

Course Outcome of T.Y.B. Com (Revised 2017 Pattern)

- On completion of this course, students will be able to -

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1501	Mercantile Law-I		
				CO1	Understand the concept of rights, morals, duty, statute, rule, regulations, order, definitions of law and 4 rules of interpretation.
				CO2	Learn the principles of Indian Contract Act.
				CO3	Understand special contracts of indemnity, guarantee, bailment and pledge.
				CO4	Explore the provisions under Sale of Goods Act and its practical applicability.
				CO5	Analyse the case laws under Indian Contract Act.
				CO6	Interpret the legal implications of Indian Contract Act.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1601	Mercantile Law-II		
				CO1	Explore the legal provisions of Partnership Firm and LLP.
				CO2	Understand the concept of patents, trademarks, copyrights, design and geographical under Intellectual Property.
				CO3	Understand the relevant provisions of IT Act.
				CO4	Understand the law on Consumer Protection Act and the legal implications of consumer disputes in India.
				CO5	Analyse the legal provisions regulating the relation of partner's interests as well as relations with Third Parties.
				CO6	Apply the provisions of Negotiable Instruments Act.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1501 (A)	Mercantile Law-I (F4)	CO1	Understand the concepts of employment law, agency law.
				CO2	Interpret and comprehend types of business organisation.
				CO3	Relate the case provisions of employment law, agency law.
				CO4	Compare and contrast the types of business organisation.
				CO5	Interpret judicial precedents in context of changing business environment.
				CO6	Present new law developments as a team.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1601 (A)	Mercantile Law-II (F4)	CO1	Understand the concepts of insolvency.
				CO2	Interpret and comprehend corporate and fraudulent behaviour.
				CO3	Relate to the case provisions of insolvency, remedies, and redressal.
				CO4	Compare and contrast the types of fraudulent behaviour.
				CO5	Interpret the judicial precedents in context of changing business environment.
				CO6	Present new law developments as a team.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1502	Advanced Accounting-I	CO1	Understand the advanced issues in valuation of shares.
				CO2	Compute the value of shares.
				CO3	Understand the reporting requirements of the Companies Act and relevant Accounting Standards.
				CO4	Apply Accounting Standard for preparation and presentation of financial statements.
				CO5	Prepare the consolidated financial statement.
				CO6	Explore the procedure of amalgamation, absorption and reconstruction of companies.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1602	Advanced Accounting-II	CO1	Prepare GST Vouchers and Reconcile the same in Tally.
				CO2	Apply financial tools for decision making.
				CO3	Analyse the financial statements.
				CO4	Understand the recent trends in Accounting System.
				CO5	Interpret the implications of financial statements.
				CO6	Explore the role of IFRS in accounting diversity.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1502 (A)	Advanced Accounting-I (SBR)	CO1	Explain the conceptual framework of financial reporting.
				CO2	Understand the accounting for specific transactions in the financial statements.
				CO3	Describe the application of the IFRS in practical aspects of a business.
				CO4	Demonstrate the relevant requirements of the IFRS to the various practical aspects in the preparation & presentation of financial statements.
				CO5	Examine the areas of ethical requirements in financial reporting.
				CO6	Apply the IFRS in reporting of financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant accounting standards.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1602 (A)	Advanced Accounting-II (SBR)	CO1	Explain the conceptual framework of group accounting.
				CO2	Understand the accounting for specific items in the consolidated financial statements.
				CO3	Discuss the practical solutions to current issues in financial reporting.
				CO4	Demonstrate the working of various accounting ratios, and trend analysis to address the needs of the stakeholders.
				CO5	Analyse and interpret the financial information and measurement of performance in line with the changes in accounting regulations.
				CO6	Apply the IFRS in reporting financial information for single companies and for groups in accordance with generally accepted accounting principles and relevant accounting standards.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1503	Study of Indian Economy	CO1	Understand the classification of Indian Economy.
				CO2	Comprehend various problems in the economy.
				CO3	Explore the infrastructural development aspects.
				CO4	Evaluate relevant government schemes.
				CO5	Interpret the human resources data.
				CO6	Analyse the progress of the economy.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1603	Study of International Economics	CO1	Understand the concept of International Economics.
				CO2	Differentiate the international trade of major economies of the world.
				CO3	Analyse the theories of International Economics.
				CO4	Understand the concept of balance of payment accounts.
				CO5	Compare the exchange rate system of various countries.
				CO6	Explore the importance of regional and economic cooperation.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1504	Auditing & Taxation-I	CO1	Understand the relevant concepts of Audit & Taxation.
				CO2	Interpret the terminologies of auditing & legal provisions of Direct Tax Laws.
				CO3	Apply the conceptual knowledge of taxation in practice.
				CO4	Evaluate the legal requirements of taxation for individual assesseees.
				CO5	Imbibe the relevant skills required for the audit of a small/ medium size organisation.
				CO6	Design a simple audit plan for an entity.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1604	Auditing & Taxation-II	CO1	Understand the provisions of the Companies Act 2013 with reference to the company auditor.
				CO2	Compute the total income and tax liability of individual assesseees.
				CO3	Apply the relevant provisions of Income Tax Act 1961.
				CO4	Apply relevant ICT tools in conducting an audit.
				CO5	Explore the administrative & procedural formalities in Direct Tax Laws.
				CO6	File the Income Tax Return for individual assesseees.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1504 (A)	Auditing (F8)	CO1	Understand the concepts of audit and assurance, rules, and regulations.
				CO2	Interpret the ethical compliance required for business.
				CO3	Relate to the need and methods of audit procedures and evidence collection.
				CO4	Evaluate audit techniques in light of computerised environment.
				CO5	Interpret analytical tools for audit process.
				CO6	Critically analyse the impact of audit report on reliance placed by users on financial statements.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1604 (A)	Taxation (F6)	CO1	Discuss the concepts of direct, indirect tax, introduction of income tax, GST.
				CO2	Interpret and apply provisions of income tax heads of income.
				CO3	Analyse the GST provisions to state and central supply.
				CO4	Compare the GST development vis a vis earlier indirect tax.
				CO5	Evaluate the levy, assessment of income tax.
				CO6	Develop an understanding of computation of gross income, deductions, and tax exemptions.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1505 (A)	Cost & Works Accounting-III	CO1	Understand the methods of costing.
				CO2	Identify the methods of costing for various industries.
				CO3	Compute cost and profit of contracts.
				CO4	Comprehend process costing and its application.
				CO5	Compute cost under the operating costing.
				CO6	Analyse the relevance of farm costing in India.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1605 (A)	Cost & Works Accounting-V	CO1	Understand the concept of cost audit.
				CO2	Understand the role and responsibilities of the cost auditor.
				CO3	Interpret cost audit planning and execution.
				CO4	Comprehend the cost audit report and its annexures.
				CO5	Explore the concept of Proprietary Audit, Social Audit, System Audit.
				CO6	Analyse the various components of cost audit report.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1505 (B)	Business Administration-III	CO1	Explore the scope and functions in HRD.
				CO2	Understand methods of recruitment and training.
				CO3	Comprehend career planning and succession planning.
				CO4	Understand the performance appraisal management.
				CO5	Explore the concept of job analysis, job design and job evaluation.
				CO6	Analyse case studies in HRD.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1605 (B)	Business Administration-V	CO1	Understand meaning and scope of Marketing.
				CO2	Explore marketing mix.
				CO3	Understand the classification of markets.
				CO4	Comprehend the scope of advertising.
				CO5	Explore the legal aspects of marketing.
				CO6	Analyse case studies in marketing.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1505 (C)	Business Entrepreneurship-III	CO1	Understand the significance of small-scale industries.
				CO2	Analyse the issues of SSI and the relevant remedies.
				CO3	Understand the importance of financial management in Business plans.
				CO4	Identify the appropriate business opportunities.
				CO5	Comprehend the enterprise formation process.
				CO6	Explore the importance of relevant ecosystem for entrepreneurial development.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1605 (C)	Business Entrepreneurship-V	CO1	Understand the different aspects of a business plan.
				CO2	Comprehend the small enterprise management process.
				CO3	Analyse various business crisis and its measures.
				CO4	Identify the reasons and revival schemes for sick business units.
				CO5	Understand the formalities and procedures in registration and licencing of businesses.
				CO6	Prepare a business plan.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1505 (D)	Business Statistics-III	CO1	Understand the concept of normal distribution.
				CO2	Understand the concept of hypothesis testing.
				CO3	Comprehend different tests such as t – test, Z – test, chi square test.
				CO4	Apply different tests such as Z – test, t – test, chi square test.
				CO5	Analyse the statistical output.
				CO6	Interpret the test result.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1605 (D)	Business Statistics-V	CO1	Understand the concept F-distribution and F-ratio.
				CO2	Comprehend the concept of Analysis of variance.
				CO3	Explore various non-parametric tests.
				CO4	Solve problems on non-parametric tests.
				CO5	Understand the concept of Six sigma.
				CO6	Analyse six sigma in excel.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1505 (E)	Marketing Management-III	CO1	Understand concept of new product development.
				CO2	Comprehend brand development and its management.
				CO3	Explore new trends in packaging industry.
				CO4	Comprehend different types of pricing strategies.
				CO5	Explore the marketing communication and promotional process.
				CO6	Analyse relevant case studies.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1605 (E)	Marketing Management-V	CO1	Understand the role of financial institutions in rural marketing.
				CO2	Explore rural market segmentation.
				CO3	Comprehend rural marketing strategies.
				CO4	Understand industrial and consumer markets.
				CO5	Comprehend global marketing strategies.
				CO6	Explore the product life cycle.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1505 (F)	Banking & Finance III	CO1	Understand the components of Indian Financial System.
				CO2	Comprehend the role of financial system in the economic development.
				CO3	Compare Money Market & Capital Market.
				CO4	Comprehend the working of Stock Exchanges in India.
				CO5	Understand the importance of indices.
				CO6	Explore the working of foreign exchange market.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1605 (F)	Banking & Finance V	CO1	Understand Non-Banking Financial Institutions.
				CO2	Compare Banks and NBFCs.
				CO3	Comprehend the role of DFIs in India.
				CO4	Explore various Investment Institutions in India.
				CO5	Understand the role played by Regulatory Bodies.
				CO6	Analyse the contribution of NBFIs in the economy.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1505 (G)	Vocational Tax Procedure & Practice-IX	CO1	Understand concept of Input Tax Credit and its Utilisation.
				CO2	Compute problems on Input Tax Credit.
				CO3	Explore procedure of registration and cancellation of registration.
				CO4	Comprehend Vouchers, Challan, Tax Invoice, Debit and Credit Notes.
				CO5	Understand forms of returns and due dates of filling of returns.
				CO6	Analyse relevant case studies.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1605 (G)	Vocational Tax Procedure & Practice-XI	CO1	Understand the basics of German language.
				CO2	Comprehend grammatical structures of the language.
				CO3	Explore grammatical and vocabulary-based elements.
				CO4	Understand basic situational context.
				CO5	Manage basic communication in German.
				CO6	Apply studied concepts in practice.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1505 (H)	Strategic Finance-III	CO1	Develop an understanding of information systems, the importance of data governance and how technology is transforming finance related decisions.
				CO2	Understand the fundamentals of data analytics and learn the importance and significant tools of data visualization.
				CO3	Develop an understanding of the various cost measurement concepts and identify and evaluate the different types of costing systems.
				CO4	Obtain an in-depth understanding of supply chain management and the elements associated with it such as lean manufacturing, enterprise resource planning (ERP), theory of constraints and throughput costing.
				CO5	Comprehend the concepts of Internal controls, Internal control risk, COSO Control Components, ERM Policies and Procedures, Corporate governance, and Audit Risk.
				CO6	Develop an understanding of the elements of internal controls like governance, risk and compliance, systems controls and security measures.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1605 (H)	Strategic Finance-V	CO1	Develop an in-depth understanding of financial statement analysis. Evaluate a Common size financial statement and recall and relate the financial ratios.
				CO2	Calculate and interpret the financial ratios such as liquidity, profitability, activity, and solvency ratios.
				CO3	complete financial statement analysis through financial ratio calculations, profitability analyses.
				CO4	Define marginal, sunk and opportunity costs and apply cost volume profit analysis techniques to make business decisions. Evaluate the prices of goods or services based on pricing methodologies.
				CO5	Develop an understanding of the calculations related to decision making like cost/volume/profit analysis and marginal analyses.
				CO6	Comprehend concepts of sunk costs, opportunity costs, marginal costs and marginal revenue.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1505 (I)	Costing III (APM)	CO1	Understand the concepts of strategic management accounting.
				CO2	Interpret and Comprehend business structure and performance management.
				CO3	Relate to the approaches to budgets.
				CO4	Compare and contrast the performance reports of management.
				CO5	Interpretation of human resource aspects of performance management.
				CO6	Present on impact of information technology as a team.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1605 (I)	Costing V (APM)	CO1	Understand the concepts of financial performance measures in the private sector.
				CO2	Interpret and comprehend the performance management in not-for-profit organisations.
				CO3	Relate to the divisional performance appraisal and transfer pricing.
				CO4	Compare and contrast the role of quality in performance measurement.
				CO5	Interpret the non-financial performance indicators.
				CO6	Present on performance management in not-for-profit organisations as a team.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1506 (A)-	Cost & Works Accounting-IV	CO1	Understand the cost accounting techniques.
				CO2	Discuss the application of absorption costing, marginal costing, break even analysis.
				CO3	Prepare various budgets and implement the same through budgetary control system.
				CO4	Explore relevant Cost Accounting Standards.
				CO5	Comprehend value analysis and its linkage with cost reduction.
				CO6	Analyse case studies using techniques of costing.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1606 (A)-	Cost & Works Accounting-VI	CO1	Explore the recent trends in cost accounting.
				CO2	Discuss Life Cycle Costing and Kaizen Costing.
				CO3	Comprehend Target Costing and Throughput Costing.
				CO4	Understand the relevance of Enterprise Resource Planning and Six Sigma.
				CO5	Assimilate the various concepts of Goods and Service Tax.
				CO6	Analyse the relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1506 (B)	Business Administration-IV	CO1	Understand the concept of financial management.
				CO2	Comprehend the concept of capitalisation and capital structure.
				CO3	Understand management of capital.
				CO4	Explore the sources of corporate finance.
				CO5	Comprehend the role of regulatory agencies.
				CO6	Analyse relevant case studies.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1606 (B)	Business Administration-VI	CO1	Understand production management.
				CO2	Comprehend product design.
				CO3	Understand the importance of plant layout.
				CO4	Explore methods of inventory management.
				CO5	Understand the role of technology in production management.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1506 (C)	Business Entrepreneurship-IV	CO1	Understand the importance of organizational behaviour.
				CO2	Explore the theories of Personality development.
				CO3	Imbibe emotional intelligence in working environment.
				CO4	Evaluate the success stories and failures of entrepreneurs.
				CO5	Comprehend the stages of group formation.
				CO6	Apply group dynamics in professional life.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1606 (C)	Business Entrepreneurship-VI	CO1	Understand the process of team building.
				CO2	Create and manage high performance teams in an organization.
				CO3	Apply group dynamics and group cohesiveness in organizations.
				CO4	Identify the reasons of conflict and relevant strategies.
				CO5	Comprehend the motivational factors for employee development.
				CO6	Explore the strategies to manage organizational change.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1506 (D)	Business Statistics-IV		
				CO1	Understand the concept of game theory.
				CO2	Explore various decision-making criteria.
				CO3	Comprehend the concept of replacement problem.
				CO4	Understand the concept of statistical quality control.
				CO5	Compute problems on statistical quality control.
CO6	Apply different formulae and techniques learnt across all the units to solve problems.				

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1606 (D)	Business Statistics-VI		
				CO1	Understand the concept of CPM / PERT.
				CO2	Explore the scope of simulation.
				CO3	Solve problems on simulation using excel.
				CO4	Comprehend the Queuing Theory and its application.
				CO5	Apply concepts of derivatives in business.
CO6	Apply different formulae and techniques learnt across all the units to solve problems.				

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1506 (E)	Marketing Management-IV	CO1	Understand the importance of advertising and public relations.
				CO2	Explore trends in business environment.
				CO3	Comprehend global marketing strategies.
				CO4	Explore the scope of direct marketing.
				CO5	Understand the importance of technology in marketing.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1606 (E)	Marketing Management-VI	CO1	Understand scope of global marketing.
				CO2	Comprehend International Sales Management.
				CO3	Comprehend importance of international trade.
				CO4	Explore modes of entry into International Markets.
				CO5	Understand importance of Strategic Alliances.
				CO6	Analyse relevant case studies.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1506 (F)	Banking & Finance IV		
				CO1	Remember the relevant provisions of banking laws.
				CO2	Understand the scope of Banking Regulation Act.
				CO3	Compare the role of paying and collecting banker.
				CO4	Understand the banker-customer relationship.
				CO5	Explore Negotiable Instruments.
	CO6	Analyse relevant case studies.			

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1606 (F)	Banking & Finance VI		
				CO1	Understand the principles of secured advances.
				CO2	Comprehend methods of creating a charge.
				CO3	Analyse the steps involved in project appraisal.
				CO4	Understand the importance of money laundering act.
				CO5	Comprehend legal and non- legal measures of loan recovery.
	CO6	Analyse relevant case studies.			

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1506 (G)	Vocational Tax Procedure & Practice-X		
				CO1	Understand basics of custom laws.
				CO2	Explore levy of custom duty.
				CO3	Compute problems on valuation of goods for customs.
				CO4	Comprehend Import & Export procedures.
				CO5	Understand importance of SEZ and EOU.
CO6	Explore Export Promotion Schemes.				

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1606 (G)	Vocational Tax Procedure & Practice- XII		
				CO1	Identify Business Research Problems.
				CO2	Design Research Methodology.
				CO3	Collect Primary and Secondary data.
				CO4	Analyse and interpret data.
				CO5	Draw inferences from Research.
CO6	Suggest solution(s) to Research Problems.				

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1506 (H)	Strategic Finance-IV	CO1	Develop an in-depth understanding of financial statement analysis and knowledge of corporate finance.
				CO2	Analyse the relationship between risk and return, evaluate the value of securities using difference financial models.
				CO3	Learn about long-term financial management using calculations of risk and return, term structure of interest rates, types of financial instruments, cost of capital and valuation of financial instruments.
				CO4	Identify and evaluate different methods of raising capital by gaining an understanding of financial markets and regulation and market efficiency.
				CO5	Understand working capital management and learn the concepts related to marketable securities management, accounts receivable management, inventory management and short-term credit management.
				CO6	Develop an understanding of corporate restructuring, like mergers and acquisitions, bankruptcy as well as international finance.
Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1606 (H)	Strategic Finance-VI	CO1	Understand the risk management process. Apply the enterprise risk management framework in a business.
				CO2	Evaluate investment proposals using the capital budgeting decisions.
				CO3	Identify and evaluate the types of risk, risk mitigation strategies and managing risk. Analyse risk in capital budgeting and the alternative approaches to dealing with risk in capital budgeting
				CO4	Develop an understanding of investment decisions using capital budgeting process, discounted cash flow analysis, payback and discounted payback and risk analysis in capital investment.
				CO5	Understand the importance of ethics for management accounting and financial management professionals and apply those principles in a real-life scenario.
				CO6	Understand the ethical considerations for management accounting and financial management professionals as well as ethical considerations for the organization.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Five	1506 (I)	Costing-IV (AFM)	CO1	Explain the skills and exercise professional judgement as expected of a senior financial executive or advisor, conceptual framework of group accounting.
				CO2	Understand the role of senior financial adviser in the multinational organisations.
				CO3	Discuss the ethical and governance issues.
				CO4	Apply the option pricing theory in investment decisions.
				CO5	Appraise various projects in the light of the advanced appraisal techniques.
				CO6	Develop upon the core financial management knowledge and skills.

Class	SEM	Course Code	Course Name	Course Outcome	
T. Y. B. Com	Six	1606 (I)	Costing-VI (AFM)	CO1	Explain the concept of mergers & acquisitions.
				CO2	Understand the regulatory framework and processes for mergers & acquisitions.
				CO3	Compare & contrast corporate reconstruction and re-organisation.
				CO4	Demonstrate the working of the use of financial derivatives to hedge against forex risk and interest rate risk.
				CO5	Examine the investment and financing decisions, with the emphasis moving towards the strategic consequences of making such decisions in a domestic, as well as international, context.
				CO6	Analyse the risks in business and the sophisticated strategies which are employed in order to manage such risks.