, Protection of Creditors' Interests.
<b>COURSE OUTCOME:</b> Up on successful completion of course, a student will be able to		



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1. Understand about Contractual Principles, Application of Legal Concepts, Formation of Contracts, Voidable Contracts and Unlawful Agreements, Performance and Discharge of Contracts, Contingent and Quasi-Contracts
2. understand Sale Contracts, Goods and Price, Transfer of Property
3. understand Intellectual Property, Legal Framework
4. understanding of corporate governance, company management, and the conduct of meetings
5. Understanding of Winding Up, Legal Framework



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**B.COM (COMPUTER APPLICATION)**

**SEMESTER-TWO**

**SUBJECT: PROGRAMMING IN C AND C++**

**COURSE CODE:DSC203**

**COURSE OBJECTIVE:**

To understand the fundamental concepts of programming in C and Object Programming using C++

Unit	Unit –objective	Program Outcome
1	Learn about Computer types of language flow charts algorithms variables ,data types operators, executing the c program	Understand about the about Computer types of language, they can able to write a C program and execute
2	Learn working with control statements if, if else, nested ifelse, switch , loops statement: while, do While statement, for statement. Nested loops	Understand conditional statement ,looping statement and able to write C program using conditional statement and looping statement.
3	Learn about working with Arrays, strings and its functions, function, call by function called function	Learn about working with Arrays, strings and its functions, function, call by function called function.
4	Learn about working with Pointers, structures and union .	Understand about Pointers concepts in C language, Structure and union
5	Learn fundamentals of C++, features of C++,basic concepts of object oriented programming such as class, object, encapsulation and inheritance and interface.	To understand Object oriented approach for finding Solutions to various problems with the help of C++ language

**COURSE OUTCOME:**

Up on successful completion of course, a student will be able to

1. They are able to write the C program and Execute
2. They learn about the control statement and iterative statements
3. They understand about the usage of function, pointer structures
4. They understand they basic concepts of C++



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# SEMESTER III



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## SIVA SIVANI DEGREE COLLEGE

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### B.COM (COMPUTER APPLICATIONS)

SEMESTER – THREE

SUBJECT: ENGLISH

COURSE CODE: ELS3

#### COURSE OBJECTIVE:

1. The program outcome is to enable students to learn core concepts of English in detail with hands-on experience in English.
2. Ability to be comfortable while speaking or reading English.
3. Ability to sharpen skills through reading and listening to acquire good exposure to language and literature.
4. Develop wide knowledge in their major and allied subjects necessary to qualify for the degree.

Unit	Unit Objective	Program Outcomes
1	O Captain! My Captain- Wall Whitman(Poem) Mallika Srinivasan(Prose): The poem gives a chance to learn many poetic devices and brings to mind the transience of human life.	To inform the Students the life history of Abraham Lincoln; To also teach them extended Metaphor and also the U.S. Civil was morning and rejoicing are a part of life. A part from observing the business Acumen and the business success graph. Make sure that all words are spelled correctly; Try different keywords and learn them all.
2	The Solitary Reaper(Poem): The Students senses are sharpened to observe the beauty of nature, valleys, meadows etc.,  How to live to be a 200(Prose): This piece of prose explains that everything practiced in moderation is good, extreme is bad.	The message of the poem solitary Reaper is that even the lowliest individuals and ordinary situations have a beauty.  The individual logic of health doesn't matter. What we think gives health really doesn't give health. Holistic health purpose is better.
3	La Belle Dame Sans Merci (Poem) Students learn that even if the best person leaves you, one has to motivate himself to get back to a normal state.	The poem is about a beautiful lady entering a man's life and casts a temporary spell on him and after words leaves him.  This merciless act is records in this poem.



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Ilyas(Prose): This lesson redefines the ethics of life.	A rich man amasses wealth. Then loses it only to find out that wealth is not everything but fostering relationships is important.
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### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Develop style in speech and writing and manipulate the tools of language for effective communication.
2. The course should provide exposure to the learners in good pros, texts, poems and expose the learners to value based ideas.
3. Enhance their language skills especially in the areas of grammar and punctuation.
4. Acquire a rich asset of value added courses, soft skills and communication skills, in stilling, self-confidence and moral values.



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**B.COM (COMPUTER APPLICATIONS)**

**SEMESTER: THREE**

**SUBJECT: SECOND LANGUAGE (SANSKRIT)**

**COURSE CODE:SLS3**

**Course Objective:**

1. To teach Pravarthatham Prakruthi hithaya Parthivaha and Navarathnani
2. To equip Shudhraka Vayshampayana yoho Sambhashanam and Ramadhasaha
3. To impart Shabdhaha(Halantha) and Samskrutha Sambhashana Abhyasaha.

Unit	Unit Objective	Program Outcomes
1	Pravarthatham Prakruthi hithaya Parthivaha and Navarathnani	Know about the dramas in Sanskrit literature and Greatness of Mahabharata. and to be equipped with the information of King Vikramadithya.
2	Shudhraka Vayshampayana yoho Sambhashanam and Ramadhasaha	Understand the importance of Prose in Sanskrit Literature and Rama dasa the Devote.
3	Shabdhaha(Halantha) and Samskrutha Sambhashana Abhyasaha.	Able to understand Sanskrit Grammar and frame sentences in Sanskrit language.

**Course Outcomes:**

Upon Successful completion of course, a student will be able to

1. Learn about the dramas in Sanskrit literature as well as Mahabharata's magnificence and furnished with King Vikramadithya's knowledge.
2. Recognize the significance of Rama dasa the Devote and prose in Sanskrit literature.
3. Able to construct sentences in Sanskrit and comprehend Sanskrit grammar.



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**B.COM (COMPUTER APPLICATIONS)**

**SEMESTER: THREE**

**SUBJECT: HINDI**

**Course Objective:**

1. To make the student appreciate the importance of translation.
2. To strengthen Hindi Grammar and improve quality of language by means of Hindi Grammar.
3. Strengths the quality of Hindi language of students by mean of Grammar.

Unit	Unit Objective	Program Outcomes
1	History of poet and their poems.	To understand moral values.
2	To lean Hindi literature and history	To make students to understand olden tradition and golden age of hindi literature
3	To improve the letter writing skills of the student.	Students will be able to develop their writing skill in different letters.

**Course outcome:**

Upon successful completion of the course, a student will be able to understand,

1. To improve the letter writing skills of the student.
2. To highlight the salient features of modern Hindi poetry.
3. To improve the reading and writing skills of the student by different stories



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**B.COM (COMPUTER APPLICATIONS)**

**SEMESTER: THREE**

**SUBJECT: PROFESSIONAL SKILLS (B)**

**COURSE CODE: SEC1**

<b>Course Objective:</b>		
1. To equip the students with necessary professional skills		
2. To enable students, explore their career opportunities through necessary training		
3. To impart skills of understanding and practicing Etiquettes		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	Describe the importance of resume.	Identify essential components of a good resume while preparing resume
2	Identify common errors people make during interview	Describe the meaning and types of interview and critique the performance of a few simulated interviews
3	Decide which critical abilities will be assessed during the group discussion	Develop skills for participating effectively in a Group Discussion without committing any error
4	Use the necessary components required to prepare for a career in an identified occupation	Explore desired career opportunities in the employment market in consideration of an individual SWOT analysis
5	Explain the methods for getting ready for different kinds of presentations	Prepare effective presentations considering the important strategies
6	To overcome the fear of being judged as team member/employee	Build trust as a leader with employees to create a Collaborative Team
7	Develop listening as a team skill	Use effective listening skills as team leader and team member for proper functioning of the team
8	Describe group and individual brainstorming techniques for idea generation	Generate, share and maximize new ideas with the concept of brainstorming
9	Determine the function of cultural and social	Use social and cultural etiquettes in an





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	graces in a company	organisation for better team work
10	Understand the need for effective internal communication	Actively use and operate online team communication tools

**Course Outcomes:**

Upon Successful completion of course, a student will be able to

1. Develop a planned approach towards career and life
2. Gain ability to match skills and interests with a chosen career path
3. Develop interview skills and professional etiquette

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## SIVA SIVANI DEGREE COLLEGE

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### B.COM (COMPUTER APPLICATIONS)

**SEMESTER – THREE**

**SUBJECT: FOUNDATION OF DIGITAL MARKETING & WEB DESIGN(B)**

**COURSE CODE: SEC2**

#### **COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core learn core concepts of Foundation of Digital Marketing & Web Design.
2. To make students to understand Foundation of digital marketing.
3. To make students to understand the Fundamentals of Web design and Analytics.

Unit	Unit Objective	Program Outcomes
1	To Learn about Digital Marketing and Search Engine Optimization	Students understand Foundation of Digital Marketing & Content Marketing, E-mail Marketing, Mobile Marketing, SEO, Display, Social, Video Marketing
2	To Learn about web design and Google Analytics.	Students understand Web Design & Google Analytics, CRO, Types of Various Reports.

#### **COURSE OUTCOMES:**

Upon Successful Completion of the course, a Student will be able to:

1. To Know about the Online and offline marketing.
2. Use the online platform for promotion of there products and Services.
3. To Know how to do the E-mail marketing.
4. Develop of friendly websites.
5. To Know about the various online marketing.



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**B.COM (COMPUTER APPLICATIONS)**

**SEMESTER – THREE**

**SUBJECT: ADVANCED ACCOUNTING**

**COURSE CODE: DSC301**

<b>COURSE OBJECTIVE:</b>		
1. The program outcome is to enable students to learn core concepts of Advanced Accounting in detail with hands-on experience in Accounting.		
2. To acquire accounting knowledge of partnership firms and joint stock companies.		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	To Learn about Partnership Deed , Capital Accounts , Admission of a Partner , Retirement and Death of a Partner.	Students understand Admission and retirement of partner of the partnership and its accounting treatment especially distribution of good will among the partners.
2	To Learn about Dissolution of Partnership , Insolvency of a Partner Insolvency of all partner , Sale to a Company.	Students understand Dissolution of partnership accounting treatment especially about realization account and its importance. Dissolution of partnership in case of Insolvency partner.
3	To Learn about Issue of Shares Pro-rata allotment , Forfeiture and Re-issue of Shares , Issue of Debentures with Redemption , Underwriting: , Bonus Shares: Accounting of Bonus Shares.	Students Understand the company share and debentures and process of issue, understanding of Underwriting of share and bonus share's issue procedure.
4	To Learn about Companies Act 2013: for preparation of Balance Sheet and Statement of Profit and Loss.	Students Understand Company final account which includes Profit and Loss statement and Balance sheet it provisions as per companies act 2013 with various schedules and adjustments
5	To Learn Valuation of Goodwill: Need – Methods and Valuation of Shares: Need Methods	Students Understand of Valuation of good will and share under various methods of calculation along with theory.

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**COURSE OUTCOMES:**

Upon Successful Completion of the course, a Student will be able to:

1. To Know treatment of Goodwill.
2. To know about dissolution of partnership.
3. To know about shares, types of shares, bonus shares, underwriting of shares.
4. To know revised schedule of profit & loss and balance sheet
5. To know valuation of Good will, methods to value Goodwill and Shares.



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**B.COM (COMPUTER APPLICATIONS)**

**SEMESTER – THREE**

**SUBJECT: BUSINESS STATISTICS-I**

**COURSE CODE: DSC302**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of Business Statistics I.
2. To inculcate analytical and computational ability among the students.

Unit	Unit Objective	Program Outcomes
1	To Learn about tabulation and data analysis and to inculcate census methods.	Students understand how to collect primary data and secondary data. What is primary data what is Questions, Questionnaire order, what is tabulation. Students should learn tabulation types, tabulation conditions.
2	To Learn about basic concepts of diagrammatic representation and types of diagrams and charts.	Students understand five statistical measures are learning. For the data if it is independent or individual or discrete or continuous how can we find the average values. They are learning five measures mean, median, mode, geometric mean, Harmonic Mean.
3	To Learn about the measures of central tendency to calculate the averages of data.	Students understand another five measures such as range, standard deviation, mean deviation, Quartile deviation learnt.
4	To Learn about the measures of dispersions and to calculate the averages of data for heterogenetic data.	Students understand the relation between two variables. If there is a positive or negative or no correlation we can find out.
5	To Learn about the correlation between two variables positive and negative.	Students understand rank wise correlation in the data there is no rank we can assign the ranks. If the rank are repeated we have to use superman rank correlation





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**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Understand the importance of Statistics and primary and secondary data.
2. By using diagrams and graphs we have to analyse statistical data of visualization.
3. Analysing the merits and de-merits of central tendency measures.
4. Learning about characteristics of measures and skewness and kurtosis.
5. relation between two variables and rank correlation between two variables.

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**B.COM (COMPUTER APPLICATIONS)**

**SEMESTER – THREE**  
**MANAGEMENT SYSTEM**

**SUBJECT: RELATIONAL DATABASE**  
**COURSE CODE: DSC303**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of Relational Database Management System
2. To acquire basic conceptual background necessary to design and develop simple database system, Relational database mode, ER model and distributed databases.
3. To acquire basic knowledge to write good queries using a standard query language called SQL.

Unit	Unit Objective	Program Outcomes
1	To learn basic concepts of RDBMS, database models, database design and ER diagrams.	Understand the traditional files and advantages of Data base and internal structure, architecture, Models of data models and pictorial representation of database by using ER-Diagrams.
2	To learn about different types of keys, relationships, Integrity constraints Normalization and File Organization	Understand the different types of keys, relationships, integrity constraints, Normalisation, File Organisation
3	To acquire the knowledge in writing good queries using Structured Query Language.	Students understand how to communicate with database by using SQL with different concepts like DDL, DML, DCL and TCL commands
4	To learn about Transaction Recovery and Security and Database Recovery and Security	Students understand Transactions and Database Recovery and Security, reasons for failures and methods for recovery of data.
5	To learn about Distributed Database Systems, Multimedia Database, Mobile Database, Web Database and Data Warehouse	Students understand Distributed Database Systems and its need and structure and some advanced data base concepts (Parallel Database - Multimedia Database - Mobile Database - Web Database - Multidimensional Database. Data Warehouse ...)



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### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Understand the concepts of Data models, Database design and ER model.
2. Understand Normalization and File Organization.
3. Able to create tables using Structured Query Language.
4. Understand the Recovery and Security techniques for Transaction and Database.
5. Understand different types of Databases.



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# SEMESTER IV



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## SIVA SIVANI DEGREE COLLEGE

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### B.COM (COMPUTER APPLICATIONS)

SEMESTER – FOUR

SUBJECT: ENGLISH

COURSE CODE: ELS4

#### **COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of English in detail with hands-on experience in English.
2. Ability to be comfortable while speaking or reading English.
3. Ability to sharpen skills through reading and listening to acquire good exposure to language and literature. .

Unit	Unit Objective	Program Outcomes
1	<p>Ozymandias(Poem): One of the key lessons of Ozymandias is the importance of strong foundation. The “two vast and trunkless legs of stone” that stand in the desert represent the foundation upon which Ozymandias built his empire.</p> <p>The Lottery Ticket(Prose): The lesson’s theme is that one should not blindly follow traditions simply because they are traditional.</p>	<p>To analyze the theme of power in Ozymandias. To understand the age, Kingship.</p> <p>The message of the poem could be considered to be a remainder that power will not last forever.</p> <p>The theme of the lesson is, it is best for people to be content with what they have and not to start dreaming of things that will be much better than what they have.</p>
2	<p>My Last Duchess(Poem): The predominant theme of My Last Duchess” is the speaker’s obsession with control. The Duke exhibits an arrogance routed in an audacious sense of male superiority. He is Stuck on himself – full of narcissism and misogyny.</p>	<p>In “My Last Duchess” is the Duke of Ferrara uses his power to control his subjects, and kills his wife because of the way she acts around other men. From beginning to end displays the corrupt power of the domestic tyrant , his arrogance, jealousy and the ruthlessness.</p>



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	<p>The Doll's House(Prose)</p> <p>Understand the influence of Ibsen's work , the themes of family, society and morality in the 19th century, Norway.</p>	<p>A Doll's House explores the ways that societal expectations restrict individuals, especially woman.</p>
3	<p>Hope is the thing with feathers(Poetry):</p> <p>"Hope" has been helpful in times of difficulty and never asks anything in return.</p> <p>Packing(Prose):</p> <p>Packing teaches Students how packing can indeed be a tiring task if not done properly.</p>	<p>Emily Dickinson has successfully rendered an abstract subject ie.,he has personified Hope.</p> <p>Packing when done with friends can become a little messy and time consuming, it has a own charm and fun.</p>

**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. To promote career dexterity in the students.
2. To provide Students a platform to understand interrelatedness between life and literature.
3. To help Students in the development of critical and analytical thinking through literacy.

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**B.COM (COMPUTER APPLICATIONS)**

**SEMESTER: FOUR**      **SUBJECT: SECOND LANGUAGE (SANSKRIT)**  
**COURSE CODE: SL 4**

**Course Objective:**

1. To teach Chitrapata dharshanam and Vivekandhavijayam.
2. To Equip Vishruthacharitham and Dhrvopakyanam
3. To Impart Krudhantha rupani and Samskrutha sambhashana Abhyasam

Unit	Unit Objective	Program Outcomes
1	Chitrapata dharshanam and Vivekandhavijayam.	Enable to understand the greatness of Swami Vivekananda and Sanskrit Drama
2	Vishruthacharitham and Dhrvopakyanam	Know about Age is not barrier to achieve aim-importance of commitment. Greatness of Prose in Sanskrit.
3	Krudhantha rupani and Samskrutha sambhashana Abhyasam	Applicability of Sanskrit grammar and Sentence Formation in Sanskrit language.

**Course Outcomes:**

Upon Successful completion of course, a student will be able to

1. Facilitate comprehension of the magnificence of Swami Vivekananda and Sanskrit drama
2. Realizing that age is not a barrier to achieving goals- commitment is essential.
3. Use Prose in Sanskrit Language.
4. Applicability of Sanskrit grammar and Sentence Formation in Sanskrit language.

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**B.COM (COMPUTER APPLICATIONS)**

**SEMESTER: FOUR**

**SUBJECT: HINDI**

<b>Course Objective:</b>		
1.	To make the student appreciate the importance of translation.	
2.	To strengthen Hindi Grammar and improve quality of language by means of Hindi Grammar.	
3.	Strengths the quality of Hindi language of students by mean of Grammar	
Unit	Unit Objective	Program Outcomes
1	History of poet and their poems.	To understand moral values.
2	To lean Hindi literature and history	To make the student understand the History of Hindi literature.
3	To improve the letter writing skills of the student.	Students will be able to develop their writing skill in different letters.
<b>Course outcome:</b>		
Upon successful completion of the course, a student will be able to understand,		
1.	To improve the letter writing skills of the student.	
2.	To highlight the salient features of modern Hindi poetry.	
3.	To improve the reading and writing skills of the student by different stories.	

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# SEMESTER V

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

SEMESTER-FIVE

SUBJECT: ENGLISH

COURSE CODE: ELS5

### **COURSE OBJECTIVE:**

1. To help students Learn the importance of English in today`s world
2. Students can learn and use English correctly.
3. Students can write reviews and technical reports which are important in business communication.
4. To make students aware of the current issues happening around them.

Unit	Unit-Objective	Program Outcome
1	To Learn the importance of English, learn Indianism and to learn framing questions.	Students can speak correct English and they can frame questions and question tags on their own.
2	To make students aware of gender sensitization, to learn word analogy and learn grammar.	Students are aware of gender roles and can-do word analogy easily and write without making grammatical mistakes.
3	To teach students how they can write book and film review, to teach technical vocabularies and use conditionals effectively.	Students can write film and book review, use technical vocabulary and conditionals effectively.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. students become aware of gender sensitization, they can write reviews and can write technical reports and frame questions.

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

SEMESTER- FIVE

SUBJECT: SECOND LANGUAGE (SANSKRIT)

COURSE CODE: SL55

### **COURSE OBJECTIVE:**

To promote Vedic knowledge, Sanskrit grammar, knowing about ancient scientist's and improve moral values of the students

Unit	Unit-Objective	Program Outcome
1	Learn about Madhuropadeshaha & alankaras	Understand moral values(change from negative attitude to positive attitude) Knowing about Sanskrit alankaras.
2	Learn about Shishyanushasanam & Bhramashakthihi gariyasi	Understand how to live in society with human values. Knowing about power of God
3	Learn about Sanskrita sambhashanam & mahakavi shashtrakara vibhagaha	Students Understand about Sanskrit sentence formation and knowing about ancient scientist's .

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know the culture of India
2. Know the great ness of Sanskrit language
3. Know about the importance of ancient scientist's

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

SEMESTER- FIVE

SUBJECT: SECOND LANGUAGE (HINDI)

COURSE CODE: SLS5

### **COURSE OBJECTIVE:**

1. To know about Rajya Basha ,Rasra Basha difference and Basha Ka Mahatavu
2. To know about different types of Literature
3. To know about how to communicate with people.

Unit	Unit-Objective	Program Outcome
1	Learn about different types of Basha.	Understand different types of Basha like Rajya Basha, Rastra Basha, Prayojanmulak Hindi.
2	Learn about Hindi Literature and different types of literature.	Understand about Natak, Kavitha, Kahani.
3	Learn about Sanskrita sambhashanam & mahakavi shastrakara vibhagaha	Students Understand about Jansanchka Madhyam

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know about Rajya Basha, Rastra Basha differences and Basha Mahathav
2. Know the different types of literature.
3. Know about how to communicate with people

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

SEMESTER- FIVE

SUBJECT: BUSINESS ECONOMICS

COURSE CODE: GE

### **COURSE OBJECTIVE:**

1. The objective of business economics is to apply economic principles and concepts to analyse and solve business-related problems. Like (Profit Maximization, Market Analysis, Risk Management)
2. understanding of how economic principles and theories apply to the business world.

Unit	Unit-Objective	Program Outcome
1	Learn about Introduction of Business economics.	This unit helps to know the importance of business Economics in decision makings and to known the behavior of the consumer in case of consumption
2	Student Learn about Demand Analysis in Business economics.	student understand about the demand of the commodities will change with the change in the price.
3	Learn about Supply Analysis in Business economics.	student understand how the producer will react regarding to supply of the commodity when their change in price
4	Learn about Production Analysis Business economics.	student understand how the production will change the change in the input in short run and long run.
5	Learn about Cost And Revenue analysis Business economics.	Under this unit the students able to know the cost will change with change input in short run and long run.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student knows about

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1. Micro economics and Macro Economics
2. Demand and it's types
3. supply theory and understand consumer behaviour
4. Theories related to production and costs in the context of business economics.

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

**SEMESTER- FIVE      SUBJECT: INTERNATIONAL FINANCIAL REPORTING-I**  
**COURSE CODE: DSE501**

### **COURSE OBJECTIVE:**

1. To make students to understand the International Financial Reporting
2. To provide high-quality financial information about a company's performance and financial position that is useful to a wide range of users in making economic decisions.

Unit	Unit-Objective	Program Outcome
1	Learn about the Financial Statement, Public company reporting requirements	Understand General Purpose of Financial Accounting & Reporting (AS PER US GAAP).
2	Learn about Current assets and current liabilities Uses in Financial Statement.	Understand Current assets and current liabilities (AS PER US GAAP).
3	Learn about Various Financial Investments.	Understand Financial Investments & Fixed Assets (AS PER US GAAP)
4	Learn about Understand Debt and Equity Proportion.	Understand Financial Liabilities (AS PER US GAAP).
5	Learn about the agreement of lease/Debt/Modification of Terms.	Understand Select Transactions (AS PER US GAAP).

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know financial standards and international financial reporting system of different countries.
2. Know about current assets, current liabilities and inventory valuation methods
3. Know about financial assets and its obligations.
4. Know about different types of bonds.
5. Know about accounting concepts ,policies and derivatives.

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

**SEMESTER- FIVE**

**SUBJECT: INTERNATIONAL TAX AND REGULATION**

**COURSE CODE: DSE502**

### **COURSE OBJECTIVE:**

1. The objectives of international tax and regulation are multifaceted, reflecting the complex nature of global economic interactions
2. To make students to understand the International Tax & Regulation.

Unit	Unit-Objective	Program Outcome
1	Learn about taxation of individual Residential status of the individual to know the gross income of each individual	Understand Learn the tax penalty of the individual.
2	Learn about the gains of sale of long-term business	Understand property transaction and depreciation What amount allowed as a deduction in respect of Depreciation and amortization
3	Learn about the concepts of how the corporation will establish	Understand taxation of corporations & How the corporation will pay the tax.
4	Learn how estate will pay the tax	Students understand taxation of other entities To know the what is the reason partnership establish.
5	Learn how the company will follow regulations of the federal security act 1933	Students understand statutory regulations accountant responsibility and business structure To the know the regulations of the 1933 Act and 1934 Act.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Learn about Tax penalties of assesses



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2. Understand various property transactions and depreciations.
3. Know the Tax rates of corporations.
4. know the what is the reason partnership establish.
5. Learn about various regulation of Act 1933 and Act 1934,

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## BCOM(COMPUTER APPLICATIONS)

SEMESTER- FIVE

SUBJECT: MOBILE APPLICATION

COURSE CODE: DSE503

### **COURSE OBJECTIVE:**

1. To understand and apply the mobile applications.
2. To create mobile applications for android and windows operating system.

Unit	Unit-Objective	Program Outcome
1	Students Learn about introduction Android. Android studio, libraries and directory structure.	Understand the fundamentals of Android OS, Create, configure, Modify and run Android projects using Eclipse or other integrated development environments.
2	Learn about Mobile Software.	Create Android application lifecycle, and design user interfaces that cater to diverse Android devices.
3	Learn about Mobile Display Android Database Design, Native Content Providers	Students learn to develop feature-rich Android applications that encompass a wide array of user interface elements, data handling, and storage capabilities.
4	Learn about to develop Mobile Applications for communication.	Students understand to develop application for sending SMS and email communication, location-based services, and multimedia functionalities.
5	Learn about Mobile App Development & Installation for windows.	Ability to create, test, and deploy Windows Phone applications using Visual Studio and the Windows Phone SDK.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

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1. Understand Android OS features versions
2. Develop Android projects.
3. Develop GUI applications using Android studio.
4. Develop windows phone applications using Visual studio,

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**SIVA SIVANI DEGREE COLLEGE**

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# SEMESTER VI



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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM(COMPUTER APPLICATIONS)

SEMESTER-SIX

SUBJECT: ENGLISH

COURSE CODE: ELS6

### **COURSE OBJECTIVE:**

1. To teach students to use English in right full manner.
2. To teach vocabulary and different types of sentences.
3. To teach how one could write CV correctly and use English with out any mistakes .

Unit	Unit-Objective	Program Outcome
1	Prose is given to teach them the impacts of television and teach them how one can handle failures and imaginations. To teach them one word substitute and relative clauses also.	Student can use television and handle failure and imagination in right manner.
2	To teach student how important suggestions are. To teach them formal and informal vocabulary and learn different types of sentences.	Students understood the importance of suggestions and can use suggestions wisely.
3	To teach how to write CV and learn common errors they commit while writing.	To write CV perfectly and to listen, speak, read and write English properly.

### **COURSE OUTCOMES:**

1. Students can listen, speak, read and write English properly with out committing any mistakes.
2. Students can write CV properly and be aware of few important things in life.

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

SEMESTER- SIX

SUBJECT: SECOND LANGUAGE (SANSKRIT)

COURSE CODE: SLS6

### COURSE OBJECTIVE:

1. To promote Vedic knowledge, Sanskrit grammar, knowing about ancient scientist's and improve moral values of the students.
2. understand patriotism and how to protect the country individually.

Unit	Unit-Objective	Program Outcome
1	Avanthu Bharatha prjaha swathranthra Bharatha prabham & alarankas .	Students understand patriotism and how to protect the country individually.
2	Dhakara katha & nachikethopakhyanam	Students understand Vedic literature.
3	Mahakavishastrakara vibhagaha & sanskriitha sambhashana abhayasaha	Students Understand about Sanskrit sentence formation and knowing about ancient scientist 's.

### COURSE OUTCOMES:

1. knowing about the Four vadas.
2. Able to form the sentence in Sanskrit.
3. Improve patriotism in the students.

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

SEMESTER- SIX

SUBJECT: SECOND LANGUAGE (HINDI)

COURSE CODE: SLS6

### **COURSE OBJECTIVE:**

1. To know how to translate the language
2. Know about history, importance, nature of news papers.
3. To know about Rastrya ,dalith ,Adivasi sahithy .

Unit	Unit-Objective	Program Outcome
1	Learn about Anuvadh.	Understand different types of Anuvad and what are the uses of Anuvad..
2	Learn about Samachar pathru.	Understand about history and types of Samachar pathru..
3	Learn about Srijanjathi ka Sahithy	Students Understand about Nari jagaran.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know about Anuvadh different types of Anuvd.
2. Know the Samachar pathru.
3. Know about hiindi sahithy ka vibin ayam.

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

**SEMESTER- SIX**

**SUBJECT: RESEARCH METHODOLOGY & PROJECT REPORT**

**COURSE CODE: PR**

### **COURSE OBJECTIVE:**

1. To introduce the basics of conducting research in social sciences
2. Learn about research reports

Unit	Unit-Objective	Program Outcome
1	Learn about the Introduction, Measurement And Hypothesis Testing	Understand Design-Meaning and Types , Measurement Levels/Scales and Scaling Techniques
2	Learn about PARAMETRIC AND Non Parametric Tests And Research Report.	Understand t-Test , F-Test , Chi Square Test , Anova

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know how to make research and samples.
2. Know about how to measure the data by using the different techniques.

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

**SEMESTER- SIX**

**SUBJECT: INTERNATIONAL FINANCIAL REPORTING - II**

**COURSE CODE: DSE601**

<b>COURSE OBJECTIVE:</b>		
<ol style="list-style-type: none"><li>1. To make students to understand the International Financial Reporting.</li><li>2. Understand how income tax expenses are calculated.</li><li>3. Be familiar with the financial accounts of healthcare organisations.</li></ol>		
<b>Unit</b>	<b>Unit-Objective</b>	<b>Program Outcome</b>
1	Learn about Pensions & Post-Employment Benefits (As Per Us GAAP & IFRS)	Understand contribution pension plans and benefit pension plans.
2	Learn about Income Taxes (As Per Us GAAP & IFRS)	Understand Current income tax expense, Deferred income tax expense and Deferred taxes on balance sheet.
3	Learn about Equity (As Per Us GAAP & IFRS)	Understand Equity accounts, Specific accounting considerations, Share-based Payments to Employees, Equity Securities Classified as Debt Presentation of Equity.
4	Learn about Select Transactions (As Per Us GAAP & IFRS)	Students understand Business Combinations and Consolidations, Variable Interest Entities (VIE) - Foreign currency, Remeasurement, Translation
5	Learn about Not-For-Profit And Governmental Accounting And Reporting (As Per Us GAAP)	Students understand Not-for-Profit (NFP) Entities: NFP Financial Statements - Voluntary Health and Welfare Organizations Fund types (Governmental funds, Proprietary

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funds, Fiduciary funds) ,Financial Reporting.

### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Know planed assets and obligations, post employment benefits.
2. know the calculation of income tax expenses.
3. Know the share based payments to employees.
4. Know the EPS and diluted EPS.
5. Know the health care organizations financial statements.

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

SEMESTER- SIX

SUBJECT: INTERNATIONAL AUDITING

COURSE CODE: DSE602

### **COURSE OBJECTIVE:**

1. To make students to understand the International Auditing.
2. Recognize the risks associated with audits, fraudulent financial statements.

Unit	Unit-Objective	Program Outcome
1	Students Learn about Ethics, Professional Responsibilities and General Auditing Principles.	Understand the Introduction to Auditing, professional conduct Understanding and Acceptance, Quality Control.
2	Learn about Assessing Audit Risk and Developing A Planned Response.	Understand the Audit Risk, Fraudulent financial, Audit Strategy, Audit Plan and Internal Controls, Auditor's Consideration of Internal Control.
3	Learn about Performing Further Procedures and Obtaining Audit Evidence.	Students learn Audit Evidence, Procedures, Revenue cycle - Expenditure cycle - Production cycle, Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies, Representation Letter - Audit Sampling, Sampling Risks - Attributes Sampling - Classical Variables Sampling.
4	Learn about Audit Reporting.	Students Audit Reports, Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements, Audit of financial statements prepared using financial reporting framework

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		of another country.
5	Learn about Other Engagements.	Accounting & Review Services, Examination - Review - Agreed-upon Procedures - Governmental Auditing.

### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Know about auditing basic concepts and quality control.
2. Know the different types of audit risk and strategy.
3. Know the audit evidence, sampling risk.
4. Know the audit reports and audited financial statements.
5. Know the accounting and review services and government audit.

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# SIVA SIVANI DEGREE COLLEGE

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## BCOM(COMPUTER APPLICATIONS)

SEMESTER- SIX

SUBJECT: DATA ANALYTICS

COURSE CODE: DSE603

### **COURSE OBJECTIVE:**

1. To learn the different ways of data Analysis, data streams, mining and clustering and visualization
2. To learn the process of inspecting, cleaning, transforming, and modelling data to discover useful information

Unit	Unit-Objective	Program Outcome
1	Learn about Introduction to Big Data.	Students understand about Introduction to Big Data Platform, analytic processes and tools, Modern data analytic tools, Statical concepts.
2	Student Learn about Data Analysis.	student understand Data models, Analysis of time series and Fuzzy logic.
3	Learn about Mining Data Streams.	student understand Introduction to Streams Concepts and Realtime Analytics Platform (RTAP) applications, case studies, real time sentiment analysis, stock market predictions.
4	Learn about Frequent Item sets And Clustering.	Understand Handling large data sets in Main memory and Clustering Techniques
5	Learn about Frameworks and Visualization.	Understand Hadoop, NoSQL Databases, . Visual data analysis techniques, interaction techniques, Systems and applications.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know about how to analyze data by using different tools
2. Know to handle large amount of data in memory by using different techniques.
3. Know about Visualizations of data by using different techniques.

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# SEMESTER I



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**B.COM (HONOURS)**

**SEMESTER-FIRST**

**SUBJECT: BUSINESS ECONOMICS**

**COURSE CODE: DSC104**

<b>COURSE OBJECTIVE:</b>		
The program outcome is to enable students to learn core concepts to acquire knowledge for application of economic principles and tools in business practices		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcome</b>
1	THEY understand the importance of business economics in decision making,	Students will know about the nature and scope of business economic
2	They Learn about the demand and supply analysis	Students will understand the law of demand and law of supply which is important for decision making
3	They learn about the concept of production and cost	Students will understand the output and input relationship in short run and long run and cost and output relationship in short run and long run
4	They learn about different types of market structure	Students will understand price and output relationship in different market structure
5	They learn about importance of macroeconomics for manager in decision making	Students will understand the concepts about national income and phases of business cycle
<b>COURSE OUTCOME:</b>		
Up on successful completion of course, a student will be able to		
1. Know about the importance of business economics and how it will be helpful for decision making		
2. Able to analyses the importance of price in Demand and supply.		





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**B.COM (HONOURS)**

**SEMESTER-FIRST**

**SUBJECT: BANKING AND FINANCIAL SERVICES**

**COURSE CODE:DSC203**

<b>COURSE OBJECTIVE:</b>		
To Familiarize with fund –based and non-fund based financial services		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcome</b>
1	Students will know about functions of commercial banks, emerging trends in India E-Banking, monetary policy, RRBS, NABARD	students will know about functions of commercial banks, monetary policy, RRBS and NABARD
2	Students will know about banker and customer relationship, KYC norms and opening of accounts	students will know about banker and customer relationship and opening of different types accounts in bank
3	Students will know about various negotiable instruments, cheques and wrongful dishonor a cheque	Students will know about negotiable instruments and cheques
4	Students will know about various financial services fund based and non-fund based financial instruments	Students will know about various financial services and financial instruments
5	Students will know about services of merchant banking, venture capital, hire purchase and bill discounting, factoring and forfeiting	students will know about various merchant banking services
<b>COURSE OUTCOME:</b>		
Up on successful completion of course, a student will be able to		
1. Learn about functions of commercial banks, monetary policy, RRBS and NABARD		
2. Learn about banker and customer relationship		
3. Learn about negotiable instruments and cheques, financial services and financial instruments and merchant banking services		

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**B.COM (HONOURS)**

**SEMESTER-FIRST**

**SUBJECT: ENGLISH**

**COURSE CODE: ELS1**

**COURSE OBJECTIVE:**

1. To bring out vibrancies, color and show imagery in Indian poet's work
2. To show towering personalities and display their success stories.
3. To teach empathy towards the unfortunate in society.
4. To learn right pronunciation and grammar.

Unit	Unit Objective	Program Outcomes
1	<p>In the bazaars of Hyderabad ( Sarojini Naidu)</p> <p>Lesson outcome: In the bazaars of Hyderabad, was a part of the Swadesi Movement, an Indian freedom Movement. The poet wanted to deliver the message that the traditional Indian Products made of Pure materials were of very high quality.</p> <p>The Eyes are not here: (Prose)</p> <p>The story is very interesting to read. Ruskin shows important message for all human being. We should always be alert and not to hide our weakness</p>	<p>The poem is all about the diversity and self-sufficiency of an Indian Market in British India.</p> <p>We also learn how others should not treat a handicapped person as a liability but encourage him and bring out the best in him.</p>
2	<p>"IF" (Poem) by Rudyard Kipling</p> <p>The poem teaches us to overcome obstacles in life. We are all equal and no one is above anyone else. Use your every minute of your time wisely.</p> <p>On Saying Please" (Prose) by A. G. Gardiner</p> <p>This prose deals with socially issues that we across in social life. It explains to us that bad behavior though not punishable is not acceptable.</p>	<p>Programme outcome of the poem</p> <p>"IF" : Always do what is right ,follow your dreams, Be realistic, set goals.</p> <p>The essay shows how using polite words and phrases like 'please' and 'thank you' can change the course of our day. Bad behavior cannot be aggressive or violent, good behavior can be welcomed</p>





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3	<p>Ulysses (Poem)</p> <p>Ulysses: Tennyson states the need of going forward and braving the struggle of life.</p> <p>Seeing People off (Prose);</p> <p>The story tells us about how people behave at railway stations and bus stops.</p>	<p>Programme Outcome:</p> <p>Ulysses declares that it is disgraceful to “store and hoard” himself, sitting safely in one place just to extend his life “[f]or some three suns.”</p> <p>The story also tells us how strangers are taken care off at the station by those who register with the agency in seeing them off at the station</p>
4	<p>On his having arrived at the age of 23 (Poem) by John Milton.</p> <p>Milton dissatisfaction of his young age wasted .</p> <p>Shyness ,My shield (Prose)</p> <p>Gandhiji s habit of not speaking turned out to be a blessing.His inability to speak turned out into a blessing.</p>	<p>Milton accomplishment in the literary field of his literary master piece ‘Paradise Lost’.</p> <p>Shyness, My shield : Programme Outcome</p> <p>Gandhi could not ever speak at meetings. But this inability become a spiritual asset.</p>

### COURSE OUTCOME:

Upon Successful completion of course, a student will be able to

1. The students sensitivity to others problems is heightened.
2. Students learn values.
3. Students enrich vocabulary.
4. Students enjoy reading memorable stories.



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## SIVA SIVANI DEGREE COLLEGE

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### B.COM (HONOURS)

SEMESTER: FIRST

SUBJECT: ENVIRONMENTAL STUDIES

COURSE OUTCOME: AECC1

#### COURSE OBJECTIVE:

1. To create awareness about environmental problems among people.
2. To develop attitude of concern for the environment in the students.
3. To help students to explore possible solutions of environmental problems.

Unit	Unit Objective	Program Outcomes
1	To create awareness about environment and ecosystem	Able to know the importance of Ecosystem, Bio Diversity and Natural Resources
2	To develop the concern about pollution and global issues.	Can analyse the impacts of environment pollution and Global issues

#### COURSE OUTCOMES:

Upon Successful completion of course, a student will be able to

1. Understand the transactional character of the environmental problems and ways of addressing them, including the interaction across local and global scales.
2. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
3. Understand the importance of sustainable development and modern approaches that enable humans to protect the environment

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**B.COM (HONOURS)**

**SEMESTER-FIRST**

**SUBJECT: FINANCIAL ACCOUNTING –I**

**COURSE CODE: DSC101**

<b>COURSE OBJECTIVE:</b>		
The program outcome is to enable students to learn core concepts of Financial accounting in details with hands –on experience in programming		
<b>Unit</b>	<b>Unit- Objective</b>	<b>Program Outcome</b>
<b>C01</b>	learnt how to record the journal entry and to post the same in the ledger and to prepare the trial balance based on accounting standards given by ASB	Recall the students accounting concepts, principles, advantages and disadvantages and double entry system concept.
<b>C02</b>	learnt how to prepare different types of subsidiary books. Mainly single, double, three column and petty cash book.	enable the students to have knowledge on journal entries and ledgers with rules of accounting system.
<b>C03</b>	learnt clearly why there will be different balances in the cash book and pass book and how to ratify the same on the bank reconciliation statements.	recall the students to find out the errors and balancing the cash and passbook.
<b>C04</b>	In this unit students learns what are the different types of error and how to rectify the sum and definition of deprecation and how to calculate the same	providing the knowledge on depreciation methods and also following the rectification of errors.
<b>C05</b>	learnt how to prepare final account to find out gross profits and loss in justify A/c and to know the final position of entity with the help of balance sheet.	enable the students to have knowledge on trading, P&I and balance sheet problem and its analysis.

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**COURSE OUTCOME:**

**Up on successful completion of course, a student will be able to:**

1. enable the students to acquire the knowledge on basic accounting rules and principles.
2. journalizing and posting to ledger in the business transactions. Identify the errors and to reconcile the bank statement  
by cash book.  
getting knowledge on calculation of depreciation on different methods and also rectify the errors.
3. Summaries the manufacturing, trading, profit & loss account and balance sheet with the support of financial and accounting transactions.

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**B.COM (HONOURS)**

**SEMESTER-FIRST SUBJECT: BUSINESS ORGANIZATION MANAGEMENT**  
**COURSE CODE:DSC102**

**COURSE OBJECTIVE:**

1. Examine the dynamics of the most suitable form of business organisation in different situations.
2. Evaluate the various elements affecting the business environment.
3. Analyse business models for different organisations.
4. Record and report emerging issues and challenges of business organizations.
5. Evaluate changes in the working pattern of modern organizations

Unit	Unit Objective	Program Outcome
1	Student should able to understand the concept of business and forms of business organization.	Demonstrate an understanding of every aspect of commerce and its allied subjects
2	Student should learn about concept of joint stock company and the process of registration	Apply the competencies and creativity to join the industry, pursue professional courses and undertake entrepreneurship
3	Student should be able to understand concept of management and administration	Develop diverse skills and specific capabilities to meet the challenges of the globalized world
4	They learn about concept of planning and organizing	Explore quality research in24 commerce with multidisciplinary approach for sustainable development.
5	Lean about concept authorities, coordination and control	Recognize and demonstrate ethical and moral responsibility as empowered women in society and engage in lifelong learning.

**COURSE OUTCOME:**

Up on successful completion of course, a student will be able to



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1. To able to understand concept of business and forms of business organization
2. To able to understand the concept of joint stock company and the process of registration
3. To understand the concept of management and administration
4. To learn concept of planning and understanding
5. To able to understand authority, coordination and control

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# SIVA SIVANI DEGREE COLLEGE

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## B.COM (HONOURS)

SEMESTER-FIRST

SUBJECT: FOREIGN TRADE

COURSE CODE: DSC103

<b>COURSE OBJECTIVE:</b>		
The program outcome is to enable students to learn core concepts on foreign trade and its procedures policies and international institutions.		
Unit	Unit Objective	Program Outcome
1	Introduction to foreign trade Students will know the types of foreign trade, and important documents prepared to perform a foreign trade	students will know about documents to be prepared for foreign trade
2	Students will understand the preparation of balance of payment. Recording of exports and imports of a country in a year	students will understand how to record exports and imports of a country
3	To know current foreign trade policy of India	Students will know how the foreign trade policy helps to decide trade direction
4	Students will know about trade blocks and removal of trade barriers and free trade	Students will know how foreign trade blocks can be helpful to perform mutual trade
5	Students will know about the international financial institutions helpful global trade especially WTO, IMF, world bank	students will understand about WTO and other international financial institutions
<b>COURSE OUTCOME:</b>		
up on successful completion of course, a student will be able to		
1. know about students will know the types of foreign trade.		
2. know about the record export and import of a country.		
3. know about the foreign trade blocks		

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practiced human values and achieved self-actualization.

3. Become conscious practitioners of human values.
4. Realize their potential as human beings and conduct themselves properly in the ways of the world.



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# SEMESTER II

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**B.COM (HONOURS)**

**SEMESTER: SECOND**

**SUBJECT: ENGLISH**

**COURSE CODE : ELS2**

<b>COURSE OBJECTIVE:-</b>		
<p>1. To teach students the basics of grammar and teach them how one can write paragraph without making mistakes.</p> <p>2. To teach students good literary work so that they can learn good moral things from that.</p> <p>3. To learn different types of verb and frequently used figures of speech.</p>		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	To expose students to good literary work. To teach them the basics of grammar and help them to write paragraph correctly	Students learnt good literary work and learnt to use words, sentences and paragraphs correctly using the right tenses. They understood the important factors for writing paragraphs and can write paragraphs.
2	To introduce different writers and their writings to students. To teach loan words and auxiliary verbs.	Students are inspired to write something on the current issues easily. Students know what loan words are and how it is used. They wisely use the essential to write a paragraph correctly.
3	Students are exposed to history and speeches given by famous people. To learn nonfinite verbs and descriptive writing.	Inspired to deliver speeches in public places and win awards in future. Know to write portmanteau words and can write descriptive writing in an amazing manner.
4	To introduce the works of famous writer Shakespeare. To teach them how one can excel in public speaking and	Students learnt famous works of Shakespeare and can excel in Public speaking and use figures of speech

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argumentative writing. To learn few important frequently used simile and metaphors	correctly. They can write argumentative writing easily also.
<b>COURSE OUTCOME:-</b> Upon Successful completion of course, a student will be able to 1. Students get an overall idea of grammar. 2. Students can deliver public speeches and use English appropriately.	

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**B.COM (HONOURS)**

**SEMESTER-SECOND**

**SUBJECT: BASIC COMPUTER SKILLS**

**COURSECODE: AECC1(a)**

<b>COURSE OBJECTIVE:</b>		
<b>1. The program outcome is to enable students to learn core concepts of basic level understanding of working of computer and its usage</b>		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcome</b>
<b>1</b>	Learn about knowing computer, what is computer data, information IECT and its application. Learns about operating Computer using GUL based operating System. Learn about word processing	Understand the logical diagram of computer and CPU, application of IECT, how to connect keywords, mouse monitor and printing to CPU. Understand about the operating System and icons in the screen, opening and closing the different windows using shot cut. Understand about the opening and closing document, text creation and manipulation
<b>2</b>	Learns about the spread sheet, presentation software and introduction of internet ,WWW and web Browsers.	Understand about the excel worksheet, workbook using of formals and function. Understand about the basic presentation inserting the slide show, working with animations in the presentation. Learns about the networking LAN,MAN,connecting with internet.WWW,web browsers.
<b>COURSE OUTCOME:</b>		
<b>Up on successful completion of course, a student will be able to</b>		
<b>1. Know about logical structure of the computer (CPU, ALU, Memory unit)</b>		
<b>2. Know about the operating System</b>		
<b>3. Know about the word document and their features</b>		
<b>4. Knows about the spread sheet and presentation</b>		

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**SIVA SIVANI DEGREE COLLEGE**

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**B.COM (HONOURS)**

**SEMESTER-SECOND**

**SUBJECT: FINANCIAL ACCOUNTING II**

**COURSE CODE: DSC201**

<b>COURSE OBJECTIVE:</b>		
<b>1. The program outcome is to enable students to learn core concepts of bills of exchange and other business accounting methods</b>		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcome</b>
<b>1</b>	They learn about how to prepare the bill of exchange and the promissory note	They will understand definition of bill of exchange, kinds of bill of exchange, difference between promissory note and bills of exchange, journal entry of bill of exchange.
<b>2</b>	They learn about how to do the consignment business and how to prepare consignment account related to the business	Student will understand the concept of the consignor, consignee, consignment and del credere commission, and concept of normal and abnormal loss and accounting treatment
<b>3</b>	They learn about how to present the joint venture accounts and methods of keeping the records for joint venture accounts	Students will understand the concepts of joint venture and how the books will be maintained in the joint venture accounts
<b>4</b>	They learn about single entry system and able to know about the difference between double entry system and single entry system	Students will understand the defects of the single entry system and how the books are maintained in the single entry system

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5	They learn about how the accounts are prepared in the case of non-trading org.	Student will understand about receipts and payments and income and expenditure in non-trading organization
<b>COURSE OUTCOME:</b> Up on successful completion of course, a student will be able to		
<ol style="list-style-type: none"><li>1. Know about the bill of exchange</li><li>2. They can understand how the books are prepared in consignment and joint venture accounts</li><li>3. They can understand the accounts from incomplete records and accounting for non profit organization</li></ol>		



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**B.COM (HONOURS)**

**SEMESTER-SECOND**

**SUBJECT: BUSINESS LAW**

**COURSE CODE:DSC202**

<b>COURSE OBJECTIVE:</b>		
To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcome</b>
1	Provide students with an introduction to the fundamental principles of contract law and an understanding of the significance of contracts in various transactions. Legal Framework, Formation of Contracts, Types of Contracts, Performance and Discharge, Contingent and Quasi-Contracts, Void and Voidable Contracts, Legal Concepts in Contracts, Remedies for Breach of Contract.	Students able to understand about Contractual Principles, Application of Legal Concepts, Formation of Contracts, Voidable Contracts and Unlawful Agreements, Performance and Discharge of Contracts, Contingent and Quasi-Contracts, Contractual Obligations, Remedies for Breach of Contract, Special Types of Contracts, Legal Drafting and Documentation, Contractual Interpretation, Ethical Considerations.
2	Provide students with an introduction to the Sale of Goods Act, 1930, its scope, and its significance in commercial transactions. Formation of Contract of Sale, Conditions and Warranties, Transfer of Property and Title, Performance and Discharge, Rights and Duties of Seller and Buyer, Unpaid	Student able to understand Sale Contracts, Goods and Price, Transfer of Property and Title, Conditions and Warranties, Rights and Duties of Seller and Buyer, Performance and Discharge of Contract, Special Types of Goods, Consumer Protection Act, Understanding Consumer Rights, Consumer Disputes



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	Seller's Rights, Special Types of Goods, Consumer Protection Act, Introduction to Consumer Protection, Consumer Rights, Consumer Disputes and Redressal, Unfair Trade Practices, Remedies for Consumers.	and Redressal Mechanisms, Unfair Trade Practices, Product Liability, Consumer Awareness and Education, Role of Consumer Organizations, Remedies for Consumers.
3	The course objectives for studying Intellectual Property Rights (IPR) are designed to provide students with a comprehensive understanding of the legal principles and practices governing intellectual property.	Students able to understand Intellectual Property, Legal Framework, Types of Intellectual Property, IP Registration Process, Infringement and Enforcement, Patent, copyrights.
4	The objectives of a course on the management of companies and meetings are designed to provide students with a comprehensive understanding of corporate governance, company management, and the conduct of meetings.	Corporate Governance Principles, Company Formation and Structure, Legal Compliance, Directors' Duties and Liabilities, Conduct of Meetings, Types of Meetings, Meeting Procedures, Board Meetings, Shareholders' Meetings.
5	The objectives of a course on the winding up of companies are designed to provide students with a comprehensive understanding of the legal, procedural, and practical aspects involved in the dissolution or closure of companies.	Understanding of Winding Up, Modes of Winding Up, Legal Framework, Voluntary Winding Up, Compulsory Winding Up, Role of Liquidators, Protection of Creditors' Interests.
<b>COURSE OUTCOME:</b> <b>Up on successful completion of course, a student will be able to</b> 1. Understand about Contractual Principles, Application of Legal Concepts, Formation of Contracts, Voidable Contracts and Unlawful Agreements, Performance and Discharge of Contracts, Contingent and Quasi-Contracts		

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2. understand Sale Contracts, Goods and Price, Transfer of Property
3. understand Intellectual Property, Legal Framework
4. understanding of corporate governance, company management, and the conduct of meetings
5. Understanding of Winding Up, Legal Framework



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**SIVA SIVANI DEGREE COLLEGE**

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**B.COM (HONOURS)**

**SEMESTER-SECOND**

**SUBJECT: FINANCIAL MANAGEMENT**

**COURSE CODE:DSC204**

<b>COURSE OBJECTIVE:</b>		
1. To enable the students to study the basics of financial management.		
2. To study the evaluation of cost of capital.		
3. To learn how the decision to be take in short term investment.		
4. To learn the theories of capital structure and leverages with evaluations		
5. To study about dividend decisions		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcome</b>
1	To understand basics of Financial Management and evaluation of time value of money	Learn to the assess time value of money and comprehend the fundamentals of financial management
2	To evaluate the cost of capital and capital budgeting	Enable the students in order to assess the capital budgeting and cost
3	To learn about short term investment decisions	Students get knowledge on short-term investing choices including receivables and inventory management
4	To know about capital theories and leverages	Students will be familiar with leverage and capital theories in traditional and modern methods
5	To understand various Dividend decision theories	Learn different theories of dividend decisions with evaluation of dividend on capital
<b>COURSE OUTCOMES:</b>		
<b>Upon Successful completion of course, a student will be able to</b>		
1. Students will be able to have clear understanding of financial management and time value of money.		
2. Understand the concept and cost of various sources of capital		

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3. learn about short-term investment options, such as managing inventories and receivables
4. students will understand capital and leverage theories using both conventional and contemporary approaches
5. Explore many theories of dividend decisions and how to evaluate dividends on capital.



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# SEMESTER III



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# SIVA SIVANI DEGREE COLLEGE

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**B.Com (HONOURS)**

**SEMESTER – THREE**

**SUBJECT: ENGLISH**

**Course Code : ELS3**

### COURSE OBJECTIVE:

1. The program outcome is to enable students to learn core concepts of English in detail with hands-on experience in English.
2. Ability to be comfortable while speaking or reading English.
3. Ability to sharpen skills through reading and listening to acquire good exposure to language and literature.
4. Develop wide knowledge in their major and allied subjects necessary to qualify for the degree.

Unit	Unit Objective	Program Outcomes
1	<p>O Captain! My Captain- Wall Whitman(Poem) Mallika Srinivasan(Prose): The poem gives a chance to learn many poetic devices and brings to mind the transience of human life.</p>	<p>To inform the Students the life history of Abraham Lincoln; To also teach them extended Metaphor and also the U.S. Civil was morning and rejoicing are a part of life. A part from observing the business Acumen and the business success graph. Make sure that all words are spelled correctly; Try different keywords and learn them all.</p>
2	<p>The Solitary Reaper(Poem): The Students senses are sharpened to observe the beauty of nature, valleys, meadows etc., How to live to be a 200(Prose): This piece of prose explains that everything practiced in moderation is good, extreme is bad.</p>	<p>The message of the poem solitary Reaper is that even the lowliest individuals and ordinary situations have a beauty. The individual logic of health doesn't matter. What we think gives health really doesn't give health. Holistic health purpose is better.</p>
3	<p>La Belle Dame Sans Merci (Poem) Students learn that even if the best person leaves you, one has to motivate himself to get back to a normal state. Ilyas(Prose):</p>	<p>The poem is about a beautiful lady entering a man's life and casts a temporary spell on him and after words leaves him. This merciless act is records in this poem. A rich man amasses wealth. Then looses it only</p>



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	This lesson redefines the ethics of life.	to find out that wealth is not everything but fostering relationships is important.
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**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Develop style in speech and writing and manipulate the tools of language for effective communication.
2. The course should provide exposure to the learners in good pros, texts, poems and expose the learners to value based ideas.
3. Enhance their language skills especially in the areas of grammar and punctuation.
4. Acquire a rich asset of value added courses, soft skills and communication skills, in stilling, self-confidence and moral values.



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**B.Com (HONOURS)**

**SEMESTER – THREE**

**SUBJECT: PROFESSIONAL SKILLS**

**Course Code : SEC1**

**Course Objective:**

1. To equip the students with necessary professional skills
2. To enable students, explore their career opportunities through necessary training
3. To impart skills of understanding and practicing Etiquettes

Unit	Unit Objective	Program Outcomes
1	Describe the importance of resume.	Identify essential components of a good resume while preparing resume
2	Identify common errors people make during interview	Describe the meaning and types of interview and critique the performance of a few simulated interviews
3	Decide which critical abilities will be assessed during the group discussion	Develop skills for participating effectively in a Group Discussion without committing any error
4	Use the necessary components required to prepare for a career in an identified occupation	Explore desired career opportunities in the employment market in consideration of an individual SWOT analysis
5	Explain the methods for getting ready for different kinds of presentations	Prepare effective presentations considering the important strategies
6	To overcome the fear of being judged as team member/employee	Build trust as a leader with employees to create a Collaborative Team
7	Develop listening as a team skill	Use effective listening skills as team leader and team member for proper functioning of the team
8	Describe group and individual brainstorming techniques for idea generation	Generate, share and maximize new ideas with the concept of brainstorming
9	Determine the function of cultural and social graces in a company	Use social and cultural etiquettes in an organisation for better team work



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10	Understand the need for effective internal communication	Actively use and operate online team communication tools
<b>Course Outcomes:</b> Upon Successful completion of course, a student will be able to 1. Develop a planned approach towards career and life 2. Gain ability to match skills and interests with a chosen career path 3. Develop interview skills and professional etiquette.		



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**B.Com (HONOURS)**

**SEMESTER – THREE**

**SUBJECT: FOUNDATION OF DIGITAL MARKETING & WEB DESIGN**

**Course Code : SEC2**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core learn core concepts of Foundation of Digital Marketing & Web Design.
2. To make students to understand Foundation of digital marketing.
3. To make students to understand the Fundamentals of Web design and Analytics.

Unit	Unit Objective	Program Outcomes
1	To Learn about Digital Marketing and Search Engine Optimization	Students understand Foundation of Digital Marketing & Content Marketing, E-mail Marketing, Mobile Marketing, SEO, Display, Social, and Video Marketing.
2	To Learn about web design and Google Analytics.	Students understand Web Design & Google Analytics, CRO, Types of Various Reports.

**COURSE OUTCOMES:**

Upon Successful Completion of the course, a Student will be able to:

1. To Know about the Online and offline marketing.
2. Use the online platform for promotion of there products and Services.
3. To Know how to do the E-mail marketing.
4. Develop of friendly websites.
5. To Know about the various online marketing.







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# SIVA SIVANI DEGREE COLLEGE

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## B.Com (HONOURS)

SEMESTER – THREE

SUBJECT: ADVANCED ACCOUNTING

Course Code : DSC301

### Course Objective:

1. To familiarize with partnership accounting principles.
2. To learn about the firm dissolution and its accounting treatment
3. To study the concept of bonus shares, debentures and underwriting.
4. To learn how to prepare the financial statements under revised companies Act, 2013.
5. To study about evaluation of share and goodwill.

Unit	Unit Objective	Program Outcomes
1	To become accustomed to the fundamentals of partnership accounting.	Preparation of partnership accounts and understanding their principles
2	To get information on the accounting treatment of the business dissolution	Preparation of dissolution of partnership firm and insolvency of partner
3	Learning about debentures, underwriting, and bonus shares.	Learning about the issuance of bonus shares, debentures, and shares
4	To acquire knowledge on preparing financial statements in accordance with the 2013 Revision of the Companies Act.	Financial statements in updated schedules in compliance with the amended Companies Act, 2013
5	Study how to measure goodwill and share	The assessment of goodwill and share valuation

### Course Outcomes:

Upon Successful completion of course, a student will be able to

1. Creating partnership accounts and being aware of their guiding principles
2. Getting ready for the partnership business to dissolve and the partner's insolvency
3. Finding out about the issuing of debentures, shares, and bonus shares
4. Financial statements with revised schedules prepared in accordance with the 2013 Companies Act amendment
5. Valuing shares and evaluating goodwill



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(Affiliated to Osmania University)

**B.Com (HONOURS)**

**SEMESTER – THREE**

**SUBJECT: BUSINESS STATISTICS-I**

**Course Code : DSC302**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of Business Statistics
2. To inculcate analytical and computational ability among the students.

Unit	Unit Objective	Program Outcomes
1	To Learn about tabulation and data analysis and to inculcate census methods.	Students understand how to collect primary data and secondary data, What is primary data what is Questions, Questionnaire order, what is tabulation. Students should learn tabulation types, tabulation conditions.
2	To Learn about basic concepts of diagrammatic representation and types of diagrams and charts.	Students understand five statistical measures are learning. For the data if it is independent or individual or discrete or continuous how can we find the average values. They are learning five measures mean, median, mode, geometric mean, Harmonic Mean.
3	To Learn about the measures of central tendency to calculate the averages of data.	Students understand another five measures such as range, standard deviation, mean deviation, Quartile deviation learnt.
4	To Learn about the measures of dispersions and to calculate the averages of data for heterogenetic data.	Students understand the relation between two variables. If there is a positive or negative or no correlation we can find out.
5	To Learn about the correlation between two variables positive and negative.	Students understand rank wise correlation in the data there is no rank we can assign the ranks. If the rank are repeated we have to use superman rank correlation

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**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Understand the importance of Statistics and primary and secondary data.
2. By using diagrams and graphs we have to analyse statistical data of visualization.
3. Analysing the merits and de-merits of central tendency measures.
4. Learning about characteristics of measures and skewness and kurtosis.
5. relation between two variables and rank correlation between two variables.



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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

**B.Com (HONOURS)**

**SEMESTER – THREE**

**SUBJECT: FINANCIAL INSTITUTIONS AND MARKETS**

**Course Code : DSC303**

### COURSE OBJECTIVE:

1. The program outcome is to enable students to learn core concepts of Financial Institutions and Markets.
2. To familiarize with various Financial Institutions and Markets.

Unit	Unit Objective	Program Outcomes
1	To learn about Indian financial system structure and drawbacks of Indian financial system	Students will understand about the structure of our Indian financial system and the recent developments in Indian financial system.
2	To learn about financial institutions and non-banking financial institutions and their functions and role in the financial system	Students will understand about the functions of the financial institutions and non-banking financial system
3	To learn about money market instruments and the role of RBI in money market and the various schemes introduced by the RBI.	Students will be able to know about the money market instruments and the various schemes introduced by the RBI
4	To learn about the debt market and the instruments that are traded in the debt market	Student will understand the debt market instrument and the dealers who will participate in debt market
5	To learn about equity market, SEBI and stock exchanges and the methods used to issue the shares in stock market	Students will understand about the equity market and functions of SEBI and the Stock exchanges.

### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Understand the importance of Business Economics in decision making.
2. Understand the demand analysis and how to apply the demand analysis for the decision making
3. Understand Application of supply analysis for at what price the producers are ready to supply the commodities in the market
4. Understand the analysis of production and apply this how to increase output in short run and in long-run. Application of cost concepts in short-run and long-run



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**B.Com (HONOURS)**

**SEMESTER – THREE**

**SUBJECT: INVESTMENT MANAGEMENT**

**Course Code : DSC304**

Course Objective:

1. To familiarize with concepts of Investment and its decisions.
2. To learn about the risk and return
3. To study the concept of index in stock market.
4. To learn how to evaluate the time value of money.
5. To study about theories of portfolio and its analysis

Unit	Unit Objective	Program Outcomes
1	To understand the concepts of investment management	Students understands the investment management principles
2	To evaluate the risk and return	Enable them to assess the return and risk in investment
3	To learn about stock price indices in India	Finds out information of various Indian stock price indexes
4	To understand the time value of money and its evaluation	Understanding the appraisal of time value of money
5	To get knowledgeable about portfolio analysis	Become familiar with portfolio analysis and expected risk and return

Course Outcomes:

Upon Successful completion of course, a student will be able to

1. The concepts of investment management are understood by the students.
2. Give them the ability to evaluate the risk and return on investment
3. Obtains data on several Indian stock price indices
4. Comprehending the time value of money assessment
5. Learn about projected risk and return as well as portfolio analysis



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# SEMESTER IV



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**B.Com (HONOURS)**

**SEMESTER – FOUR**

**SUBJECT: ENGLISH**

**Course Code : (ELS4)**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of English in detail with hands-on experience in English.
2. Ability to be comfortable while speaking or reading English.
3. Ability to sharpen skills through reading and listening to acquire good exposure to language and literature. .

Unit	Unit Objective	Program Outcomes
1	<p><b>Ozymandias(Poem):</b> One of the key lessons of Ozymandias is the importance of strong foundation. The “two vast and trunkless legs of stone” that stand in the desert represent the foundation upon which Ozymandias built his empire.</p> <p><b>The Lottery Ticket(Prose):</b> The lesson’s theme is that one should not blindly follow traditions simply because they are traditional.</p>	<p>To analyze the theme of power in Ozymandias. To understand the age, Kingship.</p> <p>The message of the poem could be considered to be a remainder that power will not last forever.</p> <p>The theme of the lesson is, it is best for people to be content with what they have and not to start dreaming of things that will be much better than what they have.</p>
2	<p><b>My Last Duchess(Poem):</b> The predominant theme of My Last Duchess” is the speaker’s obsession with control. The Duke exhibits an arrogance routed in an audacious sense of male superiority. He is Stuck on himself – full of narcissism and misogyny.</p>	<p>In “My Last Duchess” is the Duke of Ferrara uses his power to control his subjects, and kills his wife because of the way she acts around other men. From beginning to end displays the corrupt power of the domestic tyrant , his arrogance, jealousy and the ruthlessness.</p>



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	<p>The Doll's House(Prose)</p> <p>Understand the influence of Ibsen's work , the themes of family, society and morality in the 19th century, Norway.</p>	<p>A Doll's House explores the ways that societal expectations restrict individuals, especially woman.</p>
3	<p>Hope is the thing with feathers(Poetry):</p> <p>"Hope" has been helpful in times of difficulty and never asks anything in return.</p> <p>Packing(Prose):</p> <p>Packing teaches Students how packing can indeed be a tiring task if not done properly.</p>	<p>Emily Dickinson has successfully rendered an abstract subject ie.,he has personified Hope.</p> <p>Packing when done with friends can become a little messy and time consuming, it has a own charm and fun.</p>

**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. To promote career dexterity in the students.
2. To provide Students a platform to understand interrelatedness between life and literature.
3. To help Students in the development of critical and analytical thinking through literacy.



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## SIVA SIVANI DEGREE COLLEGE

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B.Com (HONOURS)

SEMESTER – FOUR

SUBJECT: UNIVERSAL HUMAN VALUES

Course Code : (ELS4)

### COURSE OBJECTIVE:

The present course deals with meaning, purpose, and relevance of universal human values and how to inculcate and practice them consciously to be a good human being and realize one's potentials.

Unit	Unit Objective	Program Outcomes
1	Describing about forms of love for self, parents, family, friend, spouse community, nation, humanity and other beings, both for living and non-living	Practicing compassion and love.
2	Explaining about truth	Practicing Universal truth, truth as value, truth as fact sincerity, honesty among others.
3	Making student understand about non-violence (Ahimsa)	Student will be able to understand about the need of Love, compassion, empathy sympathy for others as pre-requisites for non-violence
4	Making student understand about righteousness	Student will be able to understand about dharma and practicing righteousness.
5	Making student understand about peace and its need and relation with harmony.	Student will be able to understand about the benefits of practicing peace.
6	Making student understand about various forms of services and importance.	Student will be able to understand about what they gain if the practice service and what they loose if they they don't practice service..
7	Making student understand about renunciation.	Student will be able to understand Renunciation and sacrifice, Self-restrain and Ways of overcoming greed.

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**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know about universal human values and understand the importance of values in individual, social circles, career path, and national life.
2. Learn from case studies of lives of great and successful people who followed and practiced human values and achieved self-actualization.
3. Become conscious practitioners of human values.
4. Realize their potential as human beings and conduct themselves properly in the ways of the world.



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## SIVA SIVANI DEGREE COLLEGE

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### B.Com (HONOURS)

#### SEMESTER – FOUR

#### SUBJECT: SOCIAL MEDIA MARKETING SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING

Course Code : SEC4

#### COURSE OBJECTIVE:

1. To make students to understand the strategy and planning of SEO
2. To make students to understand social media marketing and online community

Unit	Unit Objective	Program Outcomes
1	To make students to learn about SOCIAL MEDIA MARKETING	Students understand social media marketing and online community. They also learn about Facebook advertising.
2	To make students to Learn Search Engine Optimisation and its Strategies.	Students understand SEO and its content. They also learn about its strategy and planning.

#### COURSE OUTCOMES:

Upon Successful Completion of the course, a Student will be able to:

1. Understand social media marketing and online community
2. Understand strategy and planning of SEO



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**B.Com (HONOURS)**

**SEMESTER – FOUR**

**SUBJECT: INCOME TAX**

**Course Code : DSC401**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of Income Tax.
2. To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assesse.

Unit	Unit Objective	Program Outcomes
1	To Learn about Direct and Indirect Taxes Income Tax: Assesse Assessment Year ,Previous Year ,Agricultural Income, Heads of Income ,Total Income, Incomes Exempt from Tax ,Meaning of Residential Status , Conditions.	In this unit Students learnt about what is tax, history of tax, different types of taxes, what is assessment year and previous year, agriculture income and its condition, residential status and its conditions, how to compute gross total income and total income.
2	To Learn about Definition of 'Salary' – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) Annual Accretion Allowances Perquisites – Profits in lieu of Salary Deductions u/s. 16	In this unit Students learnt definition of salary, computation of salary and deductions under section16.
3	To Learn about Definition of 'House Property' Annual Value Determination of Annual Value for Let-out House and Self- occupied House – Deductions u/s.24.	In this unit Students learnt what is income from house property, concept of let out and self- occupied and how to compute income from house property.
4	To Learn about computation of Income from Business Allowable Expenses u/s. 30 to 37 Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation.	In this unit Students learnt about income from profit and gains from business and profession and how to compute income under income from business and income from profession.



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5	To Learn about Short term and Long term Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions u/s. 54 & Deductions u/s. 57.	In this unit Students learnt about capital gains, short term capital gains and long term capital gain, deductions under section 57, how to compute income from capital gain, income from other sources, concept of dividend and winning from lotteries
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**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. To know what are the different types of taxes, computation of gross total income and total income.
2. To know residential status and its conditions, computation of house property.
3. To know computation of Salary, capital gain, business income and professional income.



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**B.Com (HONOURS)**

**SEMESTER – FOUR**

**SUBJECT: BUSINESS STATISTICS-II**

**Course Code : DSC402**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of Business Statistics II.
2. To inculcate analytical and computational ability among the students.

Unit	Unit Objective	Program Outcomes
1	To learn Correlation Vs Regression Lines if the data is huge and can form Scatter diagram for the data.	Students understand Linear, Non Linear Regression and Line of Regression X on Y by using Regression Lines.
2	To learn for any data we have to find index numbers in the form of simple and weighted index if the data is in complete we have to find index numbers for that data also.	Students understand the types of construction of Index Numbers in the form of simple and weighted Index Numbers
3	To learn time series for any data we have to find trend values by using Time Series methods if the data is even or odd number of observations.	Students understand TIME SERIES data to calculate trend values for completed data and incompleting data also.
4	To learn the Probability and we have to estimate the data by using of addition and multiplication theorems and also learn some important definitions further analyze the data in the form of estimation.	Students understand for entire PROBABILITY unit how to estimate individual events and group of events.
5	To learn for any data we have to use some Distributions for different types of analyzation such as Binomial, Poisson and Normal.	Students understand the DISTRIBUTIONS: if the data is more and the measures of averages are not suitable for the data we have to go through with the distributions and we have to estimate.



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**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. To understand what is correlation and Regression.
2. To understand such type of Index Numbers Simple and Weighted.
3. For the Time Series data estimated Trend values we have to find out.
4. To understand estimated individuals and group of events we have to estimate.
5. To understand different types of distributions.



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**B.Com (HONOURS)**

**SEMESTER – FOUR**

**SUBJECT: CORPORATE ACCOUNTING**

**Course Code: DSC403**

**COURSE OBJECTIVE:**

1. To acquire knowledge of AS-14 and preparation of accounts of banking and insurance companies.
2. To acquire the practice accounts regarding company's liquidation, amalgamation and internal reconstruction.

Unit	Unit Objective	Program Outcomes
1	To learn about the company liquidation.	Students Understand that how to liquidate the through the various modes with required statements.
2	To learn the process of the Company Amalgamation as per companies Act.	Students can prepare company's balance sheet with external reconstruction regarding amalgamation.
3	To learn the concept of internal reconstruction and acquisition of business.	Students will learn about practice of internal reconstruction of company's statement and process of acquisition of business by the company.
4	To learn Accounts of banking companies.	Students understand the provision and practice of banking accounts with various schedules.
5	To learn accounting treatment of Insurance companies.	Student will get overall knowledge about Insurance company's revenue and expenditure mechanism with its computation with suitable schedules.

**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. The Students will be able to understand concept of Companies liquidation, acquisition, internal and external reconstruction of statements.
2. They will understand the Banking companies statements and its preparation process.
3. They will understand the Insurance Company's statements and its preparation process including Premium and claims.



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**SEMESTER – FOUR**

**SUBJECT: Human Resource Management.**

**Course Code: DSC404**

### **COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts in Human Resource Management
2. To familiarize with the basics of Human Resource Management and to learn stable work environment.

<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	To learn about scope of HR and its recent trends and to learn Elton Mayo's Human Relation Movement.	Students Understand that workers participation is not based on physical conditions but depends upon wages/salary paid by the management.
2	To learn the process, need and responsibilities of HR Planning	HRP allows the business to maintain targets and to analyse talent of employees. It helps to meet uncertainties and face the future with confidence.
3	To learn the concept, sources, traditional and modern methods of Recruitment and Selection Process.	After studying this concept the student will be able to list the skills and knowledge needed to conduct full and fair Recruitment and Selection Process.
4	To learn the types and techniques of training.	Training outcomes are description of specific knowledge, skills or expertise that the learner will get.
5	To learn PERFORMANCE APPRAISAL and 360 Degree Appraisal.	The Students learn final rating of employees. This can help to detail out the compensation of employees. Employee Competency gaps can be identified and areas can be improved.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. The Students will be able to effectively manage and plan key Human Resource functions within the organization.
2. They can examine the current trends, practices, issues of HRM.
3. It helps the students to gain knowledge and understand in key concepts of HRM.



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# SEMESTER V



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## SIVA SIVANI DEGREE COLLEGE

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### B.COM (HONOURS)

SEMESTER- FIVE

SUBJECT: ENGLISH

COURSE CODE: EL55

#### COURSE OBJECTIVE:

1. To help students Learn the importance of English in today's world
2. Students can learn and use English correctly.
3. Students can write reviews and technical reports which are important in business communication.
4. To make students aware of the current issues happening around them.

Unit	Unit-Objective	Program Outcome
1	To Learn the importance of English, learn Indianism and to learn framing questions.	Students can speak correct English and they can frame questions and question tags on their own.
2	To make students aware of gender sensitization, to learn word analogy and learn grammar.	Students are aware of gender roles and can-do word analogy easily and write without making grammatical mistakes.
3	To teach students how they can write book and film review, to teach technical vocabularies and use conditionals effectively.	Students can write film and book review, use technical vocabulary and conditionals effectively.

#### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. students become aware of gender sensitization, they can write reviews and can write technical reports and frame questions.

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## B.COM (HONOURS)

SEMESTER- FIVE

SUBJECT: ADVANCED ASPECTS OF INCOME TAX

COURSE CODE: GE

Unit	Unit-Objective	Program Outcome
1	Students learn about Valuation of Stock Depreciation.	understand profit of the business in the tax point of view and value of the stock and depreciation.
2	Students learn about Winnings from lotteries Puzzles, crown world puzzles, Races Treatment of Agricultural Income. Total Income of an Individual based on Residential Status.	understand Tax Liability on Agriculture Income, capital income and residential status of individual.
3	Students learn about Income of other persons total income of Assesse – Clubbing Provisions– Provisions of set-off and carry forward of losses, computation of Gross Total Income.	understand know the tax on benami transaction and cross transfers. Learn the deductions are allowed to assessee section 80 C to 80 U.
4	Students learn about Computation of Tax Liability – Applicability of Alternate Minimum Tax on Individual u/s 115JC.	Students know which tax better whether normal tax or alternative minimum tax. Whichever is the higher tax paid to the government.
5	Students learn about Income tax returns, Types of assessment: Self-assessment –	Understand the due date of income tax return. Learn how to register E-

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Provisional assessment –Rectification of mistakes – Notice on demand	Filing
<b>COURSE OUTCOMES:</b> Upon successful completion of course, a student will be able to <ol style="list-style-type: none"><li>1. valuation of stock and depreciation</li><li>2. Calculate capital income and residential income</li><li>3. Know benami transactions and cross transfers.</li><li>4. Filing of income tax returns.</li></ol>	

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# SIVA SIVANI DEGREE COLLEGE

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## B.COM (HONOURS)

**SEMESTER- FIVE**

**SUBJECT: INTERNATIONAL FINANCIAL REPORTING-I**

**COURSE CODE: DSE501**

### **COURSE OBJECTIVE:**

1. To make students to understand the International Financial Reporting
2. To provide high-quality financial information about a company's performance and financial position that is useful to a wide range of users in making economic decisions.

<b>Unit</b>	<b>Unit-Objective</b>	<b>Program Outcome</b>
1	Learn about the Financial Statement, Public company reporting requirements	General Purpose of Financial Accounting & Reporting(AS PER US GAAP).
2	Learn about Current assets and current liabilities Uses in Financial Statement.	Current assets and current liabilities(AS PER US GAAP).
3	Learn about Various Financial Investments.	Financial Investments & Fixed Assets(AS PER US GAAP)
4	Learn about Understand Debt and Equity Proportion.	Financial Liabilities(AS PER US GAAP).
5	Learn about the agreement of lease/Debt/Modification of Terms.	Select Transactions(AS PER US GAAP).

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know financial standards and international financial reporting system of different countries.
2. Know about current assets, current liabilities and inventory valuation methods
3. Know about financial assets and its obligations.
4. Know about different types of bonds.
5. Know about accounting concepts ,policies and derivatives.

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

SEMESTER- FIVE

SUBJECT: INTERNATIONAL TAX AND REGULATION

COURSE CODE: DSE502

<b>COURSE OBJECTIVE:</b>		
1. The objectives of international tax and regulation are multifaceted, reflecting the complex nature of global economic interactions		
2. To make students to understand the International Tax & Regulation.		
Unit	Unit-Objective	Program Outcome
1	Learn about taxation of individual Residential status of the individual To know the gross income of each individual	Understand the tax penalty of the individual.
2	Learn about the gains of sale of long-term business	Understand property transaction and depreciation What amount allowed as a deduction in respect of Depreciation and amortization
3	Learn about concepts of how the corporation will establish	Understand taxation of corporations & How the corporation will pay the tax.
4	Learn how the estate will pay the tax	understand taxation of other entities To know the what is the reason partnership establish.
5	Learn the how the company will follow regulations of the federal security act 1933	understand statutory regulations accountant responsibility and business structure To the know the regulations of the 1933 Act and 1934 Act.
<b>COURSE OUTCOMES:</b>		
Upon successful completion of course, a student will be able to		
1. Learn about Tax penalties of assesses		

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2. Understand various property transactions and depreciations.
3. Know the Tax rates of corporations.
4. know the what is the reason partnership establish.
5. Learn about various regulation of Act 1933 and Act 1934,

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# SIVA SIVANI DEGREE COLLEGE

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## B.COM (HONOURS)

SEMESTER- FIVE

SUBJECT: INVESTMENT INDUSTRY – I

COURSE CODE: DSE503

<b>COURSE OBJECTIVE:</b>		
To ensure that students demonstrate their understanding in fundamentals of the investment industry		
Unit	Unit-Objective	Program Outcome
1	To Learn about financial institutions, including banks and insurance companies. Explanation how economies benefit from the existence of the investment industry	Understand about the financial institutions like banks and insurance companies.
2	To Learn about types and functions of participants of the investment industry and evolution of the investment industry	understand about the participants of the investment industry.
3	To learn about Ethics and Investment Professionalism, to learn Investment Code of Ethics	Lear about the obligations of the client, employers and co-workers. Learn about consequences of unethical conduct.
4	To learn Regulation – Overview	Learn about the potential consequences regulatory failure in the industry.
5	To learn regulatory process and description of company's policies and procedures and consequences.	It helps the student to learn legal rights of employes and to protect interests and internal guide lines of company .
<b>COURSE OUTCOMES:</b>		
Upon successful completion of course, a student will be able to		
1. Know about financial services industry and financial institutions.		
2. Know about participants and evolution of investment industry.		

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3. Know about clients, employers and ethics, rules and standards of investment industry.
4. Know about regulations and its objectives.
5. Know about types of regulations, consequences of compliance failure.

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## B.COM (HONOURS)

SEMESTER-FIVE

SUBJECT: INVESTMENT INSTRUMENTS

COURSE CODE: DSE504

### **COURSE OBJECTIVE:**

To ensure that students demonstrate their understanding in fundamentals of financial instruments available in the market including equity, debt, derivatives and alternative vehicles.

Unit	Unit-Objective	Program Outcome
1	To learn about Types Of Debt Securities	To know the what are issuers debt securities in the market and also to know about bonds and its types.
2	To learn about Valuation Of Debt Securities.	To know the discounted cash flow approach and bonds yield to maturity.
3	To learn about Equity Securities.	To Know the types of equity securities and calculation of common shares and returns of equity shareholders.
4	To acquire knowledge about Derivatives.	Student learn the trading of forward contract and future contract, options swaps.
5	To understand about Alternative Investments.	Student learn the private equity investment ex: debentures. Learn the real estate investments

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. know about securities and types of bonds.
2. Know about current yield and yield curves.
3. Know about common shares and companies shares.
4. Know about derivatives like forwards ,futures, options and swaps.
5. Know about private equity investments.

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**SIVA SIVANI DEGREE COLLEGE**

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# SEMESTER VI



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S. P. Sampathy's Siva Sivani Educational Society (2906/97)

# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

SEMESTER-SIX

SUBJECT: ENGLISH

COURSE CODE: ELS6

COURSE OBJECTIVE:		
<ol style="list-style-type: none"><li>1. To teach students to use English in right full manner.</li><li>2. To teach vocabulary and different types of sentences.</li><li>3. To teach how one could write CV correctly and use English with out any mistakes .</li></ol>		
Unit	Unit-Objective	Program Outcome
1	Prose is given to teach them the impacts of television and teach them how one can handle failures and imaginations. To teach them one word substitute and relative clauses also.	Student can use television and handle failure and imagination in right manner.
2	To teach student how important suggestions are. To teach them formal and informal vocabulary and learn different types of sentences.	Students understood the importance of suggestions and can use suggestions wisely.
3	To teach how to write CV and learn common errors they commit while writing.	To write CV perfectly and to listen, speak, read and write English properly.
COURSE OUTCOMES:		
<ol style="list-style-type: none"><li>1. Students can listen, speak, read and write English properly without committing any mistakes.</li><li>2. Students can write CV properly and be aware of few important things in life.</li></ol>		

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

**SEMESTER- SIX**

**SUBJECT: RESEARCH METHODOLOGY & PROJECT REPORT**

**COURSE CODE: PR**

### **COURSE OBJECTIVE:**

1. To introduce the basics of conducting research in social sciences
2. Learn about research reports

<b>Unit</b>	<b>Unit-Objective</b>	<b>Program Outcome</b>
1	Learn about the Introduction, Measurement and Hypothesis Testing	Understand Design-Meaning and Types, Measurement Levels/Scales and Scaling Techniques
2	Learn about PARAMETRIC AND Non-Parametric Tests and Research Report.	Understand t-Test, F-Test, Chi Square Test, Anova

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know how to make research and samples.
2. Know about how to measure the data by using the different techniques.



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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

**SEMESTER- SIX**

**SUBJECT: INTERNATIONAL FINANCIAL REPORTING - II**

**COURSE CODE: DSE601**

### **COURSE OBJECTIVE:**

1. To make students to understand the International Financial Reporting.
2. Understand how income tax expenses are calculated.
3. Be familiar with the financial accounts of healthcare organisations.

<b>Unit</b>	<b>Unit-Objective</b>	<b>Program Outcome</b>
1	Learn about Pensions & Post-Employment Benefits (As Per Us GAAP & IFRS)	Understand contribution pension plans and benefit pension plans.
2	Learn about Income Taxes (As Per Us GAAP & IFRS)	Understand Current income tax expense, Deferred income tax expense and Deferred taxes on balance sheet.
3	Learn about Equity (As Per Us GAAP & IFRS)	Understand Equity accounts, Specific accounting considerations, Share-based Payments to Employees, Equity Securities Classified as Debt Presentation of Equity.
4	Learn about Select Transactions (As Per Us GAAP & IFRS)	Students understand Business Combinations and Consolidations, Variable Interest Entities (VIE) - Foreign currency, Remeasurement, Translation
5	Learn about Not-For-Profit And Governmental Accounting And Reporting (As Per Us GAAP)	Students understand Not-for-Profit (NFP) Entities: NFP Financial Statements -, Voluntary Health and Welfare Organizations, Fund types (Governmental funds, Proprietary funds, Fiduciary funds), Financial Reporting.

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# SIVA SIVANI DEGREE COLLEGE

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## COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Know planed assets and obligations, post employment benefits.
2. know the calculation of income tax expenses.
3. Know the share based payments to employees.
4. Know the EPS and diluted EPS.
5. Know the health care organizations financial statements.

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

SEMESTER- SIX

SUBJECT: INTERNATIONAL AUDITING

COURSE CODE: DSE602

COURSE OBJECTIVE:		
1. To make students to understand the International Auditing.		
2. Recognize the risks associated with audits, fraudulent financial statements.		
Unit	Unit-Objective	Program Outcome
1	Students Learn about Ethics, Professional Responsibilities and General Auditing Principles.	Understand the Introduction to Auditing, professional conduct Understanding and Acceptance, Quality Control.
2	Learn about Assessing Audit Risk and Developing A Planned Response.	Understand the Audit Risk, Fraudulent financial, Audit Strategy, Audit Plan and Internal Controls, Auditor's Consideration of Internal Control.
3	Learn about Performing Further Procedures and Obtaining Audit Evidence.	Students learn Audit Evidence, Procedures, Revenue cycle - Expenditure cycle - Production cycle, Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies, Representation Letter - Audit Sampling, Sampling Risks - Attributes Sampling - Classical Variables Sampling.
4	Learn about Audit Reporting.	Students Audit Reports, Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements, Audit of financial statements prepared using financial reporting framework of another country.
5	Learn about Other Engagements.	Accounting & Review Services, Examination - Review - Agreed-upon Procedures - Governmental Auditing.

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# SIVA SIVANI DEGREE COLLEGE

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## COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Know about auditing basic concepts and quality control.
2. Know the different types of audit risk and strategy.
3. Know the audit evidence, sampling risk.
4. Know the audit reports and audited financial statements.
5. Know the accounting and review services and government audit.

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

SEMESTER- SIX

SUBJECT: INVESTMENT INDUSTRY - II

COURSE CODE: DSE603

### **COURSE OBJECTIVE:**

1. To make students to understand the Investment Industry

Unit	Unit-Objective	Program Outcome
1	To learn the structure of Investment industry.	Students get knowledge of the investment industry's structure and management services.
2	To study direct and indirect investment and market indices	Enable to learn market indices and direct and indirect investments with security valuation
3	Learn about functioning of financial markets.	Study up on how the financial markets operate in primary and secondary markets and order allocations
4	To know actually what the investor need.	Learn to understand what the investor needs to the investor process i.e., client needs.
5	Learn about risk in portfolio.	Study on portfolio risk and factors effect the portfolio for successful active management .

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. The structure and management services provided by the investing business are taught to students.
2. Give students the ability to learn about market indexes and securities valuation.
3. Learn about primary and secondary financial markets function.
4. Recognise the demands of the client.
5. Knowledge on factors that affect the portfolio and portfolio risk is necessary for investment management..

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

SEMESTER-SIX

SUBJECT: ENGLISH

COURSE CODE: ELS6

### COURSE OBJECTIVE:

1. To teach students to use English in right full manner.
2. To teach vocabulary and different types of sentences.
3. To teach how one could write CV correctly and use English with out any mistakes .

Unit	Unit-Objective	Program Outcome
1	Prose is given to teach them the impacts of television and teach them how one can handle failures and imaginations. To teach them one word substitute and relative clauses also.	Student can use television and handle failure and imagination in right manner.
2	To teach student how important suggestions are. To teach them formal and informal vocabulary and learn different types of sentences.	Students understood the importance of suggestions and can use suggestions wisely.
3	To teach how to write CV and learn common errors they commit while writing.	To write CV perfectly and to listen, speak, read and write English properly.

### COURSE OUTCOMES:

1. Students can listen, speak, read and write English properly without committing any mistakes.
2. Students can write CV properly and be aware of few important things in life.

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

**SEMESTER- SIX**

**SUBJECT: RESEARCH METHODOLOGY & PROJECT REPORT**

**COURSE CODE: PR**

### **COURSE OBJECTIVE:**

1. To introduce the basics of conducting research in social sciences
2. Learn about research reports

<b>Unit</b>	<b>Unit-Objective</b>	<b>Program Outcome</b>
1	Learn about the Introduction, Measurement and Hypothesis Testing	Understand Design-Meaning and Types, Measurement Levels/Scales and Scaling Techniques
2	Learn about PARAMETRIC AND Non-Parametric Tests and Research Report.	Understand t-Test, F-Test, Chi Square Test, Anova

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know how to make research and samples.
2. Know about how to measure the data by using the different techniques.

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

**SEMESTER- SIX**

**SUBJECT: INTERNATIONAL FINANCIAL REPORTING - II**

**COURSE CODE: DSE601**

### **COURSE OBJECTIVE:**

1. To make students to understand the International Financial Reporting.
2. Understand how income tax expenses are calculated.
3. Be familiar with the financial accounts of healthcare organisations.

<b>Unit</b>	<b>Unit-Objective</b>	<b>Program Outcome</b>
1	Learn about Pensions & Post-Employment Benefits (As Per Us GAAP & IFRS)	Understand contribution pension plans and benefit pension plans.
2	Learn about Income Taxes (As Per Us GAAP & IFRS)	Understand Current income tax expense, Deferred income tax expense and Deferred taxes on balance sheet.
3	Learn about Equity (As Per Us GAAP & IFRS)	Understand Equity accounts, Specific accounting considerations, Share-based Payments to Employees, Equity Securities Classified as Debt Presentation of Equity.
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5	Learn about Not-For-Profit And Governmental Accounting And Reporting (As Per Us GAAP)	Students understand Not-for-Profit (NFP) Entities: NFP Financial Statements -, Voluntary Health and Welfare Organizations, Fund types (Governmental funds, Proprietary funds, Fiduciary funds), Financial Reporting.

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## SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Know planed assets and obligations, post employment benefits.
2. know the calculation of income tax expenses.
3. Know the share based payments to employees.
4. Know the EPS and diluted EPS.
5. Know the health care organizations financial statements.

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

**SEMESTER- SIX**

**SUBJECT: INTERNATIONAL AUDITING**

**COURSE CODE: DSE602**

### **COURSE OBJECTIVE:**

1. To make students to understand the International Auditing.
2. Recognize the risks associated with audits, fraudulent financial statements.

<b>Unit</b>	<b>Unit-Objective</b>	<b>Program Outcome</b>
1	Students Learn about Ethics, Professional Responsibilities and General Auditing Principles.	Understand the Introduction to Auditing, professional conduct Understanding and Acceptance, Quality Control.
2	Learn about Assessing Audit Risk and Developing A Planned Response.	Understand the Audit Risk, Fraudulent financial, Audit Strategy, Audit Plan and Internal Controls, Auditor's Consideration of Internal Control.
3	Learn about Performing Further Procedures and Obtaining Audit Evidence.	Students learn Audit Evidence, Procedures, Revenue cycle - Expenditure cycle - Production cycle, Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies, Representation Letter - Audit Sampling, Sampling Risks - Attributes Sampling - Classical Variables Sampling.
4	Learn about Audit Reporting.	Students Audit Reports, Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements, Audit of financial statements prepared using financial reporting framework of another country.
5	Learn about Other Engagements.	Accounting & Review Services, Examination - Review - Agreed-upon Procedures - Governmental Auditing.

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## SIVA SIVANI DEGREE COLLEGE

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### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Know about auditing basic concepts and quality control.
2. Know the different types of audit risk and strategy.
3. Know the audit evidence, sampling risk.
4. Know the audit reports and audited financial statements.
5. Know the accounting and review services and government audit.

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

SEMESTER- SIX

SUBJECT: INVESTMENT INDUSTRY - II

COURSE CODE: DSE603

COURSE OBJECTIVE:		
1. To make students to understand the Investment Industry		
Unit	Unit-Objective	Program Outcome
1	To learn the structure of Investment industry.	Students get knowledge of the investment industry's structure and management services.
2	To study direct and indirect investment and market indices	Enable to learn market indices and direct and indirect investments with security valuation
3	Learn about functioning of financial markets.	Study up on how the financial markets operate in primary and secondary markets and order allocations
4	To know actually what the investor need.	Learn to understand what the investor needs to the investor process i.e.. client needs.
5	Learn about risk in portfolio.	Study on portfolio risk and factors effect the portfolio for successful active management .
COURSE OUTCOMES:		
Upon successful completion of course, a student will be able to		
1. The structure and management services provided by the investing business are taught to students.		
2. Give students the ability to learn about market indexes and securities valuation.		
3. Learn about primary and secondary financial markets function.		
4. Recognise the demands of the client.		
5. Knowledge on factors that affect the portfolio and portfolio risk is necessary for investment management..		

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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (HONOURS)

**SEMESTER- SIX**

**SUBJECT: INVESTMENT INDUSTRY CONTROLS**

**COURSE CODE: DSE604**

### **COURSE OBJECTIVE:**

1. To make students to understand the Investment Industry Control.

Unit	Unit-Objective	Program Outcome
1	To learn about the risk management .	Students become familiar with risk management with clear overview.
2	To study on types of risk involved in risk management	Enable the various risks that are a part of risk management with pros and cons
3	To evaluate the performance process in measurement of risk.	Learn to assess the risk measuring process's performance in sharpe and treynor ratios.
4	To evaluate the performance process including tacking errors.	Learn to assess the performance procedure, taking tacking faults into account by using performance attributes.
5	Learn about Investment industry documentation.	Finding out more about the documentation used in the investment sector

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. To gain a comprehensive understanding of risk management.
2. Allows the different risks that come with risk management
3. Master the use of sharpe and treynor ratios to evaluate the effectiveness of the risk assessing method.
4. Learn to evaluate the performance process by using performance attributes to adjust for flaws.
5. learning more about the paperwork that the investing industry uses.



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**SIVA SIVANI DEGREE COLLEGE**

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# SEMESTER I



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**SIVA SIVANI DEGREE COLLEGE**

(Affiliated to Osmania University)

**B.COM (BUSINESS ANALYTICS)**

**SEMESTER-ONE**

**SUBJECT: ENGLISH**

**COURSE CODE: ELS1**

**COURSE OBJECTIVE:**

1. To bring out vibrancies, color and show imagery in Indian poet's work
2. To show towering personalities and display their success stories.
3. To teach empathy towards the unfortunate in society.
4. To learn right pronunciation and grammar.

Unit	Unit Objective	Program Outcomes
1	<p>In the bazaars of Hyderabad ( Sarojini Naidu)</p> <p>Lesson outcome: In the bazaars of Hyderabad, was a part of the Swadesi Movement, an Indian freedom Movement. The poet wanted to deliver the message that the traditional Indian Products made of Pure materials were of very high quality.</p> <p>The Eyes are not here: (Prose)</p> <p>The story is very interesting to read. Ruskin shows important message for all human being. We should always be alert and not to hide our weakness</p>	<p>The poem is all about the diversity and self-sufficiency of an Indian Market in British India.</p> <p>We also learn how others should not treat a handicapped person as a liability but encourage him and bring out the best in him.</p>
2	<p>“IF” (Poem) by Rudyard Kipling</p> <p>The poem teaches us to overcome obstacles in life. We are all equal and no one is above</p>	<p>Programme outcome of the poem “IF” : Always do what is right ,follow your dreams, Be realistic, set goals.</p>



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## SIVA SIVANI DEGREE COLLEGE

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	<p>anyone else. Use your every minute of your time wisely.</p> <p>On Saying Please” (Prose) by A. G. Gardiner</p> <p>This prose deals with socially issues that we across in social life. It explains to us that bad behavior though not punishable is not acceptable.</p>	<p>The essay shows how using polite words and phrases like ‘please’ and ‘thank you’ can change the course of our day. Bad behavior cannot be aggressive or violent, good behavior can be welcomed</p>
3	<p>Ulysses (Poem)</p> <p>Ulysses: Tennyson states the need of going forward and braving the struggle of life.</p> <p>Seeing People off (Prose);</p> <p>The story tells us about how people behave at railway stations and bus stops.</p>	<p>Programme Outcome:</p> <p>Ulysses declares that it is disgraceful to “store and hoard” himself, sitting safely in one place just to extend his life “[f]or some three suns.”</p> <p>The story also tells us how strangers are taken care off at the station by those who register with the agency in seeing them off at the station</p>
4	<p>On his having arrived at the age of 23 (Poem) by John Milton.</p> <p>Milton dissatisfaction of his young age wasted .</p> <p>Shyness ,My shield (Prose)</p> <p>Gandhiji s habit of not speaking turned out to be a blessing.His inability to speak turned out into a blessing.</p>	<p>Milton accomplishment in the literary field of his literary master piece ‘Paradise Lost’.</p> <p>Shyness, My shield : Programme Outcome</p> <p>Gandhi could not ever speak at meetings. But this inability become a spiritual asset.</p>
<p><b>COURSE OUTCOME:</b></p> <p>Upon Successful completion of course, a student will be able to</p> <ol style="list-style-type: none"><li>1. The students sensitivity to others problems is heightened.</li><li>2. Students learn values.</li><li>3. Students enrich vocabulary.</li><li>4. Students enjoy reading memorable stories.</li></ol>		



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# SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

## B.COM (BUSINESS ANALYTICS)

SEMESTER: ONE

SUBJECT: TWO Language (Sanskrit)

COURSE CODE : SLS1

### COURSE OBJECTIVE:

- 1.To teach Mudhabhishekthum varadhathvm arhasi and Himalayo nama nagadhi rajahah
2. To impart about Dharmabhadho dhuvvarikaha and kruthagne nasthi nishkruthihi
- 3.To make them learn Esha dhramaha sanathanaha and Ajantha shabdhaha
- 4.To Create awareness on Sandhis and samskutha Sambhashana Abhaysaha

Unit	Unit Objective	Program Outcomes
1	Mudhabhishekthum varadhathvm arhasi and Himalayo nama nagadhi rajahah	Enable the students to know about Ramayana and Character of Sri Rama and scriptures of Great poet maha kavi Kalidhasas.
2	Dharmabhadho dhuvvarikaha and kruthagne nasthi nishkruthihi	Understand about the greatness of Roughtionous and how to help others in society
3	Esha dhramaha sanathanaha and Ajantha shabdhaha	Know how to use Sanskrit literature Neethi shlokasas and grammar
4	Sandhis and samskutha Sambhashana Abhaysaha	Students able to use Grammar and sentence formation of Sanskrit language.

### COURSE OUTCOMES:

Upon Successful completion of course, a student will be able to

1. Facilitate in learning about the Ramayana, the attributes of Sri Rama, and the writings of the renowned poet Mahakavi Kalidhasas.
2. Recognize the virtues of Roughtionous and learn how to be a good neighbor.
3. Understand and use Sanskrit literature Grammar and Neethi shlokasas.
4. competent to create sentences in Sanskrit and apply grammar.



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S. P. Sampathy's Siva Sivani Educational Society (2906/97)

**SIVA SIVANI DEGREE COLLEGE**

(Affiliated to Osmania University)

**B.COM (BUSINESS ANALYTICS)**

**SEMESTER: ONE**

**SUBJECT: HINDI**

**COURSE CODE: SLS1**

<b>COURSE OBJECTIVE:</b>		
To understand basic life lessons, knowledge of grammar and hind in literature it can help to students to build the skills of creativity and intellectual ideas and makes them to enrich their career.		
Unit	Unit Objective	Program Outcomes
1	To learn what are the qualities required for human being.	Students can understand how to be in society as a good person.
2	To understand how to control human at the time of purchasing.	Students can understand proper utilization of money.
3	To know about historical widow system	What are the problem phased by widows in social and cultural challenges.
4	To learn the concepts of Indian culture	To be aware of civilized communication, beliefs, values, etiquette, and rituals.
5	Learn Indian structure	To acknowledge Indian architectures, is rooted in the history, culture, climatical conditions and religion of India.
6	To understand caste system in Indian in olden days	To learn how low cast people will be treated in olden days and Indian culture .
7	To learn concept of understand humanity nature and helping to their parents.	To understand to how-to live-in society and how to maintain good relationship with their parents.
8	To learn story about elder aunt(thai)	To learn about how to accept people.
9	To learn a story about realization towards parents	To acknowledge towards their parents.



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10	To learn story about Obedience towards peoples	To learn Obedience to their friend when problem arises how to be in society
11	Understanding about grammar.	To learn grammar part like Singler, plural, vibhakti

### COURSE OUTCOMES:

Upon Successful completion of course, a student will be able to

1. To learn moral of life stories.
2. How-to live-in society as a person.
3. To learn how to overcome situation when problem arises.



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER: ONE**

**SUBJECT: Environmental Studies**

**COURSE OUTCOME: AECCI**

**COURSE OBJECTIVE:**

1. To create awareness about environmental problems among people.
2. To develop attitude of concern for the environment in the students.
3. To help students to explore possible solutions of environmental problems.

Unit	Unit Objective	Program Outcomes
1	To create awareness about environment and ecosystem	Able to know the importance of Ecosystem, Bio Diversity and Natural Resources
2	To develop the concern about pollution and global issues.	Can analyses the impacts of environment pollution and Global issues

**COURSE OUTCOMES:**

**Upon Successful completion of course a student will be able to**

1. Understand the transactional character of the environmental problems and ways of addressing them, including the interaction across local and global scales.
2. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
3. Understand the importance of sustainable development and modern approaches that enable humans to protect the environment



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER-ONE**

**SUBJECT: Financial Accounting –I**

**COURSE CODE: DSC101**

<b>COURSE OBJECTIVE:</b>		
The program outcome is to enable students to learn core concepts of Financial accounting in details with hands –on experience in programming		
<b>Unit</b>	<b>Unit-objective</b>	<b>Program outcome</b>
<b>C01</b>	learnt how to record the journal entry and to post the same in the ledger and to prepare the trial balance based on accounting standards given by ASB	Recall the students accounting concepts, principles, advantages and disadvantages and double entry system concept.
<b>C02</b>	learnt how to prepare different types of subsidiary books. Mainly single, double, three column and petty cash book.	enable the students to have knowledge on journal entries and ledgers with rules of accounting system.
<b>C03</b>	learnt clearly why there will be different balances in the cash book and pass book and how to ratify the same on the bank reconciliation statements.	recall the students to find out the errors and balancing the cash and passbook.
<b>CO4</b>	In this unit students learns what are the different types of error and how to rectify the sum and definition of deprecation and how to calculate the same	providing the knowledge on depreciation methods and also following the rectification of errors.



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<b>COS</b>	learnt how to prepare final account to find out gross profits and loss in justify A/c and to know the final position of entity with the help of balance sheet.	enable the students to have knowledge on trading, P&I and balance sheet problem and its analysis.
<b>COURSE OUTCOME:</b> <b>Up on successful completion of course, a student will be able to:</b>  <ol style="list-style-type: none"><li>1. enable the students to acquire the knowledge on basic accounting rules and principles.</li><li>2. journalizing and posting to ledger in the business transactions. Identify the errors and to reconcile the bank statement by cash book. getting knowledge on calculation of depreciation on different methods and also rectify the errors.</li><li>3. Summaries the manufacturing, trading, profit &amp; loss account and balance sheet with the support of financial and accounting transactions.</li></ol>		



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER-ONE**

**SUBJECT: BUSINESS ORGANIZATION MANAGEMENT**

**COURSE CODE: DSC102**

**COURSE OBJECTIVE:**

1. Examine the dynamics of the most suitable form of business organization in different situations.
2. Evaluate the various elements affecting the business environment.
3. Analyses business models for different organizations.
4. Record and report emerging issues and challenges of business organizations.
5. Evaluate changes in the working pattern of modern organizations

Unit	Unit-objective	Program outcome
1	Student should able to understand the concept of business and forms of business organization.	Demonstrate an understanding of every aspect of commerce and its allied subjects
2	Student should learn about concept of joint stock company and the process of registration	Apply the competencies and creativity to join the industry, pursue professional courses and undertake entrepreneurship
3	Student should be able to understand concept of management and administration	Develop diverse skills and specific capabilities to meet the challenges of the globalized world
4	They learn about concept of planning and organizing	Explore quality research in24 commerce with multidisciplinary approach for sustainable development.
5	Lean about concept authorities, coordination and control	Recognize and demonstrate ethical and moral responsibility as empowered women in society and engage in lifelong learning.



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### COURSE OUTCOME:

Up on successful completion of course, a student will be able to

1. To able to understand concept of business and forms of business organization
2. To able to understand the concept of joint stock company and the process of registration
3. To understand the concept of management and administration
4. To learn concept of planning and understanding
5. To able to understand authority, coordination and control



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# SEMESTER II



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER-TWO                      SUBJECT: DATA –DRIVEN DECISION MAKING**  
**COURSE CODE: DSC103**

**COURSE OBJECTIVE:**

To make students to learn data –driven decision making, able to understand the SQL, monogo DB, Python

Unit	Unit-objective	Program outcome
1	Learn about data driven organization ,opportunities and analyze the data and how to be a proactive.	They understand about predefined the data in the organization and to make a decision of the data
2	To learn business analysis and pre requirements and business principles for analytical people	They understand roles and responsibities of professionals in the data analysis
3	To learn business analytics ecosystem and big data in the organization	They understand the SQL , MonogoDB ,utility of ACID and the fundamentals of Python and R
4	To Learn about the data Life cycle management and identify the status in the Life cycle	They understand about the data in the organization the differences between the ways the data enters into the organization
5	To Learn the requirements of gathering and customer Journey map	They understand proper analysis 3V of data and development of customer journey map

**COURSE OUTCOME:**

**Upon successful completion of course, a student will be able to**

1. They know about how to analysis the data in the organization.
2. They know about the analysis of principles and identification of cultural barriers.



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3. They know about the business analytics ecosystem and purpose of machine learning
4. They know about the stages of data in the life cycle.
5. They know about the development of customer journey map and stages of the CJM



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER: TWO**

**SUBJECT: ENGLISH**

**COURSE CODE: ELS2**

<b>COURSE OBJECTIVE: -</b>		
<p>1. To teach students the basics of grammar and teach them how one can write paragraph without making mistakes.</p> <p>2. To teach students good literary work so that they can learn good moral things from that.</p> <p>3. To learn different types of verb and frequently used figures of speech.</p>		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	To expose students to good literary work. To teach them the basics of grammar and help them to write paragraph correctly	Students learnt good literary work and learnt to use words, sentences and paragraphs correctly using the right tenses. They understood the important factors for writing paragraphs and can write paragraphs.
2	To introduce different writers and their writings to students. To teach loan words and auxiliary verbs.	Students are inspired to write something on the current issues easily. Students know what loan words are and how it is used. They wisely use the essential to write a paragraph correctly.
3	Students are exposed to history and speeches given by famous people. To learn nonfinite verbs and descriptive writing.	Inspired to deliver speeches in public places and win awards in future. Know to write portmanteau words and can write descriptive writing in an amazing manner.
4	To introduce the works of famous writer Shakespeare. To teach them how one can excel in public speaking and	Students learnt famous works of Shakespeare and can excel in Public speaking and use figures of speech



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argumentative writing. To learn few important frequently used simile and metaphors	correctly. They can write argumentative writing easily also.
<b>COURSE OUTCOME: -</b> <b>Upon Successful completion of course, a student will be able to</b> 1. Students get an overall idea of grammar. 2. Students can deliver public speeches and use English appropriately.	



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER: TWO**

**SUBJECT: TWO LANGUAGE (SANSKRIT)**

**COURSE CODE : SLS2**

<b>COURSE OBJECTIVE:</b>		
1. To develop attitude of Sakthuprasthasya mahathvam and Budhasya vayragyodhayaha.		
2. To be aware of Vignanika samhitha and nagangadathaha punarethi kupam.		
3. To know the qualities of daivasurasampadvibhagayogaha.		
4. To teach the Samasaha and Samskrutha Sambhashana Abhyasaha.		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	Sakthuprasthasya mahathvam and Budhasya vayragyodhayaha	Understand the importance of Charity sacrifice and detachment to the world pleasures.
2	Vignanika samhitha and nagangadathaha punarethi kupam.	Know about Astrology, Astronomy and Regarding values of Friendship and Gratitude.
3	daivasurasampadvibhagayogaha	Enable the students about Goddess qualities and Demons qualities in human being.
4	Samasaha and Samskrutha Sambhashana Abhyasaha	Know about Sanskrit grammar and sentence formation of Sanskrit language.
<b>COURSE OUTCOMES:</b>		
<b>Upon Successful completion of course, a student will be able to</b>		
1. Recognize the value of charity, selflessness, and disengagement from worldly pleasures.		
2. Learn about astrology, astronomy, and the importance of gratitude and friendship.		
3. Know about the characteristics of both goddesses and demons in humans.		
4. Understand the syntax and sentence structure of the Sanskrit language.		



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER: TWO**

**SUBJECT: HINDI**

**COURSE CODE: SLS2**

<b>COURSE OBJECTIVE:</b>		
1. Students can learn about life lessons.		
2. They can understand about political and environmental conditions.		
3. To understand about grammer.		
Unit	Unit Objective	Program Outcomes
1	To learn about kashmir	To learn history of Kashmir, climatical and weather, people living conditions and boundaries of kashmir.
2	To learn story about thai.	To learn how to accept people.
3	To lean about about politicians	To understand about politicians and how they are distributing their positions and powers.
4	To learn about Vivekananda life story.	To lean about great leader and his compassion and faith optimism and mindfulness.
5	To understand about Environmental	To understanding importance of environment.
6	To lean about dare ness of a women	To understand how women can survive their life's in critical conditions.
7	To learn about how people can convert situations in matters of money	To understand about people surrounded by us ,how they are converting situations in matters of money.
8	Story about a person who can dedicate his entire life towards their family	To learn how parent are sacrifice their life towards their children's.
9	To lean story of parents	To understand moral of how parents dedicating their life to their children ,but



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		when it turn to children why they are not dedicating their time to their parents.
10	To leann story about seliva.	To understand about how to get abstracles.
11	To lean grammer	To lean grammer part like opposite word,sandulu samasalu.

### COURSE OUTCOME:

Upon successful completion of the course, a student will be able to

1. To learn moral of life stories.
2. To learn how to overcome situation when problem arises.
3. To improve the awareness of students about different Socio – Academic & Political problems.

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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER-TWO**

**SUBJECT: BASIC COMPUTER SKILLS**

**COURSECODE: AEC1(a)**

**COURSE OBJECTIVE:**

The program outcome is to enable students to learn core concepts of basic level understanding of working of computer and its usage

unit	Unit –objective	Program Outcome
1	Learn about knowing computer, what is computer data, information IECT and its application. Learns about operating Computer using GUL based operating System. Learn about word processing	Understand the logical diagram of computer and CPU, application of IECT, how to connect keywords, mouse monitor and printing to CPU. Understand about the operating System and icons in the screen, opening and closing the different windows using shot cut. Understand about the opening and closing document, text creation and manipulation
2	Learns about the spread sheet, presentation software and introduction of internet ,WWW and web Browsers.	Understand about the excel worksheet, workbook using of formals and function. Understand about the basic presentation inserting the slide show, working with animations in the presentation. Learns about the networking LAN,MAN,conneting with internet.WWW,web browsers.



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**COURSE OUTCOME:**

**Up on successful completion of course, a student will be able to**

1. Know about logical structure of the computer (CPU, ALU, Memory unit)
2. Know about the operating System
3. Know about the word document and their features
4. Knows about the spread sheet and presentation

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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER-TWO**

**SUBJECT: FINANCIAL ACCOUNTING II**

**COURSE CODE: DSC201**

<b>COURSE OBJECTIVE:</b>		
The program outcome is to enable students to learn core concepts of bills of exchange and other business accounting methods		
<b>Units</b>	<b>Unit –objective</b>	<b>Program Outcome</b>
1	They learn about how to prepare the bill of exchange And the promissory note	They will understand definition of bill of exchange, kinds of bill of exchange, difference between promissory note and bills of exchange, journal entry of bill of exchange.
2	They learn about how to do the consignment business and how to prepare consignment account related to the business	Student will understand the concept of the consignor, consignee, consignment and del credere commission, and concept of normal and abnormal loss and accounting treatment
3	They learn about how to present the joint venture accounts and methods of keeping the records for joint venture accounts	Students will understand the concepts of joint venture and how the books will be maintained in the joint venture accounts
4	They learn about single entry system and able to know about the difference between double entry system and single entry system	Students will understand the defects of the single entry system and how the books are maintained in the single entry system
5	They learn about how the accounts are prepared in the case of non-trading org.	Student will understand about receipts and payments and income and expenditure in non-trading organization
<b>COURSE OUTCOME:</b>		



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**Up on successful completion of course, a student will be able to**

1. Know about the bill of exchange
2. They can understand how the books are prepared in consignment and joint venture accounts
3. They can understand the accounts from incomplete records and accounting for non profit organization



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER-TWO**

**SUBJECT: Business Law**

**COURSE CODE:DSC202**

**COURSE OBJECTIVE:**

To understand basics of contract act, sales of goods act, IPRs and legal provisions applicable for establishment, management and winding up of companies in India.

Unit	Unit-objective	Program outcome
1	Provide students with an introduction to the fundamental principles of contract law and an understanding of the significance of contracts in various transactions. Legal Framework, Formation of Contracts, Types of Contracts, Performance and Discharge, Contingent and Quasi-Contracts, Void and Voidable Contracts, Legal Concepts in Contracts, Remedies for Breach of Contract.	Students able to understand about Contractual Principles, Application of Legal Concepts, Formation of Contracts, Voidable Contracts and Unlawful Agreements, Performance and Discharge of Contracts, Contingent and Quasi-Contracts, Contractual Obligations, Remedies for Breach of Contract, Special Types of Contracts, Legal Drafting and Documentation, Contractual Interpretation, Ethical Considerations.
2	Provide students with an introduction to the Sale of Goods Act, 1930, its scope, and its significance in commercial transactions. Formation of Contract of Sale, Conditions and Warranties, Transfer of Property and Title, Performance and Discharge, Rights and Duties of Seller and Buyer, Unpaid Seller's Rights, Special Types of Goods, Consumer Protection Act, Introduction to Consumer Protection, Consumer Rights,	Student able to understand Sale Contracts, Goods and Price, Transfer of Property and Title, Conditions and Warranties, Rights and Duties of Seller and Buyer, Performance and Discharge of Contract, Special Types of Goods, Consumer Protection Act, Understanding Consumer Rights, Consumer Disputes and Redressal Mechanisms, Unfair Trade Practices, Product Liability, Consumer Awareness and Education, Role of

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	Consumer Disputes and Redressal, Unfair Trade Practices, Remedies for Consumers.	Consumer Organizations, Remedies for Consumers.
3	The course objectives for studying Intellectual Property Rights (IPR) are designed to provide students with a comprehensive understanding of the legal principles and practices governing intellectual property.	Students able to understand Intellectual Property, Legal Framework, Types of Intellectual Property, IP Registration Process, Infringement and Enforcement, Patent, copyrights.
4	The objectives of a course on the management of companies and meetings are designed to provide students with a comprehensive understanding of corporate governance, company management, and the conduct of meetings.	Corporate Governance Principles, Company Formation and Structure, Legal Compliance, Directors' Duties and Liabilities, Conduct of Meetings, Types of Meetings, Meeting Procedures, Board Meetings, Shareholders' Meetings.
5	The objectives of a course on the winding up of companies are designed to provide students with a comprehensive understanding of the legal, procedural, and practical aspects involved in the dissolution or closure of companies.	Understanding of Winding Up, Modes of Winding Up, Legal Framework, Voluntary Winding Up, Compulsory Winding Up, Role of Liquidators, Protection of Creditors' Interests.

### **COURSE OUTCOME:**

**Up on successful completion of course, a student will be able to**

1. Understand about Contractual Principles, Application of Legal Concepts, Formation of Contracts, Voidable Contracts and Unlawful Agreements, Performance and Discharge of Contracts, Contingent and Quasi-Contracts
2. understand Sale Contracts, Goods and Price, Transfer of Property
3. understand Intellectual Property, Legal Framework
4. understanding of corporate governance, company management, and the conduct of meetings
5. Understanding of Winding Up, Legal Framework



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**SIVA SIVANI DEGREE COLLEGE**

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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER-TWO**

**SUBJECT: Data –Analysts essentials**

**COURSE CODE:DSC203**

<b>COURSE OBJECTIVE:</b>		
The program outcome is to enable students to learn core concepts to make students to learn Essentials of data Analytics.		
<b>Unit</b>	<b>Unit –objective</b>	<b>Program Outcome</b>
1	Learn the types of variables for data analysis differences between interval and the ratio for the continues and discrete series	Understand about distinguish between nominal and ordinal variables and also types of variables
2	Learn about the data analyses for essential the measure of central tendency and calculating waited geometric and harmonic mean	To analysis the combination of permutation and combination, and also find the average of data by using central tendency measure
3	Learn about the probability and uses of probability And basic theorems of pro.	The probability definition and analysis the condition of probability by using Bayes theorem
4	To learn about Discrete distribution and compare the quartiles form the distributions	To an. The sum of the discrete and continues distribution like as binominal and poission distribution
5	To learn about the case study by using R in statistics and apply Box Plot in R	Understand about the R in statistics,use of Baye's Theorem inR
<b>COURSE OUTCOME:</b>		
Up on successful completion of course, a student will be able to		
Know about the nominal and ordinal varibales and its types of variable		
Know about the combination and permutation and combination		
Know about Bayes theorem		
Know about the R in statistics		



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# SEMESTER III



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – THREE**

**SUBJECT: ENGLISH**

**COURSE CODE: ELS3**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of English in detail with hands-on experience in English.
2. Ability to be comfortable while speaking or reading English.
3. Ability to sharpen skills through reading and listening to acquire good exposure to language and literature.
4. Develop wide knowledge in their major and allied subjects necessary to qualify for the degree.

Unit	Unit Objective	Program Outcomes
1	O Captain! My Captain- Wall Whitman(Poem) Mallika Srinivasan(Prose): The poem gives a chance to learn many poetic devices and brings to mind the transience of human life.	To inform the Students the life history of Abraham Lincoln; To also teach them extended Metaphor and also the U.S. Civil war morning and rejoicing are a part of life. A part from observing the business Acumen and the business success graph. Make sure that all words are spelled correctly; Try different keywords and learn them all.
2	The Solitary Reaper(Poem): The Students senses are sharpened to observe the beauty of nature, valleys, meadows etc., How to live to be a 200(Prose): This piece of prose explains that everything practiced in moderation is good, extreme is bad.	The message of the poem solitary Reaper is that even the lowliest individuals and ordinary situations have a beauty. The individual logic of health doesn't matter. What we think gives health really doesn't give health. Holistic health purpose is better.
3	La Belle Dame Sans Merci (Poem) Students learn that even if the best person	The poem is about a beautiful lady entering a man's life and casts a temporary spell on him and after



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leaves you, one has to motivate himself to get back to a normal state. Ilyas(Prose): This lesson redefines the ethics of life.	words leaves him. This merciless act is records in this poem. A rich man amasses wealth. Then looses it only to find out that wealth is not everything but fostering relationships is important.
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**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Develop style in speech and writing and manipulate the tools of language for effective communication.
2. The course should provide exposure to the learners in good pros, texts, poems and expose the learners to value based ideas.
3. Enhance their language skills especially in the areas of grammar and punctuation.
4. Acquire a rich asset of value added courses, soft skills and communication skills, in stilling, self-confidence and moral values.



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER: THREE**  
**COURSE CODE:SL 3**

**SUBJECT: SECOND LANGUAGE (SANSKRIT)**

**Course Objective:**

1. To teach Pravarthatham Prakruthi hithaya Parthivaha and Navarathnani
2. To equip Shudhraka Vayshampayana yoho Sambhashanam and Ramadhasaha
3. To impart Shabdaha(Halantha) and Samskrutha Sambhashana Abhyasaha.

Unit	Unit Objective	Program Outcomes
1	Pravarthatham Prakruthi hithaya Parthivaha and Navarathnani	Know about the dramas in Sanskrit literature and Greatness of Mahabharata. and to be equipped with the information of King Vikramadithya.
2	Shudhraka Vayshampayana yoho Sambhashanam and Ramadhasaha	Understand the importance of Prose in Sanskrit Literature and Rama dasa the Devote.
3	Shabdaha(Halantha) and Samskrutha Sambhashana Abhyasaha.	Able to understand Sanskrit Grammar and frame sentences in Sanskrit language.

**Course Outcomes:**

Upon Successful completion of course, a student will be able to

1. Learn about the dramas in Sanskrit literature as well as Mahabharata's magnificence and furnished with King Vikramadithya's knowledge.
2. Recognize the significance of Rama dasa the Devote and prose in Sanskrit literature.
3. Able to construct sentences in Sanskrit and comprehend Sanskrit grammar.



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER: THREE**

**SUBJECT: HINDI**

**Course Objective:**

1. To make the student appreciate the importance of translation.
2. To strengthen Hindi Grammar and improve quality of language by means of Hindi Grammar.
3. Strengths the quality of Hindi language of students by mean of Grammar.

Unit	Unit Objective	Program Outcomes
1	History of poet and their poems.	To understand moral values.
2	To lean Hindi literature and history	To make students to understand olden tradition and golden age of hindi literature
3	To improve the letter writing skills of the student.	Students will be able to develop their writing skill in different letters.

**Course outcome:**

Upon successful completion of the course, a student will be able to understand,

1. To improve the letter writing skills of the student.
2. To highlight the salient features of modern Hindi poetry.
3. To improve the reading and writing skills of the student by different stories

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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – THREE**

**SUBJECT: PROFESSIONAL SKILLS**

**COURSE CODE: SEC1**

**Course Objective:**

1. To equip the students with necessary professional skills
2. To enable students, explore their career opportunities through necessary training
3. To impart skills of understanding and practicing Etiquettes

Unit	Unit Objective	Program Outcomes
1	Describe the importance of resume.	Identify essential components of a good resume while preparing resume
2	Identify common errors people make during interview	Describe the meaning and types of interview and critique the performance of a few simulated interviews
3	Decide which critical abilities will be assessed during the group discussion	Develop skills for participating effectively in a Group Discussion without committing any error
4	Use the necessary components required to prepare for a career in an identified occupation	Explore desired career opportunities in the employment market in consideration of an individual SWOT analysis
5	Explain the methods for getting ready for different kinds of presentations	Prepare effective presentations considering the important strategies
6	To overcome the fear of being judged as team member/employee	Build trust as a leader with employees to create a Collaborative Team
7	Develop listening as a team skill	Use effective listening skills as team leader and team member for proper functioning of the team
8	Describe group and individual brainstorming techniques for idea generation	Generate, share and maximize new ideas with the concept of brainstorming
9	Determine the function of cultural and social graces in a company	Use social and cultural etiquettes in an organisation for better team work



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10	Understand the need for effective internal communication	Actively use and operate online team communication tools
<b>Course Outcomes:</b> Upon Successful completion of course, a student will be able to 1. Develop a planned approach towards career and life 2. Gain ability to match skills and interests with a chosen career path 3. Develop interview skills and professional etiquette		



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – THREE**

**SUBJECT: FOUNDATION OF DIGITAL MARKETING & WEB DESIGN**

**COURSE CODE: SEC2**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core learn core concepts of Foundation of Digital Marketing & Web Design.
2. To make students to understand Foundation of digital marketing.
3. To make students to understand the Fundamentals of Web design and Analytics.

Unit	Unit Objective	Program Outcomes
1	To Learn about Digital Marketing and Search Engine Optimization	Students understand Foundation of Digital Marketing & Content Marketing, E-mail Marketing, Mobile Marketing, SEO, Display, Social, Video Marketing.
2	To Learn about web design and Google Analytics.	Students understand Web Design & Google Analytics, CRO, Types of Various Reports.

**COURSE OUTCOMES:**

Upon Successful Completion of the course, a Student will be able to:

1. To Know about the Online and offline marketing.
2. Use the online platform for promotion of there products and Services.
3. To Know how to do the E-mail marketing.
4. Develop of friendly websites.
5. To Know about the various online marketing.



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – THREE**

**SUBJECT: ADVANCED ACCOUNTING**

**COURSE CODE: DSC301**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of Advanced Accounting in detail with hands-on experience in Accounting.
2. To acquire accounting knowledge of partnership firms and joint stock companies.

Unit	Unit Objective	Program Outcomes
1	To Learn about Partnership Deed , Capital Accounts , Admission of a Partner , Retirement and Death of a Partner.	Students understand Admission and retirement of partner of the partnership and its accounting treatment especially distribution of good will among the partners.
2	To Learn about Dissolution of Partnership, Insolvency of a Partner Insolvency of all partner , Sale to a Company.	Students understand Dissolution of partnership accounting treatment especially about realization account and its importance. Dissolution of partnership in case of Insolvency partner.
3	To Learn about Issue of Shares Pro-rata allotment , Forfeiture and Re-issue of Shares , Issue of Debentures with Redemption , Underwriting: , Bonus Shares: Accounting of Bonus Shares.	Students Understand the company share and debentures and process of issue, understanding of Underwriting of share and bonus share's issue procedure.
4	To Learn about Companies Act 2013: for preparation of Balance Sheet and Statement of Profit and Loss.	Students Understand Company final account which includes Profit and Loss statement and Balance sheet it provisions as per companies act 2013 with various schedules and adjustments
5	To Learn Valuation of Goodwill: Need – Methods and Valuation of Shares: Need Methods	Students Understand of Valuation of good will and share under various methods of calculation along with theory.

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**COURSE OUTCOMES:**

Upon Successful Completion of the course, a Student will be able to:

1. To Know treatment of Goodwill.
2. To know about dissolution of partnership.
3. To know about shares, types of shares, bonus shares, underwriting of shares.
4. To know revised schedule of profit & loss and balance sheet
5. To know valuation of Good will, methods to value Goodwill and Shares.



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – THREE**

**SUBJECT: BUSINESS STATISTICS-I**

**COURSE CODE: DSC302**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of Business Statistics I.
2. To inculcate analytical and computational ability among the students.

Unit	Unit Objective	Program Outcomes
1	To Learn about tabulation and data analysis and to inculcate census methods.	Students understand how to collect primary data and secondary data, What is primary data what is Questions, Questionnaire order, what is tabulation. Students should learn tabulation types, tabulation conditions.
2	To Learn about basic concepts of diagrammatic representation and types of diagrams and charts.	Students understand five statistical measures are learning. For the data if it is independent or individual or discrete or continuous how can we find the average values. They are learning five measures mean, median, mode, geometric mean, Harmonic Mean.
3	To Learn about the measures of central tendency to calculate the averages of data.	Students understand another five measures such as range, standard deviation, mean deviation, Quartile deviation learnt.
4	To Learn about the measures of dispersions and to calculate the averages of data for heterogenetic data.	Students understand the relation between two variables. If there is a positive or negative or no correlation we can find out.
5	To Learn about the correlation between two variables positive and negative.	Students understand rank wise correlation in the data there is no rank we can assign the ranks. If the rank are repeated we have to use superman rank correlation



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**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Understand the importance of Statistics and primary and secondary data.
2. By using diagrams and graphs we have to analyse statistical data of visualization.
3. Analysing the merits and de-merits of central tendency measures.
4. Learning about characteristics of measures and skewness and kurtosis.
5. relation between two variables and rank correlation between two variables.



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – THREE**

**UBJECT: DATA ANALYTICS MODELLING**

**COURSE CODE: DSC303**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts in Data Analytics Modelling.
2. To make students to learn Data Analytics Modelling

Unit	Unit Objective	Program Outcomes
1	To learn about the concept of business values and different strategies in business and different steps involved in project process.	Students understand the types of business values. They get an idea about different strategies in business They will learn about different processes used in project.
2	To learn about the data profiling concepts and data cleaning	Students learn about tasks in data profiling. How to identify the outliers and tools for data profiling Also they learn about tools for data cleansing
3	To learn about quality of data and master data management, process of ETL and data integration techniques.	Students learn about data quality and MDM and their role in Organization. Different between different processes in ETL. They will learn about data integration techniques.
4	To learn about difference between Data Warehousing techniques used in Data Warehouse.	Student learn about concepts of data warehousing and data lake . .techniques involved in data warehousing and data integration. Learn about tools for data warehousing
5	To learn about Data Modeling and different roles in Organization, To learn about the concepts of Structured and unstructured data.	Students learn about different. Roles in organization. Tools for data modeling techniques. Learn about structured and unstructured data. Different tools involved in structure and unstructured data sets



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### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. To understand how the business and corporate drives impact the strategic directions and will get idea about different project processes.
2. To identify the errors and remove the errors by using different techniques like MS-Excel and power BI.
3. To understand how quality and MDM works in organization.
4. To understand an idea about different between data warehouse and data lake also techniques in data ware housing, data lifecycles.



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# SEMESTER IV



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – FOUR**

**SUBJECT: ENGLISH**

**COURSE CODE: ELS4**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of English in detail with hands-on experience in English.
2. Ability to be comfortable while speaking or reading English.
3. Ability to sharpen skills through reading and listening to acquire good exposure to language and literature. .

Unit	Unit Objective	Program Outcomes
1	<p><b>Ozymandias(Poem):</b> One of the key lessons of Ozymandias is the importance of strong foundation. The “two vast and trunkless legs of stone” that stand in the desert represent the foundation upon which Ozymandias built his empire.</p> <p><b>The Lottery Ticket(Prose):</b> The lesson’s theme is that one should not blindly follow traditions simply because they are traditional.</p>	<p>To analyze the theme of power in Ozymandias. To understand the age, Kingship.</p> <p>The message of the poem could be considered to be a remainder that power will not last forever.</p> <p>The theme of the lesson is, it is best for people to be content with what they have and not to start dreaming of things that will be much better than what they have.</p>
2	<p><b>My Last Duchess(Poem):</b> The predominant theme of My Last Duchess” is the speaker’s obsession with control. The Duke exhibits an arrogance routed in an audacious sense of male superiority. He is Stuck on himself – full of narcissism and misogyny.</p> <p><b>The Doll’s House(Prose)</b> Understand the influence of Ibsen’s work , the</p>	<p>In “My Last Duchess” is the Duke of Ferrara uses his power to control his subjects, and kills his wife because of the way she acts around other men. From beginning to end displays the corrupt power of the domestic tyrant , his arrogance, jealousy and the ruthlessness.</p> <p>A Doll’s House explores the ways that societal expectations restrict individuals,</p>



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	themes of family, society and morality in the 19th century, Norway.	especially woman.
3	Hope is the thing with feathers(Poetry): "Hope" has been helpful in times of difficulty and never asks anything in return. Packing(Prose): Packing teaches Students how packing can indeed be a tiring task if not done properly.	Emily Dickinson has successfully rendered an abstract subject ie.,he has personified Hope.  Packing when done with friends can become a little messy and time consuming, it has a own charm and fun.

### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. To promote career dexterity in the students.
2. To provide Students a platform to understand interrelatedness between life and literature.
3. To help Students in the development of critical and analytical thinking through literacy.



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER: FOUR**

**SUBJECT: SECOND LANGUAGE (SANSKRIT)**

**COURSE CODE: SL 4**

**Course Objective:**

1. To teach Chitrapata dharshanam and Vivekandhavijayam.
2. To Equip Vishruthacharitham and Dhrvopakyanam
3. To Impart Krudhantha rupani and Samskrutha sambhashana Abhyasam

Unit	Unit Objective	Program Outcomes
1	Chitrapata dharshanam and Vivekandhavijayam.	Enable to understand the greatness of Swami Vivekananda and Sanskrit Drama
2	Vishruthacharitham and Dhrvopaky anam	Know about Age is not barrier to achieve aim- importance of commitment. Greatness of Prose in Sanskrit.
3	Krudhantha rupani and Samskrutha sambhashana Abhyasam	Applicability of Sanskrit grammar and Sentence Formation in Sanskrit language.

**Course Outcomes:**

Upon Successful completion of course, a student will be able to

1. Facilitate comprehension of the magnificence of Swami Vivekananda and Sanskrit drama
2. Realizing that age is not a barrier to achieving goals- commitment is essential.
3. Use Prose in Sanskrit Language.
4. Applicability of Sanskrit grammar and Sentence Formation in Sanskrit language.



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER: FOUR**

**SUBJECT: HINDI**

<b>Course Objective:</b>		
1.	To make the student appreciate the importance of translation.	
2.	To strengthen Hindi Grammar and improve quality of language by means of Hindi Grammar.	
3.	Strengths the quality of Hindi language of students by mean of Grammar	
Unit	Unit Objective	Program Outcomes
1	History of poet and their poems.	To understand moral values.
2	To lean Hindi literature and history	To make the student understand the History of Hindi literature.
3	To improve the letter writing skills of the student.	Students will be able to develop their writing skill in different letters.
<b>Course outcome:</b>		
Upon successful completion of the course, a student will be able to understand,		
4.	To improve the letter writing skills of the student.	
5.	To highlight the salient features of modern Hindi poetry.	
6.	To improve the reading and writing skills of the student by different stories.	



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – FOUR**

**SUBJECT: UNIVERSAL HUMAN VALUES**

**COURSE CODE: SEC3**

**Course Objective:**

The present course deals with meaning, purpose, and relevance of universal human values and how to inculcate and practice them consciously to be a good human being and realize one's potentials.

Unit	Unit Objective	Program Outcomes
1	Describing about forms of love for self, parents, family, friend, spouse community, nation, humanity and other beings, both for living and non-living	Practicing compassion and love.
2	Explaining about truth	Practicing Universal truth, truth as value, truth as fact sincerity, honesty among others.
3	Making student understand about non-violence (Ahimsa)	Student will be able to understand about the need of Love, compassion, empathy sympathy for others as pre-requisites for non-violence
4	Making student understand about righteousness	Student will be able to understand about dharma and practicing righteousness.
5	Making student understand about peace and its need and relation with harmony.	Student will be able to understand about the benefits of practicing peace.
6	Making student understand about various forms of services and importance.	Student will be able to understand about what they gain if the practice service and what they loose if they they don't practice service..
7	Making student understand about renunciation.	Student will be able to understand Renunciation and sacrifice, Self-restrain and Ways of overcoming greed.

**Course outcome:**

Upon successful completion of the course, a student will be able to understand,

1. Know about universal human values and understand the importance of values in individual, social circles, career path, and national life.
2. Learn from case studies of lives of great and successful people who followed and



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – FOUR**

**SUBJECT: BUSINESS STATISTICS-II**

**COURSE CODE: DSC402**

<b>COURSE OBJECTIVE:</b>		
1. The program outcome is to enable students to learn core concepts of Business Statistics II.		
2. To inculcate analytical and computational ability among the students.		
<b>Unit</b>	<b>Unit Objective</b>	<b>Program Outcomes</b>
1	To learn Correlation Vs Regression Lines if the data is huge and can form Scatter diagram for the data.	Students understand Linear, Non Linear Regression and Line of Regression X on Y by using Regression Lines.
2	To learn for any data we have to find index numbers in the form of simple and weighted index if the data is in complete we have to find index numbers for that data also.	Students understand the types of construction of Index Numbers in the form of simple and weighted Index Numbers
3	To learn time series for any data we have to find trend values by using Time Series methods if the data is even or odd number of observations.	Students understand TIME SERIES data to calculate trend values for completed data and incompleated data also.
4	To learn the Probability and we have to estimate the data by using of addition and multiplication theorems and also learn some important definitions further analyze the data in the form of estimation.	Students understand for entire PROBABILITY unit how to estimate individual events and group of events.
5	To learn for any data we have to use some Distributions for different types of analyzation such as Binomial, Poisson and Normal.	Students understand the DISTRIBUTIONS: if the data is more and the measures of averages are not suitable for the data we have to go through with the distributions and we have to estimate.



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**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. To understand what is correlation and Regression.
2. To understand such type of Index Numbers Simple and Weighted.
3. For the Time Series data estimated Trend values we have to find out.
4. To understand estimated individuals and group of events we have to estimate.
5. To understand different types of distributions.



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – FOUR**

**SUBJECT: FORECASTING & PREDICTIVE ANALYTICS**

**COURSE CODE: DSC403**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts in Forecasting and Predictive Analytics.
2. To make students to understand the Analytics of Forecasting & Predictive.

Unit	Unit Objective	Program Outcomes
1	To learn about Regression models for bi variate and multivariate data, the components of time forecast, also learn about different types of distances and identity	Knowledge about regression models for different data sets and forecasting the values for time series data also different types of distances.
2	Get knowledge about aspects of classification and their techniques, application of naive bayes classification and learn about steps involved in basic decision tree.	Knowledge about classification and their techniques, applications, steps involved in basic decision tree.
3	Get knowledge about aspects and types of clustering and various clustering algorithms to datasets for problems solving.	Knowledge about types of clustering and clustering algorithms to data sets for solving.
4	Learn about concept of optimization also learn about linear optimization in order to solve business problem.	Knowledge about optimization and knowledge about to solve business problems using optimization.
5	Learn about data analysis and application to construct a model, uses of Monte Carlo analysis also learn about likelihood of predictions.	Knowledge about applications to construct models by using monte carlo analysis also about likelihood of predictions.

**COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Understand the Regression models.

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2. Understand different Classification Algorithms.
3. Understand different types of Clustering Algorithms
4. Learn Linear Optimization to solve business Problems



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – FOUR**

**SUBJECT: SOCIAL MEDIA MARKETING SEARCH ENGINE OPTIMIZATION & ONLINE ADVERTISING**

**COURSE CODE: SEC4**

**COURSE OBJECTIVE:**

1. To make students to understand the strategy and planning of SEO
2. To make students to understand social media marketing and online community

Unit	Unit Objective	Program Outcomes
1	To make students to learn about social media marketing	Students understand social media marketing and online community. They also learn about Facebook advertising.
2	To make students to Learn Search Engine Optimisation and its Strategies.	Students understand SEO and its content. They also learn about its strategy and planning.

**COURSE OUTCOMES:**

Upon Successful Completion of the course, a Student will be able to:

1. Understand social media marketing and online community
2. Understand strategy and planning of SEO



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**B.COM (BUSINESS ANALYTICS)**

**SEMESTER – FOUR**

**SUBJECT: INCOME TAX**

**COURSE CODE: DSC401**

**COURSE OBJECTIVE:**

1. The program outcome is to enable students to learn core concepts of Income Tax.
2. To acquire conceptual and legal knowledge about Income Tax provisions relating to computation of Income from different heads with reference to an Individual Assesse.

Unit	Unit Objective	Program Outcomes
1	To Learn about Direct and Indirect Taxes Income Tax: Assesse Assessment Year ,Previous Year ,Agricultural Income, Heads of Income ,Total Income, Incomes Exempt from Tax ,Meaning of Residential Status , Conditions.	In this unit Students learnt about what is tax, history of tax, different types of taxes, what is assessment year and previous year, agriculture income and its condition, residential status and its conditions, how to compute gross total income and total income.
2	To Learn about Definition of ‘Salary’ – Characteristics of Salary – Computation of Salary Income: Salary u/s 17(1) Annual Accretion Allowances Perquisites – Profits in lieu of Salary Deductions u/s. 16	In this unit Students learnt definition of salary, computation of salary and deductions under section 16.
3	To Learn about Definition of ‘House Property’ Annual Value Determination of Annual Value for Let-out House and Self- occupied House – Deductions u/s.24.	In this unit Students learnt what is income from house property, concept of let out and self occupied and how to compute income from house property.
4	To Learn about computation of Income from Business Allowable Expenses u/s. 30 to 37 Expenses expressly disallowed – Deemed Profits – Miscellaneous provisions u/s 44. Depreciation: Meaning – Conditions for charge of depreciation.	In this unit Students learnt about income from profit and gains from business and profession and how to compute income under income from business and income from profession.



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5	To Learn about Short term and Long term Procedure for computation of Long-term and Short-term Capital Gains/Losses – Exemptions u/s. 54 & Deductions u/s. 57.	In this unit Students learnt about capital gains, short term capital gains and long term capital gain, deductions under section 57, how to compute income from capital gain, income from other sources, concept of dividend and winning from lotteries
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### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. To know what are the different types of taxes, computation of gross total income and total income.
2. To know residential status and its conditions, computation of house property.
3. To know computation of Salary, capital gain, business income and professional income.



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# SEMESTER V

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## SIVA SIVANI DEGREE COLLEGE

(Affiliated to Osmania University)

B.COM (BUSINESS ANALYTICS)

SEMESTER-FIVE

SUBJECT: ENGLISH

COURSE CODE: ELS5

### COURSE OBJECTIVE:

1. To help students Learn the importance of English in today's world
2. Students can learn and use English correctly.
3. Students can write reviews and technical reports which are important in business communication.
4. To make students aware of the current issues happening around them.

Unit	Unit-Objective	Program Outcome
1	To Learn the importance of English, learn Indianism and to learn framing questions.	Students can speak correct English and they can frame questions and question tags on their own.
2	To make students aware of gender sensitization, to learn word analogy and learn grammar.	Students are aware of gender roles and can-do word analogy easily and write without making grammatical mistakes.
3	To teach students how they can write book and film review, to teach technical vocabularies and use conditionals effectively.	Students can write film and book review, use technical vocabulary and conditionals effectively.

### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. students become aware of gender sensitization, they can write reviews and can write technical reports and frame questions.

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## B.COM (BUSINESS ANALYTICS)

SEMESTER- FIVE

SUBJECT: SECOND LANGUAGE (SANSKRIT)

COURSE CODE: SLS5

### **COURSE OBJECTIVE:**

To promote Vedic knowledge, Sanskrit grammar, knowing about ancient scientist's and improve moral values of the students

Unit	Unit-Objective	Program Outcome
1	Learn about Madhuropadeshaha & alankaras	Understand moral values(change from negative attitude to positive attitude) Knowing about Sanskrit alankaras.
2	Learn about Shishyanushasanam & Bhramashakthihi gariyasi	Understand how to live in society with human values. Knowing about power of God
3	Learn about Sanskritha sambhashanam & mahakavi shastrakara vibhagaha	Students Understand about Sanskrit sentence formation and knowing about ancient scientist's.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know the culture of India
2. Know the great ness of Sanskrit language
3. Know about the importance of ancient scientist's

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## B.COM (BUSINESS ANALYTICS)

SEMESTER- FIVE

SUBJECT: SECOND LANGUAGE (HINDI)

COURSE CODE: SLS5

### COURSE OBJECTIVE:

1. To know about Rajya Basha ,Rasra Basha difference and Basha Ka Mahatavu
2. To know about different types of Literature
3. To know about how to communicate with people.

Unit	Unit-Objective	Program Outcome
1	Learn about different types of Basha.	Understand different types of Basha like Rajya Basha, Rastra Basha, Prayojanmulak Hindi.
2	Learn about Hindi Literature and different types of literature.	Understand about Natak,Kavitha,Kahani.
3	Learn about Sanskrita sambhashanam & mahakavi shashtrakara vibhagaha	Students Understand about Jansanchka Madhyam

### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Know about Rajya Basha, Rastra Basha differences and Basha Mahathav
2. Know the different types of literature.
3. Know about how to communicate with people

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# SIVA SIVANI DEGREE COLLEGE

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## B.COM (BUSINESS ANALYTICS)

SEMESTER- FIVE

SUBJECT: BUSINESS ECONOMICS

COURSE CODE: GE

### **COURSE OBJECTIVE:**

The objective of business economics is to apply economic principles and concepts to analyse and solve business-related problems. Like (Profit Maximization, Market Analysis, Risk Management)

Unit	Unit-Objective	Program Outcome
1	Learn about introduction and basics of Business Economics.	This unit helps to know the importance of business Economics in decision makings and to know the behavior of the consumer in case of consumption
2	Student Learn about Factors influencing Demand, Elasticity of Demand.	Student understand about the demand of the commodities will change with the change in the price.
3	Learn about Supply - Market Equilibrium- Consumer Surplus - Theory of Consumer behaviour	student understand how the producer will react regarding to supply of the commodity when their change in price
4	Learn about production, Total Production - Marginal, Average Production, returns to a factor-, Law of Variable Proportions - Law of Returns to Scale	student understand how the production will change the change in the input in short run and long run.
5	Learn about Theory of Cost, Traditional and Modern Approaches, relationship between total marginal and average revenues.	Under this unit the students able to know the cost will change with change input in short run and long run.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student knows about

1. Micro economics and Macro Economics

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2. Demand and it's types
3. Supply and consumer behavior
4. Production, Theory of cost.

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## B.COM (BUSINESS ANALYTICS)

**SEMESTER- FIVE      SUBJECT: INTERNATIONAL FINANCIAL REPORTING-I**  
**COURSE CODE: DSE501**

### COURSE OBJECTIVE:

1. To make students to understand the International Financial Reporting
2. To provide high-quality financial information about a company's performance and financial position that is useful to a wide range of users in making economic decisions.

Unit	Unit-Objective	Program Outcome
1	Learn about the Financial Statement, Public company reporting requirements	Understand General Purpose of Financial Accounting & Reporting(AS PER US GAAP).
2	Learn about Current assets and current liabilities Uses in Financial Statement.	Understand Current assets and current liabilities(AS PER US GAAP).
3	Learn about Various Financial Investments.	Understand Financial Investments & Fixed Assets(AS PER US GAAP)
4	Learn about Understand Debt and Equity Proportion.	Understand Financial Liabilities(AS PER US GAAP).
5	Learn about the agreement of lease/Debt/Modification of Terms.	Understand Select Transactions(AS PER US GAAP).

### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Know financial standards and international financial reporting system of different countries.
2. Know about current assets, current liabilities and inventory valuation methods
3. Know about financial assets and its obligations.
4. Know about different types of bonds.
5. Know about accounting concepts ,policies and derivatives.

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# SIVA SIVANI DEGREE COLLEGE

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## B.COM (BUSINESS ANALYTICS)

SEMESTER- FIVE

SUBJECT: INTERNATIONAL TAX AND REGULATION

COURSE CODE: DSE502

### **COURSE OBJECTIVE:**

1. The objectives of international tax and regulation are multifaceted, reflecting the complex nature of global economic interactions
2. To make students to understand the International Tax & Regulation.

Unit	Unit-Objective	Program Outcome
1	Learn about taxation of individual Residential status of the individual To know the gross income of each individual	Understand Learn the tax penalty of the individual.
2	Learn about the gains of sale of Long term business	Understand property transaction and depreciation What amount allowed as a deduction in respect of Depreciation and amortization
3	Learn about Learn the concepts of how the corporation will establish	Understand taxation of corporations & How the corporation will pay the tax.
4	Learn how the estate will pay the tax	Students understand taxation of other entities To know the what is the reason partnership establish.
5	Learn the how the company will follow regulations of the federal security act 1933	Students understand statutory regulations accountant responsibility and business structure To the know the regulations of the 1933 Act and 1934 Act.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

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1. Learn about Tax penalties of assesses
2. Understand various property transactions and depreciations.
3. Know the Tax rates of corporations.
4. know the what is the reason partnership establish.
5. Learn about various regulation of Act 1933 and Act 1934,

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## B.COM (BUSINESS ANALYTICS)

**SEMESTER- FIVE**

**SUBJECT: FINANCIAL MANAGEMENT**

**COURSE CODE: DSE503**

### COURSE OBJECTIVE:

1. To enable the students to study the basics of financial management.
2. To study the evaluation of cost of capital.
3. To learn how the decision to be take in short term investment.
4. To learn the theories of capital structure and leverages with evaluations
5. To study about dividend decisions

Unit	Unit-Objective	Program Outcome
1	To gain and understanding on introduction of financial management.	Understand about Profit Maximization and Wealth Maximization, Role of Financial Manager.
2	To acquire knowledge on financial planning.	Understand about the sources meaning objectives and limitations of financial planning.
3	Learn about Capitalization.	Understand about the Over capitalization and remedies of under capitalization watered stock Theory.
4	To gain and understanding on cost of capital.	Students learn the concepts cost of Debt, cost of preference share capital and equity shared capital, WACC.
5	To develop and understanding on Capital Structure.	Students learn the traditional and modern capital structure Theories.

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### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. Demonstrate an understanding of the overall role and importance of financial function.
2. Demonstrate the basics of financial management.
3. Communicate effectively using standard business terminology.

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# SEMESTER VI



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# SIVA SIVANI DEGREE COLLEGE

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## B.COM (BUSINESS ANALYTICS)

SEMESTER-SIX

SUBJECT: ENGLISH

COURSE CODE: ELS6

### **COURSE OBJECTIVE:**

1. To teach students to use English in right full manner.
2. To teach vocabulary and different types of sentences.
3. To teach how one could write CV correctly and use English without any mistakes.

Unit	Unit-Objective	Program Outcome
1	Prose is given to teach them the impacts of television and teach them how one can handle failures and imaginations. To teach them one word substitute and relative clauses also.	Student can use television and handle failure and imagination in right manner.
2	To teach student how important suggestions are. To teach them formal and informal vocabulary and learn different types of sentences.	Students understood the importance of suggestions and can use suggestions wisely.
3	To teach how to write CV and learn common errors they commit while writing.	To write CV perfectly and to listen, speak, read and write English properly.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Students can listen, speak, read and write English properly without committing any mistakes.
2. Students can write CV properly and be aware of few important things in life.

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# SIVA SIVANI DEGREE COLLEGE

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## B.COM (BUSINESS ANALYTICS)

SEMESTER- SIX

SUBJECT: SECOND LANGUAGE (SANSKRIT)

COURSE CODE: SLS6

### COURSE OBJECTIVE:

1. To promote Vedic knowledge, Sanskrit grammar, knowing about ancient scientist's and improve moral values of the students.
2. understand patriotism and how to protect the country individually.

Unit	Unit-Objective	Program Outcome
1	Avanthu Bharatha prjaha swathanthra Bharatha prabham & alarankas .	Students understand patriotism and how to protect the country individually.
2	Dhakra katha & nachikethopakhyanam	Students understand Vedic literature.
3	Mahakavishastrakara vibhagaha & sanskritha sambhashana abhayasaha	Students Understand about Sanskrit sentence formation and knowing about ancient scientist 's.

### COURSE OUTCOMES:

Upon successful completion of course, a student will be able to

1. knowing about the Four vadas.
2. Able to form the sentence in Sanskrit.
3. Improve patriotism in the students.

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# SIVA SIVANI DEGREE COLLEGE

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## B.COM (BUSINESS ANALYTICS)

SEMESTER- SIX

SUBJECT: SECOND LANGUAGE (HINDI)

COURSE CODE: SLS6

### **COURSE OBJECTIVE:**

To know how to translate the language

Know about history, importance, nature of news papers.

To know about Rastrya ,dalith ,Adivasi sahithy .

Unit	Unit-Objective	Program Outcome
1	Learn about Anuvadh.	Understand different types of Anuvad and what are the uses of Anuvad..
2	Learn about Samachar pathru.	Understand about history and types of Samachar pathru..
3	Learn about Srijanjathi ka Sahithy	Students Understand about Nari jagaran.

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know about Anuvadh different types of Anuvd.
2. Know the Samachar pathru.
3. Know about hiindi sahithy ka vibin ayam.

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## B.COM (BUSINESS ANALYTICS)

**SEMESTER- SIX**

**SUBJECT: RESEARCH METHODOLOGY & PROJECT REPORT**

**COURSE CODE: PR**

### **COURSE OBJECTIVE:**

1. To introduce the basics of conducting research in social sciences
2. Learn about research reports

<b>Unit</b>	<b>Unit-Objective</b>	<b>Program Outcome</b>
1	Learn about the Introduction, Measurement and Hypothesis Testing	Understand Design-Meaning and Types, Measurement Levels/Scales and Scaling Techniques
2	Learn about Parametric and Non-Parametric Tests and Research Report.	Understand t-Test, F-Test, Chi Square Test , Anova

### **COURSE OUTCOMES:**

Upon successful completion of course, a student will be able to

1. Know how to make research and samples.
2. Know about how to measure the data by using the different techniques.

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# SIVA SIVANI DEGREE COLLEGE

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## B.COM (BUSINESS ANALYTICS)

**SEMESTER- SIX**

**SUBJECT: INTERNATIONAL FINANCIAL REPORTING - II**

**COURSE CODE: DSE601**

<b>COURSE OBJECTIVE:</b>		
<ol style="list-style-type: none"><li>1. To make students to understand the International Financial Reporting.</li><li>2. Understand how income tax expenses are calculated.</li><li>3. Be familiar with the financial accounts of healthcare organisations.</li></ol>		
<b>Unit</b>	<b>Unit-Objective</b>	<b>Program Outcome</b>
1	Learn about Pensions & Post-Employment Benefits (As Per Us GAAP & IFRS)	Understand contribution pension plans and benefit pension plans.
2	Learn about Income Taxes (As Per Us GAAP & IFRS)	Understand Current income tax expense, Deferred income tax expense and Deferred taxes on balance sheet.
3	Learn about Equity (As Per Us GAAP & IFRS)	Understand Equity accounts, Specific accounting considerations, Share-based Payments to Employees, Equity Securities Classified as Debt Presentation of Equity.
4	Learn about Select Transactions (As Per Us GAAP & IFRS)	Students understand Business Combinations and Consolidations, Variable Interest Entities (VIE) - Foreign currency, Remeasurement, Translation
5	Learn about Not-For-Profit and Governmental Accounting and Reporting (As Per Us GAAP)	Students understand Not-for-Profit (NFP) Entities: NFP Financial Statements, Voluntary Health and Welfare Organizations, Fund types (Governmental

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		funds, Proprietary funds, Fiduciary funds), Financial Reporting.
<b>COURSE OUTCOMES:</b> Upon successful completion of course, a student will be able to		
<ol style="list-style-type: none"><li>1. Know planed assets and obligations, post-employment benefits.</li><li>2. know the calculation of income tax expenses.</li><li>3. Know the share-based payments to employees.</li><li>4. Know the EPS and diluted EPS.</li><li>5. Know the health care organizations financial statements.</li></ol>		

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## B.COM (BUSINESS ANALYTICS)

SEMESTER- SIX

SUBJECT: INTERNATIONAL AUDITING

COURSE CODE: DSE602

COURSE OBJECTIVE:		
1. To make students to understand the International Auditing.		
2. Recognize the risks associated with audits, fraudulent financial statements.		
Unit	Unit-Objective	Program Outcome
1	Students Learn about Ethics, Professional Responsibilities and General Auditing Principles.	Understand the Introduction to Auditing, professional conduct Understanding and Acceptance, Quality Control.
2	Learn about Assessing Audit Risk and Developing A Planned Response.	Understand the Audit Risk, Fraudulent financial, Audit Strategy, Audit Plan and Internal Controls, Auditor's Consideration of Internal Control.
3	Learn about Performing Further Procedures and Obtaining Audit Evidence.	Students learn Audit Evidence, Procedures, Revenue cycle - Expenditure cycle - Production cycle, Payroll cycle - Investing cycle - Financing cycle - Opening Balances - Illegal Acts - Related Parties - Contingencies, Representation Letter - Audit Sampling, Sampling Risks - Attributes Sampling - Classical Variables Sampling.
4	Learn about Audit Reporting.	Students Audit Reports, Audit of Comparative financial statements - Supplementary Information - Audit of Group financial statements, Audit of financial statements prepared using financial reporting framework of another country.
5	Learn about Other Engagements.	Accounting & Review Services, Examination -

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	Review - Agreed-upon Procedures - Governmental Auditing.
<b>COURSE OUTCOMES:</b> Upon successful completion of course, a student will be able to <ol style="list-style-type: none"><li>1. Know about auditing basic concepts and quality control.</li><li>2. Know the different types of audit risk and strategy.</li><li>3. Know the audit evidence, sampling risk.</li><li>4. Know the audit reports and audited financial statements.</li><li>5. Know the accounting and review services and government audit.</li></ol>	

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## B.COM (BUSINESS ANALYTICS)

**SEMESTER: SIX**

**SUBJECTS: INVESTMENT MANAGEMENT**

**COURSE CODE: DSE603**

### **COURSE OBJECTIVE:**

1. To familiarize with concepts of Investment and its decisions.
2. To learn about the risk and return
3. To study the concept of index in stock market.
4. To learn how to evaluate the time value of money.
5. To study about theories of portfolio and its analysis

Unit	Unit Objective	Program Outcomes
1	To understand the concepts of investment management	Students understands the investment management principles
2	To evaluate the risk and return	Enable them to assess the return and risk in investment
3	To learn about stock price indices in India	Finds out information of various Indian stock price indexes
4	To understand the time value of money and its evaluation	Understanding the appraisal of time value of money
5	To get knowledgeable about portfolio analysis	Become familiar with portfolio analysis and expected risk and return

### **COURSE OUTCOMES:**

Upon Successful completion of course, a student will be able to

1. The concepts of investment management are understood by the students.
2. Give them the ability to evaluate the risk and return on investment
3. Obtains data on several Indian stock price indices
4. Comprehending the time value of money assessment
5. Learn about projected risk and return as well as portfolio analysis

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