# **B.Com(International Business)**

#### **Course Outcome**

#### **Core- Financial Accounting -I**

CO1	:	To develop and understand the nature and purpose of financial statements in
		Relationship to decision making.
CO2	:	To develop the ability to use the fundamental accounting equation to analyze the
		effect of business transactions on an organization's accounting records and
		financial statements.
CO3	:	To develop the ability to use a basic accounting system to create (record, classify,
		and
		summarize) the data needed to solve a variety of business problems.
CO4	:	To develop the ability to use accounting concepts, principles, and frameworks to
		analyze and effectively communicate information to a variety of audiences.
CO5	:	To develop the ability to use accounting information to solve a variety of business
		problems.

# Financial Accounting-I

		To analyze business transactions using accrual basis accounting according to
CO1	:	Generally Accepted Accounting Principles (GAAP).
		To manually prepare journal entries and post to ledger accounts using double-
CO2	:	entry accounting procedures.
CO3	:	Aware of preparation of Final accounts.
		Have knowledge in the accounting practice prevailing and knowledge in bill of
CO4	:	exchange.
C05	:	Have knowledge to prepare Income and Expenditure statement.

# Financial Accounting -II

CO1	:	To create funds for replacement of assets.
CO2	:	To evaluate the performance of the department with previous result.
CO3	:	To analyze the licenses for Royalties.
CO4	:	To evaluate the inventory, profit and loss account of the Business
CO5	:	To know about partnership admission, retirement & death, insolvency

**Financial Accounting II** 

CO1	After successfully qualifying practical examination, students will be awarded
COI	certificate to work with well-known accounting software.
	Student will do by their own create company, enter accounting voucher entries
CO2	including advance voucher entries, do reconcile bank statement, do accrual
	adjustments, and also print financial statement.
CO3	Students do possess required skill and can also be employed as Tally data entry operator.
30.4	This is a beginner course of tally. ERP covering the topics basics of accounting and
CO4	inventory in tally.
CO5	It's designed to handle accounts in simple.

#### Corporate Accounting-I

C01	:	To know how the company's issue of shares forfeiture and reuses, convert their shares into Stocks
CO2	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc.,
C03	:	To Understand the how profits or losses are distributed before and after incorporation of Companies.
CO4	:	To examine the company's goodwill
CO5	:	To evaluate the liquidation of companies

# **Corporate Accounting- I**

CO1	:	Understand the regulatory environment in which the companies are formed and operate
CO2	:	Develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.
CO3	:	Create reporting requirements of the Companies Act and relevant Indian Accounting Standards
CO4	:	Summarize issue of bonus shares and treatment of prior period profits
CO5	:	Analyze the treatment of debentures and its cancellation.

# **Corporate Accounting II**

CO1	:	To understand the principles of Mergers and Amalgamation, Absorption
CO2	:	To know the operations of Holding companies
CO3	:	To know the Banking company accounts (New Format)
CO4	:	To understand the basic principles of Company Insurance
CO5	:	To know the standards of IFRS

# **Corporate Accounting II**

CO1	:	Understand the regulatory environment in which the companies are formed
		and operate
CO2		Understand the techniques of restructuring and liquidating the corporate entities
CO3		Analysis knowledge of recent developments in corporate accounting
CO4	••	Understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for intercompany investments.
CO5	:	Evaluation of Value goodwill and shares under various methods

# **Cost & Management Accounting**

CO1	:	To understand the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making
CO2	:	To apply traditional and contemporary approaches to product costing in job, process and activity-based costing environments
CO3	:	Use standard costs to prepare budgets for planning and control purposes
CO4	:	To Identify relevant information for decision making purposes in order to produce financial analyses for a range of decisions such as product-mix, pricing, outsourcing and special orders
CO5	:	To figure out the contractual issues in an agency

#### **Cost management accounting practical**

CO1	:	Describe the EOQ Concepts of Cost Accounting Apply Cost Accounting Methods to Identify Profitable Products and Services
CO2	:	Analyse Cost Accounting Methods to Optimize the Use of People, Resources, and Materials
CO3	:	Create Costing Reports, Including a LIFO FIFO and price methods
CO4	;	Understand Costing Reports, Including a remuneration and price methods.
CO5	:	Summarize process cost accounting and prepare a marginal cost report
C06	:	Interpret variable cost variances and fixed cost variances

CO1	:	To learn about logistics system elements, transportation, material handling, inventory and warehousing
CO2	:	To understand the framework of Indian shipping industry and port infrastructural development
		development
CO3	:	To apply the operating systems in Containerization
CO4	:	To analyse the International freight principles
CO5	:	To evaluate the maritime frauds and unethical practices and global logistics

# **Logistics Management**

#### Logistics Management

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# **Business Application in Business**

CO1	:	To understand computer basics – input devices, output devices, hardware,
		software and operating system - based content
CO2	:	To perform word processing, create, edit and format documents in software.
CO3	:	To calculate, organize, edit and present numerical data in spreadsheet.
CO4		To utilize database for creating files, perform queries, and create forms and reports.
CO5	:	Demonstrate fundamental knowledge of MS Word.

# **Computer Application in Business**

CO1	:	To apply computer resources Business and Academics.
CO2	:	To construct business and academic documents using Microsoft Word
C03	:	To construct business and academic documents using Microsoft EXCEL
CO4	:	To develop presentations containing animation and graphics using Microsoft PowerPoint.
C05	:	To integrate Microsoft Access applications in business for creations of database.

# **Business Organization and office**

CO1		To understand the Nature and scope of Business and Forms of Business Organization
CO2	:	To apply the Location of Business, Factors influencing location and localization of industries
CO3	:	To analyze the Stock Exchange and its functions
CO4	:	To apply the functions and significance of Office
CO5	:	To create the Office machines and equipments

# **Business organization and office management**

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CO3	:	To analyze the Stock Exchange and its functions
CO4	:	To apply the functions and significance of Office
CO5	:	To create the Office machines and equipments

# International business Strategy

		To understand the World of International Business and its challenges
CO1	:	
CO2	:	To apply the International Politics and Economic Integration and International
		Culture International Trade
CO3	:	To analyse the International Business Strategy and its Global Strategic Planning
CO4	:	To create the International Business Strategies in Action
CO5	:	To evaluate the International Business Horizons

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#### **Global Business Environment**

		To understand the nature, purpose of ethics and morals for organizational
CO1	:	interests
CO2	:	To apply the Ethics in Marketing and Consumer Protection
CO3	:	To create the Ethics in Workplace
CO4	:	To evaluate the Prevention of Pollution and Depletion of Natural Resources
CO5	:	To analyse the Ethics in Accounting and Finance

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# Cargo Management

		To learn about the Cargo History, Concepts and Common terms used in
		Cargo handling
CO1	•	
CO2	:	To understand the Cargo Rating and its Familiarization of Cargo Tariffs
CO3	:	To analyse the documentation and shippers declaration for dangerous goods
CO4	:	To apply the Cargo capacity of Air and Ships
CO5	:	To create the Documents Relating to Air Cargo

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#### **Taxation**

CO1	To know about various basic concepts used in Income tax Act.
<b>CO2</b>	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
CO3	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	Described about the provisions of salary income, House property & business or profession and their computation
CO5	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

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# **Export - Import Finance**

CO1	To learn about Terms of International Payments, Modes of International Payments,
	Financing of Export Credit needs
<b>CO2</b>	To understand the concepts of Pre-shipment Finance and its Categories
<b>CO3</b>	To analyse the Post-shipment Credit Finance and Categories of Post-Shipment
	Credit in rupees
CO4	To apply the Import finance against foreign loans of credit
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CO5	To evaluate the Long term finance, Deferred payments for EXIM and its Categories
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# **Banking and Foreign Exchange**

CO1		To understand the concepts of Evolution of commercial banks and functions of
	:	modern commercial banks
CO2	:	To apply the practical terms in Opening of an new account
CO3	:	To analyse the Negotiable instruments
CO4	:	To evaluate the Foreign exchange markets
CO5	:	To create the Exchange management by banks

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#### **Business Law**

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate sales Act in India.

CO5	:	To know about bailment, guarantees and warranties.

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# **Interantionl Marketing Management**

CO1	:	To understand the pricing Strategy of the products
CO2	:	To apply the new product pricing strategies on the new products
CO3	:	To evaluate the Forms of promotional activities in marketing
CO4		To create the Alternative channels of distribution
CO5	:	To learn about the wholesale and retail marketing decisions

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#### **Customs Law & Procedure**

CO1	:	To learn about the general procedures of central excise and concessions to small scale industry under central excise act
CO2	:	To analyse the Role of customs in international trade
CO3	:	To apply the Customs clearance procedure for home consumption
CO4	:	To evaluate the Provisions relating to interstate sales

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# **International Financial Management**

CO1	:	To understand the International Money Markets, Money Market Instruments and International Capital Markets
CO2	:	To analyse the International Monetary and Financial Environment and apply the International Monetary Investments
CO3	:	To evaluate the Exchange Rate Theories, Derivatives, Forward Rate Agreements, Currency Futures and Interest Futures
CO4	:	To Create the International Development Associations

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#### Managerial Economics

CO1	••	Apply economic reasoning to the analysis of selected contemporary economic problems
CO2		Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyze the efficiency and equity implications of government interference in markets.

CO4	:	Evaluate the intent and outcomes of government stabilization policies
		designed to correct macroeconomic problems
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

# Agricultural Economics of India

CO1	:	Understand the basic elements of economics aspects and Indian Rural Economy.	
CO2	:	Develop the Agricultural Labor and Mechanization of Agriculture.	
CO3	:	Understand the theories Agricultural Marketing, Pricing and measures to improve the marketing system.	
CO4	:	To know the law of Agricultural Finance and Agricultural Refinance.	
CO5	:	Understand the Land Tenure system in India, tenancy Legislation and land ceiling.	

#### **World Economic Resources**

CO1	:	To learn about the Concept and importance in development, Dynamic character of worldresources, Natural resources and Human resources
CO2	:	To apply the landforms, coastline, rivers, climate, soils, and naturalvegetation. Human environment, Growth and distribution of population, races, Economic and cultural organization of societies
CO3	:	To analyse the Wet equatorial regions, Monsoon regions, Mediterranean regions, cool temperature regions
CO4	:	To evaluate the Types of energy and economic development, coal, petroleum, natural gas, electric power and atomic energy
CO5	:	To create the distribution of cotton textile, iron and steel, automobile, ship building, aircraft, and electronicsindustries, software industry, Generalidea of world trade in manufactured goods.

# **Research Methodology**

CO1	:	To know the basic of research and formation of problems
CO2	:	Understand and apply the major types of research designs and errors
CO3	:	Formulate clearly defined scaling techniques and report writing
CO4	:	Analyse and summaries the basic terms such as mean, medium and mode
CO5	:	To deal with T-Test, Chi Square-Test etc

#### **Business Mathematics**

CO1	:	Define basic terms in the areas of business calculus and financial mathematics
CO2	:	Explain basic methods of business calculus, types and methods of interest account and their basic applications in practice,
C03	:	Solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit,
CO4	:	Discern effects of various types and methods of interest account,
CO5	:	Connect acquired knowledge and skills with practical problems in economic practice.

#### **Business Statistics**

CO1	:	To familiarizes the concept of statistics
CO2	:	To provide practical exposure on calculation of measures of average
CO3	:	To provide practical exposure on calculation of measures of correlation and irrigation
CO4	:	To introduce the students about the concept of provability
CO5	:	To provide practical exposure on calculation of trend analysis

#### **International Economics**

CO1	:	To understand the Economic growth and International trade
CO2	:	To analyse the Gains from international trade, Terms of trade, Technical progress and Trade
CO3	:	To apply the Current account, Export and Import of merchandise and services, Role of International Movements
CO4	:	To evaluate the Foreign Economic Policies

# **Entrepreneurial Development Program**

CO1		To know about the role of the entrepreneur in India and around and the globe, understand the benefits and drawbacks of entrepreneurship and students has to avoid them; entrepreneurial failure.
CO2	••	The course aims to develop student's ability to create, lead and coordinate projects within the textile and fashion sector. It also intends to provide tools and methods in order to make use of entrepreneurial thinking to develop a business project.
соз		Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses.
CO4	:	To understand process of women entrepreneur and how faced their problems.
CO5	:	To understand difference between Micro, small and medium Enterprises.

# Principles of Management

C01	:	Discuss and communicate the management evolution and how it will affect future managers
CO2	:	Observe and evaluate the influence of Historical forces on the current practice of management
C03	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
CO4	:	Practice the process of management's four functions: planning, organizing, leading, and controlling.
CO5	:	Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences.

# **Business Correspondence**

CO1	:	To develop the written and oral business communication skills
CO2	:	To understand how to prepare a business letter
CO3	:	To evaluate Employment promotion and resignation process
CO4	:	To analyze prepare a reports
CO5	:	To examine application letters

# **Customer Relationship Management**

CO1	:	Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management.
CO2	:	Educate the students on the practical knowledge with customer services its application in marketing and apply basic marketing concepts to solving marketing challenges.
C03	:	Develop insights to students about technological revolution and corporate culture in CRM.
CO4	:	Analyze the infrastructure, services and organizations involved in current and emerging CRM practices.
CO5	:	

Determine the customer relationship management is developed to other business and its importance to the success of the business entity.

# **Corporate Finance**

CO1	To understand the importance, nature and scope of corporate finance
CO2	To apply the financial plans to the capital of the company
C03	To analyze the capital structure of corporate firms
CO4	To create the working capital well structured
CO5	To evaluate the financial markets

#### **Service Marketing**

CO 1	:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products
CO 2	:	Demonstrate knowledge of segmentation and approach to target market.
CO 3	:	Develop strategies and positioning product/services in the market.
CO 4	:	Specify and analyses the consumers' expectation in services
CO 5	:	To acquire knowledge on emerging trends in service marketing.

# Portfolio Management

C01	:	To Know the Portfolio strategies
CO2	:	To Study the various approaches to security analysis
CO3	:	To Evaluate operational risk for investors and strengthening of fiduciary controls
CO4	:	To Understand Portfolio construction and performance evaluation

# **Principles of Auditing**

CO1	To articulate knowledge of fundamental audit concepts.
CO2	To apply critical thinking skills and solve auditing problems through the use of case studies.
CO3	To explain the legal framework under which Internal Control, Internal Check And Internal Audit.
CO4	To demonstrate the ability to undertake research on significant auditing issues and to keep up- to-date with developments in auditing voucher.
CO5	To outline the role of verification and valuation of assets.

# **Insurance Principles and Practice**

CO1	:	Provide a basic understanding of the Insurance Mechanism.
CO2	:	Learn about identification of various types of risks and how to analyses them.
CO3	:	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.
CO4	:	Evaluate the major Life Insurance and General Insurance Products.
CO5	:	Develop the knowledge about insurance industry in India its regulation and financial assessment.

# **Logistics and Supply Chain Management**

CO1	:	Explain and illustrate the significance of logistics operations within a globalized
		context
		Examine the key challenges and levels of risks involved in international logistics to
CO2	:	ensure
		it operates appropriately within global context
CO3	:	Describe and explain logistics services and operations on an international scale
004		Demonstrate a critical understanding of the various transport modes available and
CO4	:	their
		characteristics in international logistics
CO5	:	Apply international logistics knowledge and practices in international trade operations

#### **Goods& Service Tax**

CO1	:	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
CO2	:	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
CO3	:	Evaluate and synthesis information and existing knowledge from a number of sources.
CO4	:	Communicate ideas effectively in informal group discussions
CO5	:	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

# Foreign Exchange Management

CO1	:	To understand the Administration of Foreign Exchange
CO2	:	To analyse the Foreign exchange market
CO3	:	To apply the Foreign exchange risk and exposure
CO4	:	To create the Inter Bank Deals, cover deals trading and SWAP Deals

#### **E-Commerce**

CO1	:	To Identify and understand Business models and strategy of e-commerce
CO2	:	To Acquire knowledge in Computers
CO3	:	To Know more about Network service and payment system in e-commerce
CO4	:	To Understand the E- On line banking and various delivery channels
CO5	:	To Know about E-commerce technology and security issues

#### **International Business Relations**

CO1	:	To understand the Concept of International relations
CO2	:	To analyse the nature and content of international law
CO3	:	To apply Evolution of international organization and regional grouping for the development of international relations
CO4	:	To evaluate the Foreign policy of India-Nehru's foreign policy-its distinctive features

#### **International trade Procedures and Documentation**

CO1	:	To understand the International Market Research
CO2	:	To apply the Export and Import Policy and Procedures
C03	:	To create the Pre-requisites PAN Number, IEC Number, Application & Related documents for IEC
CO4	:	To analyse the Exchange Control Regulations
CO5	:	To evaluate the Export Order, Letter of Credit, Export Declaration Forms

# **Management information system**

CO1		Understand the leadership role of Management Information Systems in achieving	
		business competitive advantage through informed decision making.	

CO2	:	Analyse and synthesize business information and systems to facilitate evaluation of strategic alternatives.
CO3	:	Effectively communicate strategic alternatives to facilitate decision making.
CO4	:	Identify the major management challenges to building and using information systems in organizations.
CO5	:	Identify managerial risks related to information system organization processing and utilizing.

# **International Shipping Legislation**

CO1	:	To understand and learn about the Indian Contract Act
CO2	:	To apply the Carriage of Goods by Sea Act (COGSA)
CO3	:	To analyse the International Regulations for Vessels and International Agencies
CO4	:	To evaluate the Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes and Live cargo
CO5	:	To create the Quotations, Orders, Regulations, Credits, Invoicing, Filing, Archiving and Understanding Terms in Logistics

# **Enterprise Resource Planning**

CO1	:	Understand the basic concepts of ERP and how its derived and Developed from various resources
CO2	:	Easily accessing with the help of knowing the benefits of Enterprise Resource planning.
CO3	:	Inscribe the various Modules processing in the ERP
CO4	:	Exercise the Evaluation of ERP and accessing the ERP related Technologies.
CO5	:	Exercise the other related Technologies of ERP.

#### Airline Marketing and Airline Alliance

CO1	:	To understand the Airline Management, successful Airlines and Air Freight Market			
CO2	:	To apply the Product Analysis and Travel Agency Distribution system			
CO3	:	To analyse the selling in the air freight market, glossary of aviation terms and marketing terms.			
CO4	:	To create the objectives for alliances and Turbulence in marketing channels			
CO5	:	To evaluate the Success drivers in airline business			

# **Domestic Logistics**

CO1	:	To understand the Types of vehicles, types of operation, load types, characteristics and main types of vehicle body	
CO2	:	To analyse the Reasons for road freight transport vehicle costing	
CO3	:	To apply the Operator licensing, Driver licensing and Driver's Hours regulations	
CO4	:	To create the Need for Planning	
CO5	:	To evaluate the Planning, FTL, LTL, Documentation and Road Receipts	

# **Human Resource Management**

CO1	:	Acquired knowledge on HRM, its environment, methods of selection, and		
		Interview techniques.		
CO2	:	Gained knowledge on training and career development		
CO3	:	Students learnt about remuneration and welfare measures.		
CO4	:	Gained facts about labour relation and Industrial disputes		
CO5	:	Students learnt about Human resource audit, nature and approaches		