# B.Com Business Analytics

**Program Outcomes (POs):**

1. **Analytical Thinking**: Apply data-driven decision-making skills to address complex business problems with a structured analytical approach.

2. **Business Acumen**: Demonstrate comprehensive knowledge of core business functions such as finance, marketing, operations, and human resources, integrated with analytical insights.

3. **Technological Proficiency**: Leverage cutting-edge analytics tools, software, and platforms to analyze data effectively for informed decision-making.

4. **Ethical Responsibility**: Exhibit professionalism, ethical decision-making, and social responsibility while dealing with business data and analytics.

5. **Communication Skills**: Communicate insights, strategies, and solutions effectively through written, verbal, and visual presentations tailored to diverse audiences.

6. **Team Collaboration**: Work effectively in interdisciplinary teams, demonstrating leadership and collaborative skills in data-centric projects.

7. **Lifelong Learning**: Adapt to the evolving business analytics landscape by continuously upgrading technical skills and industry knowledge.

**Program-Specific Outcomes (PSOs):**

1. **Data-Driven Business Strategy**: Develop and implement data-driven strategies to optimize business performance and gain competitive advantages.

2. **Industry-Relevant Insights**: Analyze industry-specific challenges using advanced analytics methodologies, creating impactful solutions tailored to market needs.

# COURSE OUTCOMES

## I SEMESTER

### Paper DSC 101: Financial Accounting – I

| CO Number | Course Outcome | Bloom's Taxonomy Level |
|---|---|---|
| CO1 | To Identify fundamental accounting concepts, principles, and standards, including the accounting cycle and journal entries. | Remember |
| CO2 | To explain the process and significance of subsidiary books, bank reconciliation statements, and depreciation. | Understand |
| CO3 | To prepare journal entries, ledger accounts, trial balances, and final accounts for various business scenarios. | Apply |
| CO4 | To analyze discrepancies in accounting records through bank reconciliation and rectification of errors. | Analyze |
| CO5 | To evaluate the impact of accounting errors and depreciation methods on financial statements and business performance. | Evaluate |

## Paper DSC 102: Business Organization and Management

| CO Number | Course Outcome | BTL |
|---|---|---|
| CO1 | To identify and describe the concepts of business, trade, industry, commerce, and the various forms of business organizations, including sole proprietorship, partnership, Hindu Undivided Family, and cooperative organization, along with their characteristics, advantages, and disadvantages. | Remember |
| CO2 | To explain and summarize the meaning, characteristics, and stages of promotion of a joint stock company, as well as the preparation of important documents like the Memorandum of Association, Articles of Association, and Prospectus as per the Companies Act 2013. | Understand |
| CO3 | To apply the fundamental concepts of management, including its meaning, characteristics, functions, levels, skills, and scientific management principles, along with Fayol's 14 principles of management. | Apply |
| CO4 | To analyze and understand the planning and organizing functions of management, including types of plans, approaches to planning, Management by Objectives (MBO), formal and informal organizations, and the span of management. | Analyze |
| CO5 | To evaluate and assess the concepts of authority, power, responsibility, accountability, coordination, and control in management, including the processes and principles of delegation, decentralization, and techniques for effective coordination and control. | Evaluate |

## Paper DSC 103: DATA-DRIVEN DECISION MAKING

| CO Number | Course Outcome (CO) | BTL |
|-----------|---------------------|-----|
| **CO1** | Identify challenges and opportunities in creating a data-driven organization. | Remembering |
| **CO2** | Explain the roles, responsibilities, and decision-making processes in business analytics. | Understanding |
| **CO3** | Apply knowledge of databases, data storage tools, and big data technologies to solve business problems. | Applying |
| **CO4** | Analyze the data life cycle stages and the forms data takes as it flows within an organization. | Analyzing |
| **CO5** | Evaluate customer journey maps and requirement gathering processes for effective data-driven strategies. | Evaluating |

## Semester – II

## Paper DSC 201: Financial Accounting – II

| CO Number | Course Outcome | Bloom's Taxonomy Level |
|-----------|----------------|------------------------|
| CO1 | Recall the basic concepts and definitions of bills of exchange, consignment, joint ventures, single-entry systems, and non-profit organization accounting. | Remember |
| CO2 | Explain the procedures for recording transactions related to bills of exchange, consignment accounts, and joint ventures. | Understand |
| CO3 | Prepare accounting records, including consignment accounts, joint venture accounts, and accounts for non-profit organizations, based on real-world scenarios. | Apply |
| CO4 | Analyze incomplete records to determine profit, prepare statements of affairs, and correct defects in single-entry systems. | Analyze |
| CO5 | Evaluate the impact of various accounting treatments on financial statements for consignment, joint ventures, and non-profit organizations. | Evaluate |

## Paper DSC 202: Business Law

| CO Number | Course Outcome | Bloom's Taxonomy Level |
|-----------|----------------|------------------------|
| CO1 | Recall the essential elements of valid contracts, consumer protection laws, intellectual property rights, and company laws. | Remember |
| CO2 | Explain the key provisions of the Indian Contract Act, Sale of Goods Act, Consumer Protection Act, and their applications in business scenarios. | Understand |
| CO3 | Apply legal principles to resolve disputes related to contracts, consumer rights, intellectual property, and corporate governance. | Apply |
| CO4 | Analyze legal issues in cases of breach of contract, consumer complaints, and intellectual property infringements. | Analyze |
| CO5 | Evaluate the effectiveness of legal remedies, corporate governance practices, and winding-up procedures in addressing business challenges. | Evaluate |

# Paper DSC 203: DATA ANALYTICS ESSENTIALS

| CO Number | Course Outcome (CO) | |
|---|---|---|
| CO1 | Identify challenges and opportunities in creating a data-driven organization. | Remem |
| CO2 | Explain the roles, responsibilities, and decision-making processes in business analytics. | Unders |
| CO3 | Apply knowledge of databases, data storage tools, and big data technologies to solve business problems. | Applyi |
| CO4 | Analyze the data life cycle stages and the forms data takes as it flows within an organization. | Analyz |
| CO5 | Evaluate customer journey maps and requirement gathering processes for effective data-driven strategies. | Evalua |

## III Semester

## Paper DSC 301: Advanced Accounting

| CO Number | Course Outcome (CO) | BTL (Bloom's Taxonomy Level) |
|-----------|---------------------|------------------------------|
| CO1 | Define key concepts such as Partnership Accounts, Debentures, Bonus Shares, and Goodwill. | Remembering |
| CO2 | Explain the procedures for admission, retirement, and dissolution of a partnership and related accounting. | Understanding |
| CO3 | Apply the principles of accounting to solve problems on goodwill, shares, and company final accounts. | Applying |
| CO4 | Analyze the financial implications of issuing shares and debentures under various conditions. | Analyzing |
| CO5 | Evaluate company profits before incorporation and assess methods for valuing goodwill and shares. | Evaluating |

## Paper DSC 302: Business Statistics – I

| CO Number | Course Outcome (CO) | BTL (Bloom's Taxonomy Level) |
|-----------|---------------------|------------------------------|
| CO1 | Define key statistical concepts such as measures of central tendency, dispersion, skewness, and correlation. | Remembering |
| CO2 | Explain the importance and limitations of statistics and the methods for presenting data graphically and diagrammatically. | Understanding |
| CO3 | Apply statistical methods to calculate measures of central tendency and dispersion in real-life datasets. | Applying |
| CO4 | Analyze statistical data using measures of skewness and kurtosis to understand data distribution characteristics. | Analyzing |
| CO5 | Evaluate the relationship between variables using correlation techniques and interpret the results for decision-making. | Evaluating |

## Paper DSC 303: DATA ANALYTICS MODELING

| CO Number | Course Outcome (CO) | BTL |
|---|---|---|
| CO1 | Identify different types of data and analyze their relevance in supporting strategic business decisions. | Understand |
| CO2 | Apply data profiling and cleansing tools to ensure data accuracy and quality in an organization. | Apply |
| CO3 | Demonstrate the process of ETL (Extract, Transform, Load) using appropriate tools for data integration. | Apply |
| CO4 | Differentiate between data warehouses and data lakes, and explain their roles in modern data architecture. | Analyze |
| CO5 | Design and implement structured and unstructured data models to manage organizational data effectively. | Create |

## Semester - IV

## Paper DSC 401: INCOME TAX

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|---|---|---|
| CO1 | Explain the basic concepts of Income Tax, including the definitions, residential status, and scope of taxation. | Understand |
| CO2 | Compute taxable income from salaries, including allowances and deductions under relevant sections. | Apply |
| CO3 | Analyze the determination of annual value for house property and calculate taxable income under this head. | Analyze |
| CO4 | Evaluate the profits and gains of business or profession, considering allowable and disallowable expenses. | Evaluate |
| CO5 | Demonstrate the computation of capital gains and other income sources, applying relevant exemptions and rules. | Apply |

## Paper DSC 402: BUSINESS STATISTICS – II

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|---|---|---|
| CO1 | Explain the basic concepts of Income Tax, including the definitions, residential status, and scope of taxation. | Understand |
| CO2 | Compute taxable income from salaries, including allowances and deductions under relevant sections. | Apply |
| CO3 | Analyze the determination of annual value for house property and calculate taxable income under this head. | Analyze |
| CO4 | Evaluate the profits and gains of business or profession, considering allowable and disallowable expenses. | Evaluate |
| CO5 | Demonstrate the computation of capital gains and other income sources, applying relevant exemptions and rules. | Apply |

## Paper DSC 403: FORCASTING & PREDICTIVE ANALYTICS

| CO Number | Course Outcome (CO) | BTL |
|---|---|---|
| CO1 | Apply linear and multivariate regression techniques to analyze trends and predict outcomes for business problems. | Apply |
| CO2 | Evaluate and implement classification models like KNN, Naive Bayes, and SVM to solve real-world business challenges. | Evaluate |
| CO3 | Analyze various clustering algorithms to group data and address business decision-making scenarios. | Analyze |
| CO4 | Develop optimization models to identify optimal solutions within defined constraints for business problems. | Create |
| CO5 | Use simulation techniques, including Monte Carlo methods, to predict and assess the impact of decisions using historical data. | Evaluate |

## Paper GE: a) BUSINESS ECONOMICS

| CO Number | Course Outcome (CO) | Bloom's Taxonomy (BTL) |
|---|---|---|
| CO1 | Define the concepts of business economics, including its scope, objectives, and fundamental laws. | Remembering |
| CO2 | Explain demand and supply analysis, including elasticity and factors influencing market equilibrium. | Understanding |
| CO3 | Apply production theories and cost concepts to analyze production and economies of scale in businesses. | Applying |
| CO4 | Analyze revenue and cost relationships, focusing on marginal and average revenue curves. | Analyzing |
| CO5 | Evaluate break-even analysis, including assumptions, uses, and limitations, for decision-making. | Evaluating |

## Paper DSE 501 (a) : COST ACCOUNTING

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|---|---|---|
| CO1 | Define key concepts of cost accounting, including features, objectives, and classification methods. | Remembering |
| CO2 | Explain inventory control techniques and pricing methods like FIFO and LIFO in cost accounting. | Understanding |
| CO3 | Apply cost allocation methods to classify and allocate labor and overhead costs effectively. | Applying |
| CO4 | Analyze cost sheets and estimate tender costs for job and unit costing scenarios. | Analyzing |
| CO5 | Develop process and contract accounts, addressing normal and abnormal losses in contract costing. | Evaluating |

## Paper DSE 502 (a) : COMPUTERIZED ACCOUNTING

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|-----------|---------------------|------------------------------|
| CO1 | Define the basic concepts of ERP, including company creation, ledger configuration, and chart of accounts. | Remembering |
| CO2 | Explain the process of creating inventory masters, stock groups, and categories in ERP systems. | Understanding |
| CO3 | Apply ERP features to record day-to-day transactions like vouchers, receipts, and sales. | Applying |
| CO4 | Analyze accounts receivable and payable management processes, including bill-wise details and financial year changes. | Analyzing |
| CO5 | Evaluate MIS reports to generate profit and loss accounts, cash flow statements, and ratio analysis in ERP. | Evaluating |

## Paper DSE 503 (a) : ADVANCED DATA VISUALIZATION

| CO Number | Course Outcome (CO) | BTL |
|-----------|---------------------|-----|
| CO1 | Identify appropriate chart and graph types for different data categories and interpret their usage. | Remember |
| CO2 | Explain core concepts of Business Intelligence and differentiate between BI platforms and techniques. | Understand |
| CO3 | Apply mashup techniques to integrate and analyze data for effective dashboard presentations. | Apply |
| CO4 | Analyze data visualization best practices to design visually effective and user-focused reports. | Analyze |
| CO5 | Evaluate and compare reporting options to select optimal methods for communicating business insights effectively. | Evaluate |

## Semester – VI

### Paper DSE 601 (a) : COST CONTROL AND MANAGEMENT ACCOUNTING

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|---|---|---|
| CO1 | Define key concepts of management accounting and marginal costing, including CVP and decision-making tools. | Remembering |
| CO2 | Explain budgeting techniques and the steps involved in standard costing with variance analysis. | Understanding |
| CO3 | Apply financial statement analysis techniques, such as ratio analysis and trend analysis, effectively. | Applying |
| CO4 | Analyze funds flow statements to evaluate changes in working capital and their implications. | Analyzing |
| CO5 | Evaluate cash flow statements (AS-3) for financial planning and decision-making processes. | Evaluating |

### Paper DSE 602(a) : THEORY AND PRACTICE OF GST

| CO Number | Course Outcome (CO) | Bloom's Taxonomy Level (BTL) |
|---|---|---|
| CO1 | Understand the basic concepts of GST, including registration, tax determination, and payment processes. | Understand |
| CO2 | Apply GST rules to calculate tax rates and create reports for transactions and input-output tax credits. | Apply |
| CO3 | Analyze GST-related transactions for compliance and assess tax adjustments and return filings. | Analyze |
| CO4 | Evaluate the applicability of input tax credits and tax structures to optimize business processes. | Evaluate |
| CO5 | Create and manage GST returns using ERP software and update tax-related records systematically. | Create |

**Paper DSE 603(a) : BUSINESS APPLICATIONS OF EMERGING TECHNOLOGIES**

| CO Number | Course Outcome (CO) | BTL |
|---|---|---|
| CO1 | Identify appropriate chart and graph types for different data categories and interpret their usage. | Remember |
| CO2 | Explain core concepts of Business Intelligence and differentiate between BI platforms and techniques. | Understand |
| CO3 | Apply mashup techniques to integrate and analyze data for effective dashboard presentations. | Apply |
| CO4 | Analyze data visualization best practices to design visually effective and user-focused reports. | Analyze |
| CO5 | Evaluate and compare reporting options to select optimal methods for communicating business insights effectively. | Evaluate |