



2020-21

Course: BBA

Program Outcome:

- To prepare students to pursue careers in Finance function of a company with special reference to SME sector
- To prepare students to pursue careers in Marketing function of a company with special reference to SME sector
- To prepare students to pursue careers in Human Resource function of a company with special reference to SME sector.
- To develop Ethical Managers with inter disciplinary knowledge
- To develop Entrepreneurs
- To develop IT enabled global middle level managers for solving business problems
- To develop Business Analysts for Companies, Capital Markets and Commodity Markets
- To prepare students to take up Higher Education to become Business Scientists, Researchers, Consultants and Teachers, with core competencies
- To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

Subject Code	Subject Name	Course Outcome
Semester: I		
1.3	Financial Accounting	<ul style="list-style-type: none">• Enable comprehensive understanding of Financial Accounting• Explain accounting procedure and accounting cycle• Knowledge of preparation of cash book and bank reconciliation statement• Preparation of final accounts of proprietary concern• Execution of accounting exercises using Tally software
1.4	Principles of Management	<ul style="list-style-type: none">• Understand the concept of management, importance of teams and functions of management• Demonstrate the importance of planning and decision making• Compare different types of organization, and application of knowledge of staffing for effective and efficient utilization of resources• Outline the importance of Direction• Determine good controlling system and its role in achieving the organizational goals
1.5	Corporate Administration	<ul style="list-style-type: none">• Classification of different types of companies• Understand the procedure involved in formation of a company

		<ul style="list-style-type: none"> Identify the roles and responsibilities of key managerial person Categorization of meetings and its requirements in global companies
1.6	Production and Operations Management	<ul style="list-style-type: none"> Conceptual understanding of production and operation management of an industrial undertaking and benefit of automation. Gain overview of plant location and examine various factors affecting it. Determine plant layout principles. Familiarize on terminologies such as inventory, purchase, function of material management and qualification required to become material manager. Understand the integration of the production planning and control system for efficient and economical operation of a manufacturing unit of an organization. Recognize the importance of maintenance and waste management
	ICHR	<ul style="list-style-type: none"> Overview of the history of the making of Indian Constitution. Understand the preamble and the basic structures of the Constitution. Outline the fundamental rights, duties and the directive principles of state policy Explain the role of the legislature, the executive and the judiciary, the structure of the government and powers and functions of President, Governor, PM, CM and Cabinet ministers Understand the International Laws such as ILO, UDHR, and the history and importance of Human Rights. Explain NHRC AND SHRC, and structure of Human Right Commission.
Semester: II		
2.3	Corporate Accounting and Reporting	<ul style="list-style-type: none"> Enable comprehensive understanding about the provisions of the Company's Act and Corporate Accounts and Reporting Issue of Shares Analyse Financial statements for economic decision at corporate level Company Final Accounts Overview of International Financial Reporting Standards Enable to read company annual report
2.4	Quantitative Analysis	<ul style="list-style-type: none"> Basic knowledge of mathematics Familiarize with the concepts of HCF & LCM Understand the applicability of equations in solving different types of problems Conceptual understanding of Indices, Logarithms and Matrices Application of concepts of commercial arithmetic
2.5	Organisational Behaviour	<ul style="list-style-type: none"> Understand the basics of Organizational Behaviour Foundations of individual and group behaviour Explain various aspects of Motivation and Leadership Understand Group and Team Dynamics Overview on Organizational Change
2.6	Marketing Management	<ul style="list-style-type: none"> Conceptual understanding of Marketing and Marketing Environment and it's applications.

		<ul style="list-style-type: none"> • Understand market segmentation and consumer behaviour for better application of marketing tools. • Explain service marketing concept
	EVS	<ul style="list-style-type: none"> • Understand the importance of environmental studies • Knowledge of ecosystems and natural resources in the environment • Overview on biodiversity and conservation • Understand about environment policies, practices, and the role of human communities • Identify causes, effect and control of environment pollution
Semester: III		
3.2	Corporate Communication Skills-I	<ul style="list-style-type: none"> • Understand oral and written communication skills and its application to solve organisational and business issues • Demonstrate public speaking skills to convey an effective and efficient message • Understand various ways of gathering information from people and its application to approach different types of interviews • Understand the importance of meeting and differentiation among various meetings • Drafting of business correspondence letters and notices
3.3	Cost Accounting	<ul style="list-style-type: none"> • Understand the basics of Cost Accounting • Overview of Material Costing and Inventory control • Conceptual understanding of employee cost, and application on calculation of remuneration using different methods • Solving problems on Overheads • Complete overview of Activity Based Costing
3.4	Human Resource Management	<ul style="list-style-type: none"> • Understand the concept of human resources and its importance • Illustrate planning of manpower requirement and its process • Explain various methods of training used in the corporates and compensation plans. • Understand various methods of performance evaluation. • Effects and importance of the employee engagement in the organisation
3.5	Financial Markets and Services	<ul style="list-style-type: none"> • Overview of capital and commodities market • Explain functioning of Stock Market • Demonstrate trading in stock market • Understanding of commodities market • Illustrate trading in commodities market
3.6	Business Data Analysis	<ul style="list-style-type: none"> • Illustrate use of different diagrammatic presentation and charts for better understanding of data • Analyse correlation and regression and its application in business area • Conceptual understanding of Hypothesis Concepts • Application of various methods of sampling techniques • Solve simple problems in probability and problems based on addition theorem
3.7	Corporate Financial Management	<ul style="list-style-type: none"> • Familiarization with the basics of finance and financial management • Understand the concept of time value of money and its application • Explain capital structure and its role in financing decisions • Compare different techniques of evaluating an investment

		<ul style="list-style-type: none"> • Understand about working capital, concept of dividend and its types • Develop spreadsheet models for time value of money and capital budgeting
	Science and Society	<ul style="list-style-type: none"> • Explain the connection between science and technology to real-world problems • Understand the applications of science and technology in societal context. • Analyse the scientific debates and ethical concerns of global issues such as warming, biotechnology
Semester: IV		
4.2	Corporate Communication Skills-II	<ul style="list-style-type: none"> • Define and memorize the elements of communication and apply the elements in the real-world conditions • Understand the importance and principles of strategic communication by adopting different types of communication • Develop effective communication, stress management and different types of corporate talking skills • Outline the various marketing skills required by the future corporate executives • Application of appropriate communication strategies
4.3	Business Research Methods	<ul style="list-style-type: none"> • Conceptualize research process and apply a range of quantitative and qualitative research techniques • Identify various sources of information for literature review and data collection • Demonstrate knowledge and understanding of data analysis and interpretation in relation to research process • Develop necessary critical thinking skills and statistical techniques • Determine the components of scholarly writing and evaluate its quality
4.4	Banking Law and Operations	<ul style="list-style-type: none"> • Familiarize on Banker and Customer Relationship Concepts • Understand the roles and responsibilities of Collecting banker • Explain the concepts of cheques and types of crossing of cheques. • Outline the procedures of lending in banks • Demonstrate new banking products and innovation
4.5	Entrepreneurship Development	<ul style="list-style-type: none"> • Understand the concept and importance of Entrepreneurship and facilitate generation of Young Entrepreneurs. • Explain about micro, small, medium enterprises and also about industrial estates. • Help in developing project proposal and steps involved in starting a new business venture. • Illustrate the development of a good Business Plan • Explain about various institutions providing assistance for entrepreneurship
4.6	Management Accounting	<ul style="list-style-type: none"> • Understand the concept of Management Accounting and its uses in analysing the Financial Statements. • Understand and analyse the different methods of inter-firm comparison of Financial Statements.

		<ul style="list-style-type: none"> • Understand and apply various ratios while analysing the Financial Statements. • Analyse and Prepare Funds Flow Statement and Cash Flow Statement • Understand and Prepare Management Reports under different situations
4.7	Customer Relationship Management	<ul style="list-style-type: none"> • Provide an overview of Customer Relationship Management. • Understand the importance of CRM tool and how it aids to the marketing operations. • Explain Sales Force Automation (SFA) • Illustrate analytical CRM • Show the challenges faced in the executions of CRM in companies
	Personality Development	<ul style="list-style-type: none"> • Explain various dimensions and importance of effective personality • Understand about personality traits, its formation and contribution in the professional and personal life • Develop awareness about the various dynamics of personality development like goal setting, stress management, time management, interpersonal skills, creativity • Demonstrate the importance of soft skills
Semester: V		
5.1	Entrepreneurial Management	<ul style="list-style-type: none"> • Understand importance of entrepreneurship • Familiarize with Small Scale Industries and its working mechanisms • Outline the steps to start a small industry • Creating a business plan • Implementation of business plan and revival of sick unit
5.2	Computer Application in Business	<ul style="list-style-type: none"> • Understand Business Information system and its components • Explain various types of information systems according to levels of management • Operate MS Word, MS Excel and MS PowerPoint and its application in day-to-day business • Understand Database concepts, types of Database systems and role of different users of Database • Enable the students to use Tally in day-to-day business activity
5.3	Investment Management	<ul style="list-style-type: none"> • Understand the types of financial assets, various risk involved in investment • Analyse various securities • Demonstrate selection of securities • Understand the management strategies of equity portfolios • Compare various types of mutuals funds and international investment
5.4	Management Accounting	<ul style="list-style-type: none"> • Understand the concept of Management Accounting and its uses in analysing the Financial Statements. • Analyse the different methods of inter-firm comparison of Financial Statements. • Apply various ratios while analysing the Financial Statements

		<ul style="list-style-type: none"> Analyse and Prepare Funds Flow Statement and Cash Flow Statement Prepare Management Reports under different situations.
5.5	Advanced Financial Management	<ul style="list-style-type: none"> Describe Cost of Capital and Capital Structure theories Analyse Dividend Theories Understand Working capital management Explain basics of Finance, Investment and Risk analysis decisions Analyse basics of corporate valuation
5.6	Financial Markets and Services	<ul style="list-style-type: none"> Overview of primary and secondary markets Understand about various non-banking financial intermediaries and their functions Explain about SEBI, its functions, and its role in nation building Knowledge on Mutual funds, various schemes, and its functioning Explain recent trends in financial services and their application
	CDS	<ul style="list-style-type: none"> Understand and comprehend of Indian Culture, Diversity and Society Instil healthy respect for the rich diversity in Indian Society and Culture Understand the problems of rural society and discuss values of tolerance, communal amity, and peaceful co-existence Address the contemporary challenges before Indian Society like communalism, ethnocentrism, and gender discrimination Explain role of individual in the promotion of national integration and in promoting the unity and integrity of the country
Semester: VI		
		<ul style="list-style-type: none">
6.1	International Business	<ul style="list-style-type: none"> Understand basics of International Business and illustrate about the various theories of international trade Analyse or distinguish various mode of entry strategies in International Business Comprehend the basic concept of globalization and essential conditions for globalization Outline the role of various organisations towards International Marketing Explain government policies & procedures applicable for International Business
6.2	E Business	<ul style="list-style-type: none"> Understand various concepts of E business and Ecommerce Demonstrate the understanding of the security threats to E Business Classify types of E Payment systems Identify the types of E marketing technologies Explain the legal aspects of E Business and salient features of IT Act 2000
6.3	Income Tax	<ul style="list-style-type: none"> Familiarize on fundamental aspects of income tax and determination of residential status Understand various aspects relating to computation of salary Enable computation of GAV, NAV and Net Taxable Income from House Property

		<ul style="list-style-type: none"> • Provide knowledge regarding incomes and expenses relating to business and profession and enabling computation of income from business of sole proprietor • Illustrate computation of total income of an individual
6.4		<ul style="list-style-type: none"> • Project Report and Viva (Voce)
6.5	International Finance	<ul style="list-style-type: none"> • Familiarise with the basics of foreign exchange • Understand the valuation of foreign exchange • Explain foreign exchange risk and hedging instruments • Explain the concept of Balance of Payments • Provide knowledge about the international financial instruments • Outline the role of international financial regulators
6.6	Stock and Commodity Markets	<ul style="list-style-type: none"> • Understand the constituents of stock markets • Explain about derivative market, forward and futures market. • Outline the role played by stockbrokers, depositories etc. • Illustrate current trends in the Commodity & Derivative Market • Demonstrate the functioning of trading mechanism used by brokers.
	Value Education	<ul style="list-style-type: none"> • Familiarize with value concepts • Awareness of different types of values • Understand the values in global scenario • Enable inculcation of values in day-to-day life • Understand human rights



PRINCIPAL

"ALLESWARAM LADIES ASSOCIATION"

ACADEMY OF HIGHER LEARNING

14th Cross, Malleswaram

Bangalore - 560 083



ACADEMY OF HIGHER LEARNING
Maleswaram Ladies' Association

2020-21

Course: B.Com

Program Outcome:

- To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management.
- To develop business analysts for companies, capital markets and commodity markets.
- To prepare students to take up higher education to become business scientists, researchers, consultants and teachers, with core competencies.
- To develop human resources to act as think tank for Business Development related issues.
- To develop entrepreneurs.
- To develop business philosophers with a focus on social responsibility and ecological sustainability.
- To develop IT enabled global middle level managers for solving real life business problems and addressing business development issues with a passion for quality competency and holistic approach.
- To develop ethical managers with interdisciplinary approach.
- To prepare students for professions in the field of Accountancy - Chartered Accountancy, Cost and Management Accountancy, Company Secretary, Professions in Capital and Commodity Markets, Professions in life and non-life insurance and professions in Banks by passing the respective examinations of the respective professional bodies.
- To develop the students for competitive examinations of UPSC, KPSC, BSRB, Staff Selection Commission, etc.

Subject Code	Subject Name	Course Outcome
Semester: I		
1.6	Corporate Administration	<ul style="list-style-type: none"> • Classification of different types of companies • Understand the procedure involved in formation of a company • Identify the roles and responsibilities of key managerial person • Categorization of meetings and its requirements in global companies
1.3	Financial Accounting	<ul style="list-style-type: none"> • Acquaint with accounting concepts, tools and techniques influencing business organizations • Assess the difference between single entry and double entry system of accounting and prepare the financial statements under both the system • Understand the difference between hire purchase and installment system • Recall the meaning of royalty, short workings, recoupment and can compare the amount of royalty and accounting treatment. • Understand the sale of partnership to a limited company and different methods of purchase consideration.
1.4	Business Dynamics and Entrepreneurship	<ul style="list-style-type: none"> • Introduction to Management • Understand various Managerial Functions • Explain the role of Human Resource Management • Overview to the basics of Entrepreneurship • Understand government support to entrepreneurship
1.5	Indian Financial Institution and Markets	<ul style="list-style-type: none"> • Understand the basic structure of Indian financial system and its components • Compare and contrast the functions of banking and non-banking financial institutions • Analyze the importance and functions of regulatory authorities, which are the part of Indian financial system • Conceptual understanding of mechanism and functioning of various financial markets
	ICHR	<ul style="list-style-type: none"> • Overview of the history of the making of Indian Constitution. • Understand the preamble and the basic structures of the Constitution. • Outline the fundamental rights, duties and the directive principles of state policy • Explain the role of the legislature, the executive and the judiciary, the structure of the government and

		<p>powers and functions of President, Governor, PM, CM and Cabinet ministers</p> <ul style="list-style-type: none"> • Understand the International Laws such as ILO, UDHR, and the history and importance of Human Rights. • Explain NHRC AND SHRC, and structure of Human Right Commission.
Semester: II		
2.3	Advanced Financial Accounting	<ul style="list-style-type: none"> • Remember various accounting standards • Illustrate and calculate the insurance claims for various organizations after fire accident • Demonstrate valuation of stock goods invoiced and differentiate between joint ventures and partnership • Summarize the types of branches and record branch accounting in the head office • Construct allocation of expenses and prepare trading and P/L account in columnar form
2.6	Methods and Techniques of Business Decisions	<ul style="list-style-type: none"> • Understand the basic concepts of business maths and its application to create, solve and interpret business problems • Understand Theory of equations and its application in business problem solving • Compare and contrast the difference between arithmetic and geometric progression and its application in problem solving • Conceptual and working knowledge of Matrices and Determinants and its application in business • Application of concepts of Simple Interest, Compound Interest, Bill discounting, Annuities in day-to-day life and how to calculate EMIs • Apply the knowledge of ratio and proportion in solving business problem
2.5	Modern Marketing	<ul style="list-style-type: none"> • Understand the basics of Marketing, operations and recent trends • Explain macro factors of marketing (PEST), market segmentation and targeting of market • Illustrate various functions of marketing, • Outline digital arena of marketing and application of E-marketing and M- marketing for the success of marketing operations. • Understand the Scope, importance of service mix and challenges of service sector
2.4	Banking Operations and Innovations	<ul style="list-style-type: none"> • Understand the legal relationship between banker and customer and to know various types of customers and account holders.

		<ul style="list-style-type: none"> • Knowledge on the banking operations with reference to collecting banker. • Understand about paying banker with reference to various kinds of cheques and endorsement. • Explain the lending operations of the banks. • Illustrate recent innovations and new technology in banking.
	Environmental Studies	<ul style="list-style-type: none"> • Understand about the different environmental aspects • Knowledge about the working of ecosystems • Explain various sources of energy and conservation • Understand about environment pollution & environment policies • Illustrate the role of humans in protecting environment
Semester: III		
	Science and Society	<ul style="list-style-type: none"> • Explain the connection between science and technology to real-world problems • Understand the applications of science and technology in societal context. • Analyse the scientific debates and ethical concerns of global issues such as warming, biotechnology
3.6	Business Data Analysis	<ul style="list-style-type: none"> • Understand basics of statistics • Computation of problems on Interpolation and extrapolation • Prediction of values using time series technique • Application of measures of central tendency and dispersion • Analyse correlation and regression and its application in business area
3.3	Corporate Accounting	<ul style="list-style-type: none"> • Understand types of shares and procedures to issue shares and debentures at various stages. • Summarize the importance of underwriting and illustrate the underwriters' net liability • Illustrate new format of Income statement and Balance sheet and preparation of financial statements of the company in vertical format. • Recall the meaning of goodwill and the valuation of goodwill and evaluate the factors affecting the valuation of goodwill and shares • Understand the payment of the managerial remuneration problems.
3.4	Financial Management	<ul style="list-style-type: none"> • Role of Financial Department in a company • Understand techniques of evaluating Investment options

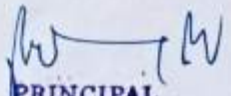
		<ul style="list-style-type: none"> • Illustrate various investment opportunities available for Investors • Explain various sources of Financing a new project
3.5	Business Regulations	<ul style="list-style-type: none"> • Define Business Law and explain its nature and sources. • Explain the essentials of a valid contract • Classify the contracts on the basis of formation, validity and performance • Outline the rights and duties of buyer under the Sale of goods Act, 1930. • Understand Indian Patent Laws and WTO Patent Rules • List out the objectives and features of FEMA Act, 1999 • Understand the types of shares and procedures to issue shares and debentures • Discuss the Objectives and Features of Competition Act, 2002 Explain the rights of consumer under the consumer protection Act, 1986.
Semester: IV		
	Personality Development	<ul style="list-style-type: none"> • Explain various dimensions and importance of effective personality • Understand about personality traits, its formation and contribution in the professional and personal life. • Develop awareness about the various dynamics of personality development like goal setting, stress management, time management, interpersonal skills, creativity • Demonstrate the importance of soft skills
4.3	Advanced Corporate Accounting	<ul style="list-style-type: none"> • Understand and analyse redemption of preference shares • Understand the concept of different methods of calculations of purchase consideration, preparation of Ledger accounts and balance sheet • Understand the concept of different methods of calculations of purchase consideration, preparation of Ledger accounts and balance sheet • Understand the concepts of amalgamation, absorption, and external reconstruction. • Summarise the process of Liquidation of Companies • Outline the basics of redemption of debenture and types of redemption.
4.5	Cost Accounting	<ul style="list-style-type: none"> • Familiarise with the basics of cost accounting • Understand material costing • Understand employee cost concept

		<ul style="list-style-type: none"> • Illustrate problems on overhead costing • Reconciliation of cost and financial accounts
4.4	Goods and Services Tax	<ul style="list-style-type: none"> • Understand the basic knowledge of tax, principles and provision of GST types and its modalities • Explain the taxes influencing a corporate identity - both direct and indirect and understand terms under CGST Act and IGST • Summarise the procedures and formalities to be adhered to assess tax and tax liability, claims of input tax credit. • Explain on use of technology in GST, GST Suidha providers and GSP ecosystem
4.6	E-Business and Accounting	<ul style="list-style-type: none"> • Understand various concepts of E business and Ecommerce • Demonstrate the understanding of the security threats to E Business • Classify types of E Payment systems • Identify the types of E marketing technologies • Explain the legal aspects of E Business and salient features of IT Act 2000
Semester: V		
5.4	Costing Methods	<ul style="list-style-type: none"> • Understand various concepts of costing methods used to ascertain the cost. • Practical problems on job and batching costing • Illustrate problems on process costing • Understand contract costing concept • Explain costing procedure used in the different service sectors such as, canteen costing, hotel costing, hospital costing, transportation costing, etc.,
5.6	Goods and Services Tax	<ul style="list-style-type: none"> • Understand and apply the objectives and basic principles of GST Law in India • Illustrate the concept of interstate and intrastate supply of goods and services under CGST, SGST (Karnataka) and IGST Act • Summarize the procedures and formalities to be adhered to assess tax and tax liability, claims of input tax credit • Analyze the furnished details on assessment of tax and filing of returns • Adopting common and shared infrastructure for implementation of GST through GSTN
5.2	International Financial Reporting Standards (IFRS)	<ul style="list-style-type: none"> • Enable to distinguish between accounting standards and IFRS and remember list of international accounting standards • Valuation of assets and liabilities based on IFRS

		<ul style="list-style-type: none"> • Preparation of consolidated financial statements as per IFRS • Examine the Procedure for entities consolidated accounting treatment in Financial Position statement • Calculation of goodwill for group of accounts • Understand major disclosure of standards
5.3	Income Tax	<ul style="list-style-type: none"> • Familiarize on fundamental aspects of income tax and determination of residential status • Understand various aspects relating to computation of salary • Enable computation of GAV, NAV and Net Taxable Income from House Property • Illustrate computation of total income of an individual
5.1	Entrepreneurship Development	<ul style="list-style-type: none"> • Understand importance of entrepreneurship • Familiarize with Small Scale Industries and its working mechanisms • Outline the steps to start a small industry • Creating a business plan • Implementation of business plan and revival of sick unit
5.5	Advanced Accounting	<ul style="list-style-type: none"> • Introduction to Banking Company Accounts • Explain Farm Accounting • Familiarize accounts of LIC • Demonstrate accounts of GIC • Understand Inflation and Investment Accounting
5.5	International Financial Management	<ul style="list-style-type: none"> • Analyze Finance function • Understand concepts of working capital management • Explain about Investment Appraisal • Analyze cost of capital and capital structure theories • Understand Business valuation Models • Analyze Risk analysis and Hedging techniques
	Culture Diversity and Society	<ul style="list-style-type: none"> • Understand and comprehend of Indian Culture, Diversity and Society • Instil healthy respect for the rich diversity in Indian Society and Culture • Understand the problems of rural society and discuss values of tolerance, communal amity and peaceful co-existence • Address the contemporary challenges before Indian Society like communalism, ethnocentrism and gender discrimination • Explain role of individual in the promotion of national integration and in promoting the unity and integrity of the country
Semester: VI		

6.3	Income Tax-II	<ul style="list-style-type: none"> • Understand the chargeability of Tax on various heads of income • Apply provisions of tax while computing taxable income of various heads • Analyze and ascertain the gross total income and its deductions • Understand the computation of tax liability • Procedure for filing of income tax returns of Individuals
6.1	Business Regulations	<ul style="list-style-type: none"> • Define Business Law and explain its nature and sources. • Explain the essentials of a valid contract; classify the contracts based on formation, validity, and performance, outline the rights and duties of buyer under the Sale of goods Act, 1930. • Understand Indian Patent Laws and WTO Patent Rules and list out the objectives and features of FEMA Act, 1999 • Summarize the rules and powers of central government to protect environment in India and outline the objectives of Environment Protection Act, 1986 • Discuss the Objectives and Features of Competition Act, 2002 and explain the rights of consumer under the consumer protection Act, 1986.
6.2	Principles and Practices of Auditing	<ul style="list-style-type: none"> • Demonstrate basic understanding of concepts, types of audits and Internal Control • Knowledge about vouching of cash and credit transactions • Understand the verification and valuation of assets and liabilities • Explain appointment, rights, duties, and responsibility of auditor • Appraise procedure of auditing of companies, educational institutions, insurance companies and cooperatives societies
6.4	Management Accounting	<ul style="list-style-type: none"> • Understand various principles and Techniques of Management Accounting • Enable preparation of fund flow and cash flow statements and understand the cash position of the company • Apply accounting ratios to simplify interpretation of financial statement • Illustrate Financial Statement Analysis
	Value Education	<ul style="list-style-type: none"> • Familiarize with value concepts • Awareness of different types of values

		<ul style="list-style-type: none"> • Understand the values in global scenario • Enable inculcation of values in day-to-day life • Understand human rights
6.5	Business Taxation	<ul style="list-style-type: none"> • Identify and evaluate the impact of different tax planning scenarios. • Understand the deductions to be availed u/s 80 • Explain AMT and MAT Provisions • Summarize the procedure of filling the tax returns • Understand tax avoidance and avoidance strategies practices
6.6	International Auditing and Assurance	<ul style="list-style-type: none"> • Understand the concept of auditing and regulation of auditor • Conceptual understanding of audit planning and risk elements of auditing • Explain different types of system followed during auditing • Understand how to do the audit of different types of books of accounts • Ability to prepare the different types auditing reports
6.6	Cost Management	<ul style="list-style-type: none"> • Familiarize basics of cost control & cost reduction • Understand the different methods of costing • Explain budgeting • Remember different formulas of marginal costing • Understand concepts of variances and ABC costing
6.5	Performance Management	<ul style="list-style-type: none"> • Understand how ABC costing and target costing is used in industries to increase profitability • Demonstrate applicability of Cost, profit, volume analysis and its efficiency • Understand standard costing, material mix and its role in framing the budgets • Explain Management information system and how is it used in organization in decision making


PRINCIPAL
 MALLESWARAM LADIES ASSOCIATION
 ACADEMY OF HIGHER LEARNING
 4th Cross, Malleswaran
 Bangalore - 560 083