BCom Computer Applications

Course Outcomes

Paper DSC 101: FINANCIAL ACCOUNTING - I

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Master the Accounting Process**: Students will grasp the essentials of financial accounting, including understanding accounting principles, concepts, conventions, and the accounting cycle from journal entry to trial balance.	Remembering
CO2	**Operate Subsidiary Books Effectively:** Students will be skilled in managing various subsidiary books and understand the specific purposes of each type, including cash books and journal proper.	Understanding
CO3	**Perform Bank Reconciliation:** Students will apply techniques to reconcile bank statements, understanding the reasons for discrepancies between cash book and pass book balances and preparing a Bank Reconciliation Statement accurately.	Applying
CO4	**Rectify Accounting Errors and Calculate Depreciation:** Students will analyze and correct accounting errors using appropriate methods and calculate depreciation using various methods, understanding the impact of errors on financial statements.	Analyzing
CO5	**Prepare Final Accounts:** Students will create final accounts for a sole trader, including the preparation of manufacturing, trading, and profit & loss accounts and balance sheet, incorporating adjustments and closing entries.	Creating

Paper DSC 102: BUSINESS ORGANISATION AND MANAGEMENT

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Business Fundamentals:** Students will understand the basic concepts of business, trade, industry, and commerce, including the social responsibility of a business and the various forms of business organizations.	Understanding
CO2	**Analyze Joint Stock Companies:** Students will analyze the structure, advantages, and disadvantages of joint stock companies, including the stages of promotion and the preparation of important documents as per the Companies Act 2013.	Analyzing
CO3	**Apply Management Functions:** Students will apply the core functions of management and understand the significance of scientific management and Fayol's principles in effective business management.	Applying
CO4	**Plan and Organize Business Operations:** Students will create effective plans and organizational structures, understanding the principles of organizing, line and staff organizations, and the impact of management by objectives (MBO).	Creating
CO5	**Evaluate Authority, Coordination, and Control Mechanisms:** Students will evaluate the concepts of authority, power, responsibility, and accountability, including the process of decentralization, coordination techniques, and control types.	Evaluating

Paper DSC 103: FUNDAMENTALS OF INFORMATION TECHNOLOGY

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Computer Basics:** Grasp the evolution, characteristics, and classification of computers, including the role and types of input/output devices.	Understanding
CO2	**Comprehend Computer Arithmetic & Storage Fundamentals:** Understand binary arithmetic, number systems, and differentiate between primary and secondary storage options.	Understanding
CO3	**Identify Software Needs and Types:** Distinguish between system software and application software, including their types and uses.	Understanding
CO4	**Operate and Evaluate Operating Systems:** Utilize different operating systems and understand their functions, system performance measurement, and processing methods.	Applying
CO5	**Apply Data Communication Principles:** Apply basic networking devices, communication processes, data transmission methods, and understand networking topologies and protocols.	Applying

Paper DSC 201: FINANCIAL ACCOUNTING-II

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Master Bills of Exchange:** Students will differentiate between promissory notes and bills of exchange and apply accounting treatment for trade bills, including honour, dishonour, renewal, and retirement of bills.	Applying
CO2	**Understand Consignment Accounts:** Students will comprehend the concept, features, and accounting treatments in consignment accounts, including the valuation of stock and treatment of losses.	Understanding
CO3	**Navigate Joint Venture Accounting:** Students will analyze the differences between joint ventures and consignments, and apply methods of keeping records for joint venture accounts.	Analyzing
CO4	**Handle Accounts from Incomplete Records:** Students will identify the features and differences between single entry and double entry systems, and create methods to ascertain profits from incomplete records.	Creating
CO5	**Account for Non-Profit Organizations:** Students will remember the process for preparing financial statements for non-profit organizations, including receipts and payments, income and expenditure accounts, and balance sheets.	Remembering

Paper DSC 202: BUSINESS LAWS

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Indian Contract Law:** Grasp the essentials of contracts, including types, offer and acceptance, and remedies for breach.	Understanding
CO2	**Navigate Sales and Consumer Protection Laws:** Apply the Sale of Goods Act and understand consumer rights under the Consumer Protection Act.	Applying
CO3	**Master Intellectual Property Rights:** Analyze the protection of trademarks, patents, copyrights, and other intellectual property rights.	Analyzing
CO4	**Manage Company Affairs and Meetings:** Create strategies for the management of company directors, corporate governance, and conducting meetings.	Creating
CO5	**Execute Winding Up Procedures:** Evaluate the processes for winding up a company, including voluntary and compulsory winding up under the Insolvency and Bankruptcy Code.	Evaluating

Paper DSC 203: PROGRAMMING WITH C & C++

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand C Language Fundamentals:** Grasp the basics of C language, including types of languages, history, structure, programming rules, and commonly used library functions.	Understanding
CO2	**Apply Control Statements and Loops:** Utilize conditional statements and looping statements effectively in programming to control the flow of execution.	Applying
CO3	**Implement Functions, Arrays, and Strings:** Demonstrate the ability to define and use functions, manipulate arrays, and handle strings for effective data management.	Applying
CO4	**Utilize Pointers, Structures, and Unions:** Understand and apply pointers for dynamic memory allocation, and use structures and unions to manage complex data.	Applying
CO5	**Explore Object-Oriented Concepts with C++:** Identify and apply the basic concepts of object-oriented programming, including classes, objects, inheritance, polymorphism, encapsulation, and abstraction.	Applying

Paper DSC 301: ADVANCED ACCOUNTING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand the Fundamentals of Partnership Accounts:** Students will comprehend the basics of partnership deeds, capital accounts, and the financial implications of changes in partnership such as admission, retirement, or death of a partner.	Understanding
CO2	**Apply Principles of Partnership Dissolution and Partner Insolvency:** Apply accounting principles to the dissolution of partnerships and handle cases of partner insolvency, excluding cases where all partners are insolvent.	Applying
CO3	**Manage Share and Debenture Transactions:** Demonstrate the ability to issue, allot, and manage shares and debentures, including underwriting and the issuance of bonus shares, adhering to SEBI guidelines.	Applying
CO4	**Analyze Company Final Accounts and Adjust for Profits Prior to Incorporation:** Analyze and prepare company final accounts according to the Companies Act 2013, and accurately account for profits prior to incorporation.	Analyzing
CO5	**Evaluate Goodwill and Shares:** Estimate the value of goodwill and shares using average profits, super profits, capitalization methods for goodwill, and net assets, yield, and fair value methods for shares.	Evaluating

Paper DSC 302: BUSINESS STATISTICS -I

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand the Foundations of Statistics:** Grasp the origin, importance, scope, and limitations of statistics, including statistical investigation methods.	Understanding
CO2	**Develop Skills in Diagrammatic and Graphic Presentation:** Learn to construct and interpret one and two-dimensional diagrams, pictograms, cartograms, and various graphs for data presentation.	Applying
CO3	**Calculate and Interpret Measures of Central Tendency:** Master the calculation and application of mean, median, mode, quartiles, and percentiles, including their significance and limitations.	Applying
CO4	**Analyze Data using Measures of Dispersion, Skewness, and Kurtosis:** Evaluate data variability, distribution asymmetry, and peakedness using relevant statistical measures and understand their implications.	Analyzing
CO5	**Apply and Interpret Correlation Measures:** Determine and analyze the relationship between variables using scatter diagrams, correlation coefficients, and rank correlation methods.	Analyzing

Paper DSC 303: RELATIONAL DATABASE MANAGEMENT SYSTEM

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand DBMS Concepts:** Grasp the fundamentals of DBMS, including its architecture, advantages over file-based systems, and the roles of a Database Administrator. Understand relational and ER models for database design.	Understanding
CO2	**Apply Database Integrity and Normalization:** Apply normalization rules to design efficient relational databases with integrity, minimizing redundancy and ensuring data consistency through constraints.	Applying
CO3	**Utilize SQL for Database Manipulation:** Use SQL for database definition, manipulation, query formulation, and control with proficiency in handling data using various SQL commands.	Applying
CO4	**Manage Transactions and Concurrency:** Understand and apply concepts of transactions, concurrency management, locking protocols, and database recovery to ensure data integrity and consistency in a multi-user environment.	Analyzing
CO5	**Design Distributed and Client-Server Databases:** Analyze the need for distributed database systems and client-server architecture, including their structure, advantages, and challenges, to design effective distributed database solutions.	Creating

Paper DSC 401: INCOME TAX

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Taxation Principles:** Grasp the basics of direct and indirect taxes, canons of taxation, and fundamental concepts and definitions in income tax law.	Remembering
CO2	**Compute Income from Salaries:** Apply the rules for computing income from salaries, including understanding allowances, perquisites, and deductions.	Applying
CO3	**Analyze Income from House Property:** Evaluate and compute income from house property, considering the determination of annual value and applicable deductions.	Analyzing
CO4	**Assess Profits and Gains from Business or Profession:** Analyze and calculate the income from business or profession, including the treatment of expenses and depreciation.	Analyzing
CO5	**Create Solutions for Capital Gains and Other Sources:** Formulate strategies for computing capital gains and incomes from other sources, applying exemptions and deductions effectively.	Creating

Paper DSC 402: BUSINESS STATISTICS - II

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand and Apply Regression Analysis:** Understand the concepts of linear and non-linear regression, differentiate between correlation and regression, and apply regression lines for prediction.	Applying
CO2	**Construct and Analyze Index Numbers:** Construct simple and weighted index numbers using various methods and analyze their consistency through different tests.	Analyzing
CO3	**Analyze Time Series Data:** Decompose time series data into its components and use methods like moving averages and least squares to analyze and deseasonalize data.	Analyzing
CO4	**Apply Probability Theories and Models:** Understand and apply basic probability concepts, including classical, empirical, and subjective approaches, and use theorems of probability to solve problems.	Applying
CO5	**Fit Data to Theoretical Distributions:** Fit data to binomial, Poisson, and normal distributions, understanding their importance, conditions, and use the central limit theorem for normal distribution fitting.	Creating

Paper DSC 403: WEB TECHNOLOGIES

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Master HTML and Web Design Principles:** Understand the basic structure of HTML, including tags, attributes, and styles for creating web pages.	Understanding
CO2	**Utilize CSS and Dynamic HTML:** Apply CSS for styling and layout to enhance web page presentation and create dynamic effects with DHTML.	Applying
CO3	**Implement JavaScript for Interactivity:** Develop client-side scripts using JavaScript to add interactivity to web pages through DOM manipulation and event handling.	Applying
CO4	**Manage Events and Event Handlers:** Analyze and implement various JavaScript events and handlers to improve user interaction and experience on web pages.	Analyzing
CO5	**Create and Manipulate XML Documents:** Create XML documents for data storage and transfer, and apply XSLT for styling and presenting XML data on the web.	Creating

Paper DSE 501 (a): COST ACCOUNTING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Cost Accounting Fundamentals:** Comprehend the definitions, objectives, functions, and the key differences between cost accounting and financial accounting, along with cost concepts and classifications.	Understanding
CO2	**Manage Material and Inventory:** Apply inventory control techniques and material costing methods to optimize stock levels and reduce costs.	Applying
CO3	**Analyze Labour and Overhead Costs:** Assess the impact of direct and indirect labour costs and overheads on product pricing, employing various methods of wages payment and overhead allocation.	Analyzing
CO4	**Implement Unit and Job Costing:** Prepare cost sheets for unit and job costing, estimating costs for tenders and specific jobs accurately.	Applying
CO5	**Apply Contract and Process Costing:** Utilize contract and process costing methods to manage costs effectively in long-term projects and continuous production processes, including the treatment of normal and abnormal losses.	Applying

Paper DSE 501 (b): FINANCIAL PLANNING & PERFORMANCE

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Master Strategic Planning Concepts**: Understand the process of strategic planning, including analysis, goal setting, and strategic alignment.	Understanding
CO2	**Apply Budgeting and Forecasting Techniques:** Employ various budgeting and forecasting methodologies to support financial planning and resource allocation.	Applying
CO3	**Conduct Cost and Variance Analysis:** Analyze financial performance using cost and variance analysis to identify deviations from expected outcomes.	Analyzing
CO4	**Evaluate Performance Measures:** Implement performance measurement tools and techniques, such as KPIs and the balanced scorecard, to assess organizational efficiency and effectiveness.	Evaluating
CO5	**Leverage Technology and Analytics for Decision Making:** Create strategies for integrating technology and analytics into financial practices, enhancing data-driven decision-making.	Creating

Paper DSE 501 (c): INTERNATIONALFINANCIAL REPORTING -I

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Financial Accounting Principles:** Comprehend the conceptual framework, objectives, and qualitative characteristics of financial statements under US GAAP and IFRS.	Understanding
CO2	**Analyze Current Assets and Liabilities:** Analyze accounting treatments for current assets and liabilities, including inventory valuation and estimation methods.	Analyzing
CO3	**Apply Concepts to Financial Investments and Fixed Assets:** Apply accounting principles to financial investments and tangible and intangible fixed assets, including depreciation, impairment, and disposal.	Applying
CO4	**Evaluate Financial Liabilities:** Evaluate the accounting for various types of financial liabilities, including bonds payable and debt restructuring under US GAAP and IFRS.	Evaluating
CO5	**Create Financial Reporting for Select Transactions:** Create financial reports that accurately reflect fair value measurements, accounting changes, error corrections, and derivative and hedge accounting transactions.	Creating

Paper DSE 502 (a): COMPUTERIZED ACCOUNTING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Navigate ERP for Chart of Accounts Management:** Master creating and managing a chart of accounts, including company creation, ledger and group creation, and configuration settings in an ERP system.	Applying
CO2	**Manage Stock Keeping Units in ERP:** Understand the process of creating and managing inventory masters, stock groups, units of measure, stock items, and godowns in an ERP system.	Understanding
CO3	**Record Transactions in ERP:** Apply skills to record various business transactions using different vouchers in an ERP system for accurate financial tracking.	Applying
CO4	**Manage Accounts Receivable and Payable in ERP:** Analyze and manage bill-wise details for accounts receivable and payable, including changing financial years and maintaining detailed records in ERP.	Analyzing
CO5	**Generate MIS Reports Using ERP:** Create and interpret key MIS reports, including trial balance, balance sheet, profit and loss account, cash flow statement, and ratio analysis using ERP.	Creating

Paper DSE 502 (b): FINANCIAL DECISION MAKING - I

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Analyze Financial Statements:** Interpret common size statements, financial ratios, and assess earnings quality to understand the financial health and performance of a business.	Analyzing
CO2	**Understand Financial Management Principles:** Comprehend risk-return relationship, cost of capital, and valuation of financial instruments to make informed financial decisions.	Understanding
CO3	**Apply Techniques for Raising Capital:** Utilize knowledge of financial markets, IPOs, dividend policies, and lease financing in capital raising strategies.	Applying
CO4	**Manage Working Capital:** Implement effective cash, receivables, and inventory management practices, and navigate short-term credit options for operational efficiency.	Applying
CO5	**Strategize Corporate Restructuring and Navigate International Finance:** Create restructuring plans including mergers and acquisitions, manage exchange rate risks, and understand international trade financing.	Creating

Paper DSE 502 (c): INTERNATIONAL TAX & REGULATION

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Individual Taxation:** Grasp the principles of individual income taxation, including income types, deductions, and tax calculations.	Understanding
CO2	**Apply Property Transaction Tax Rules:** Apply tax rules to capital gains, losses, and depreciation on property transactions.	Applying
CO3	**Analyze Corporate Taxation:** Analyze the tax treatment for C-Corporations and S-Corporations, including formation, income, deductions, and distributions.	Analyzing
CO4	**Evaluate Taxation of Other Entities:** Evaluate the taxation process for partnerships, estates, trusts, and tax-exempt organizations.	Evaluating
CO5	**Create Solutions for Tax Compliance and Planning:** Create strategies for compliance with federal security, environmental, and antitrust regulations, while considering the professional and legal responsibilities of accountants.	Creating

Paper DSE 503 (a): MANAGEMENT INFORMATION SYSTEMS

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand MIS Fundamentals:** Grasp the technical and business perspectives of MIS, its role in organizational structure, and its evaluation through information systems.	Understanding
CO2	**Apply Information Systems for Decision Making**: Utilize basic information systems to support and enhance decision-making processes within an organization.	Applying
CO3	**Develop MIS:** Employ methodologies and tools for the systematic development, identification, evaluation, and modification of MIS, including basics of ERP.	Applying
CO4	**Analyze Advanced MIS:** Analyze the concepts, needs, and challenges in achieving advanced MIS, including decision support systems and business intelligence.	Analyzing
CO5	**Create Solutions for MIS Pitfalls:** Identify and create strategies to overcome common pitfalls in MIS development, including the impact of Web 2.0 and social media.	Creating

Paper DSE 503 (b): E-COMMERCE

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand the Basics of E-Commerce:** Familiarize with the meaning, advantages, limitations, and impact of e-commerce on business models, including the classification of e-commerce.	Understanding
CO2	**Apply the Framework of E-Commerce:** Utilize the framework of e-commerce, including application services, security measures, and data encryption techniques.	Applying
CO3	**Develop Consumer-Oriented E-Commerce Applications:** Design and implement consumer-oriented e-commerce applications, understanding electronic payment systems and mercantile process models.	Creating
CO4	**Analyze Electronic Data Interchange (EDI):** Analyze the standards, types, and applications of EDI in business, considering legal, security, and privacy issues.	Analyzing
CO5	**Implement E-Marketing Techniques:** Employ e-marketing techniques, understanding the influence of digital marketing on the traditional marketing mix and consumer experience.	Applying

Paper DSE 503 (c): MOBILE APPLICATIONS

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Android fundamentals:** Grasp the concept, versions, features, and various devices on the market. Explore the Android Market and learn about the system requirements and components of the Android Development Environment.	Understanding
CO2	**Apply Android Development Setup:** Install Java, the ADT bundle, and familiarize yourself with the Eclipse IDE. Create Android Virtual Devices and understand the Android Software Stack, including the Linux Kernel and various libraries.	Applying
CO3	**Analyze Mobile Software Structure:** Comprehend the Java SE, Dalvik VM, and the directory structure of Android projects. Explore resource folders and the importance of Android XML, and manage the application launch process through AndroidManifest.xml.	Analyzing
CO4	**Create Interactive Mobile Displays:** Design user interfaces with TextViews, Buttons, and other UI elements. Learn to manage user input, display data using various views, and create animations. Understand database design and content provider integration in Android.	Creating
CO5	**Develop and Install Mobile Applications:** Learn about Windows Phone app development, set up the Windows Phone SDK, and create XAML apps. Understand XAP files, the capabilities model, threading, and apply the Model-View-ViewModel pattern for app development.	Applying

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

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Grasp Management Accounting Principles:** Understand the fundamentals of management accounting and marginal costing, including their importance and applications in decision-making scenarios.	Understanding
CO2	**Implement Budgetary Control and Standard Costing:** Apply budgetary control methods and standard costing techniques, including variance analysis for materials, labor, and overheads.	Applying
CO3	**Analyze Financial Statements:** Analyze financial statements using comparative statements, common size statements, trend analysis, and ratios to assess a company's financial health.	Analyzing
CO4	**Conduct Funds Flow Analysis:** Understand the concept of funds and prepare a statement of changes in working capital and a statement of sources and applications of funds.	Applying
CO5	**Prepare Cash Flow Statements:** Create cash flow statements in accordance with AS-3, distinguishing between cash flow and funds flow statements.	Creating

Paper DSE 601 (b): FINANCIAL CONTROL

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand External Financial Reporting:** Grasp the components and importance of external financial reporting as per US GAAP & IFRS, including the preparation and integration of financial statements.	Understanding
CO2	**Apply Recognition, Measurement, and Disclosure Principles:** Apply principles for the recognition, measurement, valuation, and disclosure of assets, liabilities, and equity, noting the major differences between U.S. GAAP and IFRS.	Applying
CO3	**Analyze Cost Management Techniques:** Analyze various cost management concepts and costing systems, including absorption costing, variable costing, and activity-based costing, to manage and allocate costs effectively.	Analyzing
CO4	**Implement Supply Chain and Business Process Improvements:** Implement supply chain management strategies and business process improvement techniques, utilizing lean management, ERP systems, and continuous improvement concepts.	Applying
CO5	**Evaluate Internal Controls for Risk Management:** Create strategies for governance, risk, and compliance, developing an understanding of internal control structures, corporate governance, and system controls for safeguarding assets.	Creating

Paper DSE 601(c): INTERNATIONALFINANCIAL REPORTING - II

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Analyze Pension and Post-Employment Benefits:** Understand and apply accounting standards for defined contribution and defined benefit pension plans, including obligations, assets, and expenses.	Applying
CO2	**Account for Income Taxes:** Evaluate the recognition and measurement of current and deferred income tax expenses, assets, and liabilities, including considerations for NOLs and investee's dividends.	Analyzing
CO3	**Manage Equity Transactions:** Comprehend and implement equity accounting, including transactions related to common and preferred stock, share-based payments, and EPS calculations.	Understanding
CO4	**Apply Accounting for Business Combinations and Foreign Transactions:** Apply principles for business combinations, consolidations, foreign currency remeasurement, and translation as per GAAP and IFRS.	Applying
CO5	**Report for Not-for-Profit and Governmental Entities:** Create financial statements and reports for not-for-profit and governmental entities, understanding specific revenue recognition and fund accounting.	Creating

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

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand GST Framework:** Grasp the basic concepts, registration process, supply of goods and services, invoicing, and tax payment under GST.	Understanding
CO2	**Manage GST Transactions:** Apply GST rules for intrastate and interstate supply, return of goods, and tax rate definition at various levels.	Applying
CO3	**Handle Advanced GST Entries and Returns:** Record advanced transactions, adjust GST, and file returns accurately, including using ERP for GSTR reporting.	Applying
CO4	**Navigate GST for Services:** Determine the supply of services, place of supply, and handle interstate service transactions under GST.	Understanding
CO5	**Migrate to and Utilize ERP for GST:** Implement ERP solutions for GST compliance, including activation, rate setup, master updates, and ledger creation.	Creating

Paper DSE 602(b): FINANCIAL DECISION MAKING - II

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Apply Decision Analysis Techniques:** Utilize cost/volume/profit analysis and marginal analysis for making informed decisions regarding special orders, product mix, and operational levels.	Applying
CO2	**Develop Pricing Strategies:** Formulate pricing decisions using methodologies considering market dynamics, product lifecycle, and cost considerations.	Creating
CO3	**Manage Enterprise Risk:** Identify, assess, and implement strategies to mitigate various types of risks affecting the enterprise.	Analyzing
CO4	**Evaluate Investment Options:** Analyze different capital budgeting techniques to make investment decisions that align with organizational goals.	Evaluating
CO5	**Uphold Professional Ethics:** Interpret and apply ethical principles and legal compliance in management accounting and financial management, fostering an ethical culture within the organization.	Understanding

Paper DSE 602 (c): INTERNATIONAL AUDITING

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Navigate Advanced Auditing Concepts:** Understand complex auditing scenarios including pensions, post-employment benefits, and income taxes.	Understanding
CO2	**Implement Equity and Transaction Accounting:** Apply US GAAP & IFRS standards for equity transactions and select financial transactions.	Applying
CO3	**Manage Corporate and Governmental Auditing:** Address specific considerations for corporate restructures, consolidations, and governmental auditing standards.	Analyzing
CO4	**Execute Tax Compliance and Equity Valuation:** Evaluate tax compliance strategies and perform equity valuation under varying standards.	Analyzing
CO5	**Conduct Not-for-Profit and Specialized Audits:** Create auditing strategies for not-for-profit entities and understand the requirements for specialized audits.	Creating

Paper DSE 603(a): MULTIMEDIA SYSTEMS

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand the properties of multimedia systems and data stream characteristics:** Learn about the digital representation of audio, digital interfaces, and standards. Explore speech generation, analysis, and transmission.	Understanding
CO2	**Analyze digital images and animations:** Understand the processes involved in the analysis, recognition, and transmission of digital images. Learn the basics of animations, including languages and control for transmission.	Analyzing
CO3	**Apply knowledge of data compression standards and optical storage:** Learn about JPEG, H-261, MPEG, DVI, and various optical storage devices and standards. Understand the concepts of real-time multimedia and multimedia file systems.	Applying
CO4	**Develop an understanding of multimedia communication systems, databases, and synchronization:** Explore collaborative computing, session management, quality of service (QOS), resource management, and multimedia databases. Address synchronization issues and presentation requirements.	Creating
CO5	**Create multimedia applications:** Get hands-on experience in media preparation, composition, integration, communication, and consumption within entertainment and other domains.	Creating

Paper DSE 603(b): CYBER SECURITY

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Cyber Security Fundamentals:** Recognize the overview of cyber security, challenges of internet governance, various cyber threats, and the necessity for comprehensive cyber security policies. Understand vulnerabilities related to software, system administration, network architectures, data access, authentication, and communication systems.	Understanding
CO2	**Apply Safeguards in Cyber Security:** Implement access controls, audit protocols, authentication processes, and use biometrics and cryptography. Understand the role of ethical hacking, firewalls, intrusion detection systems, and security policy formulation.	Applying
CO3	**Analyze Web Security Measures:** Assess basic security for HTTP and SOAP services, manage identities, authorize users, and address security challenges for web applications, services, and servers.	Analyzing
CO4	**Create Secure Network Infrastructure:** Design and execute strategies for intrusion detection and prevention. Utilize anti-malware software, network, and host-based intrusion systems, and validate system integrity to safeguard against unauthorized access and malware infections.	Creating
CO5	**Evaluate Legal and Forensic Aspects of Cyber Security:** Examine cyber security regulations, the roles of international law, the state, and private sectors in cyberspace, and the Indian Cyber Security Policy. Conduct cyber forensic investigations, including disk analysis, email scrutiny, and real-time memory tracing.	Evaluating

Paper DSE 603(c): DATA ANALYTICS

CO Number	Course Outcome Description	Bloom's Taxonomy Classification
CO1	**Understand Big Data Fundamentals:** Learn the challenges of conventional systems, evolution of data analytics, difference between analysis and reporting, and modern data analytics tools. Grasp statistical concepts like sampling and inference.	Understanding
CO2	**Apply Data Analysis Techniques:** Utilize regression modeling, multivariate analysis, and Bayesian methods. Explore support vector machines, time series analysis, rule induction, and neural networks. Understand fuzzy logic and stochastic search methods.	Applying
CO3	**Analyze Data Streams:** Comprehend stream concepts and architecture. Practice sampling, filtering, and counting in streams. Use real-time analytics for sentiment analysis and market predictions.	Analyzing
CO4	**Create Clustering Models:** Learn about mining frequent item sets and the Apriori Algorithm. Develop clustering techniques for high dimensional data and for data streams. Explore hierarchical and k-means clustering, and clustering in non-Euclidean spaces.	Creating
CO5	**Develop Frameworks and Visualization Skills:** Get familiar with MapReduce, Hadoop, and NoSQL databases. Understand the concepts of sharding and distributed file systems. Apply visual data analysis and interaction techniques.	Applying