

## **BBA (Strategic Finance)**

### **Programme Outcomes (POs)**

- PO1. . Integrate management tools and concepts to solve business and social problems
- PO2. . Evaluate business opportunities by scanning the competitive environment, Key stakeholders, and business and social landscape.
- PO3. . Execute inter and multi-disciplinary approaches for problem-solving
- PO4. . Apply analytical and critical thinking skills in decision-making
- PO5. . Develop effective communication across cultural settings and in Technologically mediated environments
- PO6. Demonstrate leadership skills to work effectively in diverse teams
- PO7. Articulate the concepts and practices of entrepreneurship and innovation
- PO8. Demonstrate ethical reasoning and responsible global citizenship

### **Programme Specific Outcomes (PSOs)**

- PSO 1: Understand the costing concepts and design appropriate measures for Optimization
- PSO 2: Demonstrate skills and competency to take complex financial decisions

## Course Outcomes (COs)

### Semester I

Subject Name	Course Outcomes
<b>BASICS OF FINANCIAL ACCOUNTING</b>	CO1 Discuss and explain key Accounting Concepts and Conventions. CO2 Prepare financial statements from trial balance CO3 Use modern technology in accounting CO4 Organize Books of Accounts and record transactions CO5 Create various schedules to financial statements

### Semester II

Subject Name	Course Outcomes
<b>FINANCIAL PLANNING &amp; BUDGETING</b>	CO1 Explain the importance and use of standard cost systems CO2 Apply the strategic planning and budgeting process CO3 Analyze performance by using flexible budgets and compare actual results to planned results CO4 Propose performance measures and discuss key performance indicators CO5 Articulate the use of Balanced Scorecard in reporting non-financial measures
<b>PERFORMANCE MANAGEMENT</b>	CO1 Comprehend marginal, sunk and opportunity costs CO2 Demonstrate the application of pricing methodologies CO3 Analyze cost volume profit analysis and breakeven point CO4 Identify a system for investment decision-making and formulate stages of capital budgeting. CO5 Evaluate the significance of ethics for management accounting and financial management professionals.

### Semester III

Subject Name	Course Outcomes
<b>FINANCIAL ANALYTICS &amp; CONTROL</b>	<p>CO1 Recognize the role of information systems in an organization and justify the necessity of implementing a robust enterprise resource planning system within the organization.</p> <p>CO2 Apply various cost measurement concepts and appraise different types of costing systems.</p> <p>CO3 Analyse how technology has revolutionized data analysis and assess significant tools of data visualization.</p> <p>CO4 Evaluate the principles of lean manufacturing, enterprise resource planning (ERP), theory of constraints, and throughput costing.</p> <p>CO5 Assess the concepts within the internal control framework provided by the COSO (Committee of Sponsoring Organizations of the Treadway Commission) and appraise the factors influencing audit risk and the auditor’s response to such risk.</p>
<b>FINANCIAL REPORTING</b>	<p>CO1 Demonstrate comprehension of the financial accounting and reporting frameworks utilized by business enterprises globally, including US GAAP and IFRS.</p> <p>CO2 Interpret the revenue recognition principles and apply them in accordance with US GAAP.</p> <p>CO3 Appraise the valuation, accounting, and presentation of Current Assets and Liabilities.</p> <p>CO4 Apply the knowledge and skills necessary to utilize accounting principles (as per US GAAP and IFRS) in executing financial reporting and other tasks as corporate finance professionals.</p> <p>CO5 Evaluate the various methods of depreciation and amortization permissible for business-use tangible and intangible assets.</p>

## Semester IV

Subject Name	Course Outcomes
<p align="center"><b>STRATEGIC FINANCIAL MANAGEMENT - I</b></p>	<p>CO1 Generate profitability analyses through preparation.</p> <p>CO2 Analyse financial statements using common size financial statements and common base year financial statements.</p> <p>CO3 Apply liquidity ratios for short-term financial health and analyse leverage and activity ratios for an in-depth evaluation of the overall financial structure and \ operational efficiency</p> <p>CO4 Assess earnings quality and address special issues (Impact of Foreign Operations, Effects of Changing Prices and Inflation, Impact of Changes in Accounting Treatment, Accounting and Economic Concept of Value and Income).</p> <p>CO5 Develop risk mitigation strategies to effectively manage and respond to identified risks.</p>
<p align="center"><b>STRATEGIC FINANCIAL MANAGEMENT- II</b></p>	<p>CO1 Compute cost volume profit analysis and determine breakeven points.</p> <p>CO2 Formulate a comprehensive decision framework using Marginal Analysis, including Sunk Costs, Opportunity Costs, and related concepts, to address complex business scenarios.</p> <p>CO3 Demonstrate the application of pricing methodologies.</p> <p>CO4 Identify a system for investment decision-making and formulate stages of capital budgeting.</p> <p>CO5 Analyse Ethical Considerations for the Organization, emphasizing Sustainability and Social Responsibility.</p>
<p align="center"><b>CORPORATE FINANCE</b></p>	<p>CO1 Calculate the cost of capital and value financial instruments.</p> <p>CO2 Evaluate the principles of diversification and assess the Capital Asset Pricing Model (CAPM) along with alternatives.</p> <p>CO3 Evaluate the effectiveness of different working capital management strategies in optimizing financial performance.</p> <p>CO4 Apply advanced strategies for managing transaction exposure in complex global economic scenarios.</p> <p>CO5 Develop innovative strategies for long-term financial management that optimize risk and return.</p>