

B.Com. (Hons.)

Program Outcome:

B.Com. (Hons.) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of B.Com. (Hons.) degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

COURSE OUTCOMES

SEMESTER I

Core Papers

BCH 1.2 - Financial Accounting

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the theoretical framework of accounting and to prepare financial statements.

CO2: Explain and determine depreciation and value of inventory.

CO3: Learn accounting for hire purchase transactions, leases, branches and departments.

CO4: Understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm.

CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

BCH 1.3 - Business Laws

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: Be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.

CO3: Equip the students about the legitimate rights and obligations under The Sale of Goods Act.

CO4: Enable with skills to initiate entrepreneurial ventures as LLP.

CO5: Understand the fundamentals of Internet based activities under The Information and Technology Act.

Generic Elective (Any one)

BCH 1.4 (a) – Basics of Accounting

Course Outcome: After completing the course, the student shall be able to:

CO1: Gain an understanding of theoretical framework of accounting

CO2: Explain the concept of accounting equation and accounting process

- CO3: Develop understanding of depreciation and inventory
CO4: Understand financial statements of a company
CO5: State the meaning, objectives and significance of different types of ratios.

BCH 1.4 (b) – Business Organization and Management

Course Outcome: After completing the course, the student shall be able to:

- CO1: Learn business activities to compete in competitive world.
CO2: Understand entrepreneurship from local to international perspective.
CO3: Evaluate the application of functional areas of business activity.
CO4: Analyze decision making and communication.
CO5: Evaluate the impact of legal, social, and economic environment on business.

SEMESTER II

Core Papers

BCH 2.2 – Corporate Accounting

Course Outcome: After completing the course, the student shall be able to:

- CO1: Develop an understanding of accounting for share capital and debentures.
CO2: Prepare financial statements of a company.
CO3: Develop an understanding of cash flow statements.
CO4: Understand the accounting for amalgamation and liquidation of companies.
CO5: Prepare consolidated balance sheet for Holding company.

BCH 2.3 – Corporate Laws

Course Outcome: After completing the course, the student shall be able to:

- CO1: Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
CO2: Follow the basic legal documents and their usage essential for operations and management of company.
CO3: Enable the students to synthesis company processes, meetings and decisions.
CO4: Equip the students with framework of dividend distribution and role of auditors in a company.
CO5: Comprehend and evaluate working of depositories and their functions in stock markets.

Generic Elective (Any one)

BCH 2.4 (a) – Entrepreneurship

Course Outcome: After completing the course, the student shall be able to:

- CO1: Understand entrepreneurship as volition in context of India.
CO2: Gather knowledge and ideas on the existing support system for entrepreneurial orientation.
CO3: Understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.
CO4: Understand requirements of post-enterprise creation for effective operation of the business.
CO5: Gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

BCH 2.4 (b) – Finance for Non-Finance Executives

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the overview of finance, concept of time value of money as well as concept of risk & return

CO2: Learn financial analysis with the aid of various financial statements & analyze capital budgeting process and techniques.

CO3: Analyze cost of capital, capital structure and leverage.

CO4: Examine dividend & working capital dividend decisions.

CO5: Perform valuation of securities.

SEMESTER III

Core Papers

BCH 3.1 – Human Resource Management

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand basic nature and importance of human resource management.

CO2: Analyze the current theory and practice of recruitment and selection.

CO3: Realize the importance of performance management system in enhancing employee performance.

CO4: Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: Understand role of modern HRM in meeting challenges of changing business environment.

BCH 3.2 – Income Tax Law and Practice

Course Objective: After completing the course, the student shall be able to:

CO1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: Identify the five heads in which income is categorized and compute income under the heads ‘Salaries’ and ‘Income from House Property’.

CO3: Compute income under the head ‘Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources’.

CO4: Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.

CO5: develop the ability to file online returns of income.

BCH 3.3 – Management Principles and Applications

Course Objective: After completing the course, the student shall be able to:

CO1: Understand the evolution of management and apprehend its effect on future managers.

CO2: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.

CO3: Comprehend the changes happening in organisation structure over time.

CO4: Analyze the relationship amongst functions of management i.e., planning, organizing, directing and controlling.

CO5: Appreciate the changing dynamics of management practice.

Generic Elective (Any One)

BCH 3.4 (a) -Investing in Stock Markets

Course Outcome: After completing the course, the student shall be able to:

CO1: Learn the basics of investing in stock market, the investment environment as well as risk & return.

CO2: Analyze Indian securities market including the derivatives market.

CO3: Examine EIC framework and conduct fundamental analysis.

CO4: Perform technical analysis.

CO5: Invest in mutual funds market.

BCH 3. 4 (b) – Human Resource Management

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand different tools used in forecasting and planning human resource needs.

CO2: Demonstrate the ability to prepare a selection strategy for a specific job.

CO3: Understand the significance of different methods of performance appraisal.

CO4: Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework.

CO5: Understand modern HRM to meet the challenges of changing business environment.

BCH 3.4 (c) – Fundamentals of Marketing

Course Outcome: After completing the course, the student shall be able to:

CO1: Learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.

CO2: Understand the complexities involved in various targeting and positioning decisions.

CO3: Take effective decisions for launching new products and to understand the implications of different pricing strategies.

CO4: Develop the skills to design the promotion-mix strategies.

CO5: Familiarize about the current trends in marketing to take proactive measures while taking marketing decisions.

Skill Enhancement Course (Any one)

BCH 3.5 (a) – E-Commerce

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the basics of E-commerce, current and emerging business models.

CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.

CO3: Enhance the students' skills for designing and developing website.

CO4: Identify the emerging modes of e-payment.

CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce.

BCH 3.5 (b) – Training and Development

Course Outcome: After completing the course, the student shall be able to:

CO1: Learn the practical applications of training and development theories in recent times.

CO2: Learn to design training programmes for diverse workforce.

CO3: Understand the role of development officers.

CO4: Evaluate training and development programmes.

CO5: Recognize the mechanism of career development programmes.

BCH 3.5 (c) – Digital Marketing

Course Outcome: After completing the course, the student shall be able to:

CO1: Identify and assess the impact of digital technology in transforming the business

environment and also the customer journey.

CO2: Understand how marketers think, conceptualize, test continuously to optimise their product search on digital platforms.

CO3: Illustrate how the effectiveness of a digital marketing campaign can be measured.

CO4: Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.

CO5: appreciate the need for regulatory framework for digital marketing in India.

BCH 3.5 (d) – Personal Tax Planning

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.

CO2: Apply critical thinking and problem-solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages.

CO3: Devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.

CO4: Use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.

CO5: Use deductions to reduce taxable income and use rebates to reduce tax liability.

BCH 3.5 (e) – Communication and Documentation in Business

Course Outcome: After completing the course, the student shall be able to:

CO1: Realize the significance of effective communication in business.

CO2: Learn business vocabulary and understand varied ways/methods to present business plans.

CO3: Gain knowledge on drafting of official letters and documents.

CO4: Develop appropriate skills for report writing and different ways of documentation.

CO5: Understand the role of information technology for enabling business communication and documentation.

BCH 3.5 (f) – Personal Finance and Planning

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the meaning and relevance of Financial Planning.

CO2: Familiarize with regard to the concept of Investment Planning and its methods.

CO3: Examine concept of Personal Tax Planning.

CO4: Analyze Insurance Planning and its relevance.

CO5: Develop insights in to Retirement planning and its relevance.

SEMESTER IV

Core Papers

BCH 4.1 – Cost Accounting

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.

CO2: Understand the accounting and control of material and labour cost.

CO3: Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of

various item of overheads

CO4: Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: Understand cost accounting book keeping systems and reconciliation of cost and financial account profits.

BCH 4.2 – Business Mathematics

Course Outcome: After completing the course, the student shall be able to:

CO1: Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.

CO2: Develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.

CO3: Acquire competence to use computer for mathematical computations, especially with Big data.

CO4: Obtain critical thinking and problem-solving aptitude.

CO5: Evaluate the role played by mathematics in the world of business and economy.

BCH 4.3 – Computer Applications in Business

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast-changing digital business world.

CO2: Handle document creation for communication.

CO3: Acquire skills to create and make good presentations.

CO4: Make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making.

CO5: Understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

Generic Elective (Any One)

BCH 4.4 (a) Insurance and Risk Management

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the Concept of Risk, it's types, sources and measurements.

CO2: Learn the Concepts and Principles of Insurance and its operations.

CO3: Develop insights into various types of Insurance.

CO4: Examine the Legal aspects of Insurance contract and Actuaries.

CO5: Familiarize with the Regulatory Framework of Insurance.

BCH 4.4 (b) Project Management and Techniques

Course Outcome: After completing the course, the student shall be able to:

CO1 Familiarize with the concept of project management and its attributes.

CO2 Understand project planning and project analysis.

CO3 Perform project appraisal.

CO4 Examine project risk and conduct performance assessment and quality management of the project.

CO5 Learn cases in project management.

Skill Enhancement Course (Any one)

BCH 4.5 (a) – Computerised Accounting System

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand Computerized Accounting System environment.

CO2: Create structure of Computerized Accounting System for a business firm.

CO3: Record day to day business transactions in Computerized Accounting System.

CO4: Make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making.

CO5: Perform verification and audit activities for the voucher entries passed in computerized accounting environment.

BCH 4.5 (b) – Business Research Methods & Analytics

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand meaning and scope of business research.

CO2: Familiarize with research terminologies and various types of research design.

CO3: Get an insight into various scaling techniques and sources of data collection.

CO4: Get acquainted with various techniques of data analysis and its implications.

CO5: Have basic learning of analytics in business.

BCH 4.5 (c) – Leadership and Team Development

Course Outcome: After completing the course, the student shall be able to:

CO1: Gain theoretical and practical knowledge to evaluate leadership skills, styles and strategies in contemporary world so as to become a successful leader and effective employee in organisation.

CO2: Understand the group dynamics and group decision making so as to develop acumen to utilize the leadership and team building concepts, tools and techniques to handle the complex organisational problems at different levels.

CO3: Recognize the dynamics of group decision making.

CO4: Understand the working of various teams in organisations.

CO5: Evaluate the role of women as leader and using various social media platforms as effective means of communication in contemporary world as a leader.

BCH 4.5 (d) – Collective Bargaining & Negotiation Skills

Course Outcome: After completing the course, the student shall be able to:

CO1: Identify issues in collective bargaining, its significance.

CO2: Understand the levels, coverage and agreements of collective bargaining.

CO3: Work on liaison in negotiations

CO4: Differentiate between negotiations, collective bargaining and use of its approaches.

CO5: Administer the negotiation agreement and handle grievance management.

BCH 4.5 (e) – E-Filing of Returns

Course Outcome: After completing the course, the student shall be able to:

CO1: Know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.

CO2: Understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.

CO3: Understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.

CO4: Become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.

CO5: Know about various types of GST returns and their filing.

BCH 4.5 (f) – Cyber Crimes and Laws

Course Outcome: After completing the course, the student shall be able to:

CO1: Identify cyber risk associated with online activities.

CO2: Prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.

CO3: Generate and preserve electronic evidences for personal and professional use.

CO4: Work in virtual space safely and with business process or products confirming to the regulatory framework and not falling under the ambit of cybercrimes.

CO5: Analyse the cases and find pertinent facts for resolutions.

SEMESTER V**Core Papers****BCH 5.1 – Principles of Marketing**

Course Outcome: After completing the course, the student shall be able to:

CO1: Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

CO2: Understand the dynamics of consumer behavior and process of market selection through STP stages.

CO3: Understand and analyze the process of value creation through marketing decisions involving product development.

CO4: Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.

CO5: Understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

BCH 5.2 – Financial Management

Course Outcome: After completing the course, the student shall be able to:

CO1 - Explain the nature and scope of financial management as well as time value of money and risk return trade off.

CO2 – Analyze capital budgeting process and capital budgeting techniques.

CO3 - Estimate various capital structure theories and factors affecting capital structure decisions in a firm.

CO4 - Critically examine various theories of dividend and factors affecting dividend policy.

CO5 - Evaluate working capital requirement.

Discipline Specific Elective (Any one)**BCH 5.3 (a) – Management Accounting**

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.

CO2: Understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.

CO3: Understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: Understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

BCH 5.3 (b) – Organizational Behaviour

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the development of organisational behavior and its importance in managing people at the workplace.

CO2: Understand how individuals behave under different conditions and why individuals behave as they do.

CO3: Appreciate different theories of motivation.

CO4: Critically evaluate leadership styles and strategies.

CO5: Critically evaluate the potential effects of organisation culture and stress on behavior in organisation so as to direct the same towards predetermined goals.

BCH 5.3 (c) – Macro Economics

Course Outcome: After completing the course, the student shall be able to:

CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.

CO2: Expose fiscal and monetary policy implications through IS-LM framework in short run and long run.

CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.

CO4: Elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.

CO5: Describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

BCH 5.3 (d) – Entrepreneurship development

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.

CO3: Understand social support system for gaining strength towards entrepreneurial preferences.

CO4: Understand entrepreneurial process for initiating new venture creation.

CO5: Understand various dimensions of managing a business enterprise once it is formed.

Discipline Specific Elective (Any one)

BCH 5.4 (a) – Corporate tax Planning

Course Outcome: After completing the course, the student shall be able to:

CO1: Differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.

CO2: Devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.

CO3: Decipher the tax factors relevant for managerial decisions and to understand how to develop pay packages for employees.

CO4: Recognize the relevant Tax provisions for Non-resident Indians and to understand how to claim relief in case of double taxation of income.

CO5: Understand tax planning with reference to business restructuring.

BCH 5.4 (b) – Financial Markets, Institutions and Services

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the meaning and scope of financial markets as well as institutions in India.

CO2: Understand the concepts of Money Market and Capital Market.

CO3: Explain Commercial Banking and its Current developments.

CO4: Explain concept of Non-Banking Financial Companies (NBFC's).

CO5: Examine the Financial Services Industry.

BCH 5.4 (c) – Advertising and Personal Selling

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the communication objectives behind advertising and promotions.

CO2: Understand the various advertising and media elements in the advertising decisions.

CO3: Identify the ethical and legal issues of advertising.

CO4: Comprehend the importance and role of personal selling.

CO5: Understand the process of personal selling.

BCH 5.4 (d) – Business Statistics

Course outcome: After completing the course, the student shall be able to:

CO1: Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.

CO2: Gather knowledge about various probability concepts and distributions and their business applications.

CO3: Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.

CO4: Develop an understanding of the index numbers and their utility in daily life and stock market.

CO5: Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

SEMESTER VI

Core Papers

BCH 6.1 – Auditing and Corporate Governance

Course Outcome: After completing the course, the student shall be able to:

CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

CO2: Understand the concept of corporate governance in organisations and its essence for management.

CO3: Provide and assimilate information leading to failure of organisation and corporate scams.

CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

CO5: Recognise the essence of ethics in business.

BCH 6.2 – Goods and Services Tax (GST) and Customs Law

Course Outcome: After completing the course, the student shall be able to:

CO1: Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties.

CO5: Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

Discipline Specific Elective (Any one)

BCH 6.3 (a) – Fundamentals of Investment

Course Outcome: After completing the course, the student shall be able to:

CO1: Explain investment environment and concept of return & risk.

CO2: Understand bond valuation & role of credit rating agencies.

CO3: Examine equity approaches.

CO4: Analyze two securities portfolio using Harry Markowitz model, calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.

CO5: Evaluate investors protection framework.

BCH 6.3 (b) – Compensation Management

Course Outcome: After completing the course, the student shall be able to:

CO1: Acquaint with basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.

CO2: Identify the internal and external environmental factors that have an impact on pay structure of an organisation.

CO3: Understand the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.

CO4: Understand international compensation rules to meet requirement of overseas workforce.

CO5: Know various compensation laws to meet employee satisfaction.

BCH 6.3 (c) – Business Tax Procedures and Management

Course Outcome: After completing the course, the student shall be able to:

CO1: Know the schedule for the payment of tax in advance, understand the provisions for deduction of tax at source and compute the tax interest and fee payable to / by government.

CO2: Understand the procedure of assessment and filing of appeals.

CO3: Know penalties for offences related to income tax, provisions relating to undisclosed income, and provisions of search and seizure.

CO4: Understand the concept of GAAR and conditions for levy of Securities Transaction Tax.

CO5: Know Information Technology network of Income Tax Department and learn about various Income Tax authorities and their powers.

BCH 6.3 (d) – Consumer Affairs and Customer Care

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.

CO2: Learn how to pursue the consumer rights under consumer protection act 1986.

CO3: Understand the procedure of filing a complaint.

CO4: Analyse the role of industry regulators in consumer protection.

CO5: Comprehend the hearings, enquiry and appeal provisions.

Discipline Specific Elective (Any one)

BCH 6.4 (a) – Financial Reporting & Analysis

Course Outcome: After completing the course, the student shall be able to:

CO1: Describe the conceptual framework of financial reporting have an understanding the components of financial statements.

CO2: Identify major disclosures to be made in the annual report by the listed companies.

CO3: Explain techniques of analysis of financial statements.

CO4: Analyze and interpret financial statements of companies using the case study method.

CO5: Gain understanding of emerging areas in financial reporting - Accounting for Ecommerce business, value added statements and Integrated Reporting.

BCH 6.4 (b) – Banking and Insurance

Course Outcome: After completing the course, the student shall be able to:

CO1: understand the meaning and scope of Banking with functions of Banks and their role into banking.

CO2: Familiarize with regard to operations of Banking and various services and benefits.

CO3: Develop insights on lending operations of banking and causes of NPA into banking sector.

CO4: Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

CO5; Understand the types of Insurance and Regulatory framework of Insurance.

BCH 6.4 (c) – Project Management & Techniques

Course Outcome: After completing the course, the student shall be able to:

CO1: Explain the concept and attributes of projects, project management system, process and its principles.

CO2: Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.

CO3: Analyse project appraisal in public & private sector and estimate shadow prices and social discount rate.

CO4: Examine project risk and performance assessment.

CO5: Evaluate project management techniques using case studies.

BCH 6.4 (d) – International Business

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.

CO2: Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.

CO3: Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.

CO4: Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.

CO5: Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

BCH 6.4 (e) – Industrial Relations and Labour Laws

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand evolution of industrial relations and its significance in managerial world.

CO2: Imbibe how to interact, negotiate and transact with trade unions.

CO3: Acquaint with the basic framework of collective bargaining and workers' participation.

CO4: Design and understand the discipline measures and address grievance mechanisms.

CO5: Understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

B.Com.

B.Com. offers a deep dive into various facets of commerce and business. The curriculum of this programme provides a carefully selected subject combination of Accounting, Management, Tax, Finance, Marketing and Law. The programme will be able to make the students blend theoretical concepts with practice, furthering students with a better skillset and a fresh perspective. This programme will be able to give insight to the students of the day-to-day commercial procedures for becoming good leaders and assets for an organization.

SEMESTER I

Core Papers

BC 1.2 - Financial Accounting

Course Outcome: After completing the course, the student shall be able to:

CO1: Build an understanding of theoretical framework of accounting and be able to prepare financial statements.

CO2: Explain and determine depreciation and inventory value.

CO3: Develop understanding of accounting for hire purchase transactions and lease transactions.

CO4: Understand branch and departmental accounting.

CO5: develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm.

BC 1.3 – Business Organisation & Management

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand dynamics of business organisations and management practices with respect to stakeholders.

CO2: Understand varied perspectives related to business environment and entrepreneurship.

CO3: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.

CO4: Analyze the relationship amongst functions of management i.e., planning, organizing, directing and controlling.

CO5: Appreciate the change in working pattern of modern organisations.

SEMESTER II

Core Papers

BC 2.2 – Business Laws

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: Handle the execution of special contracts used in different types of business.

CO3: Learn legitimate rights and obligations under The Sale of Goods Act.

CO4: Acquire skills to initiate entrepreneurial ventures as LLP.

CO5: Understand the fundamentals of Internet based activities under The Information and Technology Act.

BC 2.3 – Business Mathematics and Statistics

Course Outcome: After completing the course, the student shall be able to:

CO1: Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems.

CO2: Develop an understanding of the various averages and measures of dispersion to describe statistical data.
CO3: Understand the relationship between two variables through correlation and regression.
CO4: Understand the construction and application of index numbers to real life situations.
CO5: Understand the trends and tendencies over a period of time through time series analysis.

SEMESTER III

Core Papers

BC 3.1 – Company Law

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.
CO2: Comprehend and appropriately use the basic legal documents essential for operations and management of company.
CO3: Distinguish between varied company processes, meetings and decisions.
CO4: Know the framework of dividend distribution and role of auditors in a company.
CO5: Understand and evaluate working of depositories and their functions for working in stock market.

BC 3.2 – Income Tax Law & Practice

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.
CO2: Identify the five heads in which income is categorised and to compute income under the heads ‘Salaries’ and ‘Income from House Property’.
CO3: Compute income under the head ‘Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources’.
CO4: Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.
CO5: Compute tax liability of individuals and firms and understand the provisions of filing return of income

Skill Enhancement Course (Any one)

BC 3.5 (a) – Computer Applications in Business

Course Outcome: After completing the course, the student shall be able to:

CO1: Handle document creation for communication.
CO 2: Acquire skills to create and make good presentations.
CO 3: Make various computations in the area of accounting and finance and present business data using appropriate charts.
CO4: Process and analyze the business data and generalize the work sheets for better understanding of the business environment and decision making.
CO5: Understand and apply the various database concepts and tools in the related business areas.

BC 3.5 (b) – Cyber Crimes & Laws

Course Outcome: After completing the course, the student shall be able to:

CO1: Identify cyber risk associated with online activities.
CO2: Learn safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.

CO3: Identify the threats attached with using different popular virtual places or platforms.
CO4: Generate and preserve electronic evidences for personal and professional use.
CO5: Work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cybercrimes.

SEMESTER IV

Core Papers

BC 4.2 – Corporate Accounting

Course Outcome: After completing the course, the student shall be able to:

CO1: Develop an understanding of accounting for share capital and debentures.

CO2: Prepare financial statements of a company.

CO3: Develop understanding of cash flow statements.

CO4: Understand the accounting for amalgamation of companies.

CO5: Prepare consolidated balance sheet for Holding company.

BC 4.3 – Cost Accounting

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand conceptual framework of Cost Accounting.

CO2: Understand in detail the accounting and control of material and labour cost.

CO3: Understand classification, allocation, apportionment and absorption of overheads in cost determination.

CO4: Calculate the cost of products, jobs, contracts, processes and services.

CO5: Have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.

Skill Enhancement Course (Any one)

BC 4.4 (a) – E-Commerce

Course outcome: After completing the course, the student shall be able to:

CO1: Understand the basics of E-commerce, current and emerging business models.

CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.

CO3: Enhance the students' skills for designing and developing website.

CO4: Identify the emerging modes of e-payment.

CO5: Understand the importance of security, privacy, ethical and legal issues of ecommerce.

BC 4.4 (b) – Investing in Stock Markets

Course Outcome: After completing the course, the student shall be able to:

CO1 - Understand the basics of Investing, the Investment Environment as well as Risk & Return.

CO2 – Learn Indian securities market including the Derivatives Market.

CO3 - Learn EIC framework and conduct Fundamental Analysis.

CO4 - Understand Technical Analysis.

CO5 - Understand the Mutual funds market and learn to Invest in Mutual Funds.

BC 4.4 (c) – Personal Tax Planning

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the concept of Tax Planning and relevance of residential status to plan the scope of income.

CO2: Apply critical thinking and problem-solving skills to minimize tax liability.

CO3: Devise tax planning strategy in relation to income from house property and business.
CO4: Devise tax planning strategies w.r.t. capital gains and income from other sources.
CO5: Understand provisions related to clubbing and certain deductions under Income Tax Act.

SEMESTER V

Discipline Specific Elective (Any one)

BC 5.1 (a) – Human Resource Management

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the concept of HRM and its role in effective business administration.
CO2: Understand the role of recruitment and selection in relation to organisation's business and HRM objectives.
CO3: Explain the importance of performance management system in enhancing employee performance.
CO4: Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.
CO5: Recognize emerging horizons of HRM and also enduring international HRM, eHRM, HRIS.

BC 5.1 (b) – Principles of Marketing

Course Outcome: After completing the course, the student shall be able to:

CO1: Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
CO2: Understand the dynamics of consumer behavior and process of market selection through STP stages.
CO3: Learn about marketing decisions related to product produced by a firm.
CO4: Learn about marketing decisions involving product pricing and its distribution.
CO5: Learn marketing decisions involving product promotion.

BC 5.1 (c) – Auditing and Corporate Governance

Course Outcome: After completing the course, the student shall be able to:

CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.
CO2: Understand the concept of corporate governance in organisations and its essence for management.
CO3: Provide and assimilate information leading to failure of organisation and corporate scams.
CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.
CO5: Recognise the essence of ethics in business.

BC 5.1 (d) – Financial Reporting and Analysis

Course Outcome: After completing the course, the student shall be able to:

CO1-Describe the conceptual framework of financial reporting to have an understanding of components of financial statements.
CO2- Identify major disclosures related to financial statements.
CO3- Explain techniques of analysis of financial statements.
CO4-Analyze and interpret financial statements of companies.
CO5- Gain understanding of emerging areas in financial reporting - Accounting for Ecommerce business, value added statements and Integrated Reporting.

BC 5.1 (e) – Document Management System

Course Outcome: After completing the course, the student shall be able to:

CO1: Appreciate the importance of effective documentation in business.

CO2: Understand traditional methods of documentation.

CO3: Understand significance and utility of modern documentation methods.

CO4: Practice business documentation with the help of real-life cases.

CO5: Understand complexities involved in field project work.

Discipline Specific Elective (Any one)**BC 5.2 (a) – Fundamentals of Financial Management**

Course Outcome: After completing the course, the student shall be able to:

CO1 – Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.

CO2 – Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.

CO3 – Examine various Capital structure theories and estimating cost of capital.

CO4 – Critically examine basic Theories and policies of Dividend.

CO5 – Estimate working capital along with an overview of cash receivables and inventory.

BC 5.2 (b) – Goods & Services Tax (GST) and Customs Laws

Course Outcome: After completing the course, the student shall be able to:

CO1: Connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.

CO2: Understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.

CO3: Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.

CO4: Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering and avoidance of dual control.

CO5: Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.

BC 5.2 (c) – Training and Development

Course Outcome: After completing the course, the student shall be able to:

CO1: Link training and development to company's strategy effectively and assess training needs of the people working in the organisation.

CO2: Apply various methods of training and development in real life situations.

CO3: Design, develop, and conduct management development programmes.

CO4: Evaluate the effectiveness of training and development programmes.

CO5: Leverage the emerging trends in training and development field.

BC 5.2 (d) – Industrial Laws

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the schemes for labour and their benefits enacted under the Indian Legislature.

CO2: imbibe how to extend the benefits of different schemes of insurance available for defined set of employees.

CO3: Acquaint with the basic framework of payment of just and fair wages and bonus to employees of factories, industrial establishments or other establishments.

CO4: Understand the legal structure provided for social welfare under the Gratuity Act 1972.

CO5: Design and understand the calculation and payment of compensation under the Employees Compensation Act 1923.

Skill Enhancement Course (Any one)

BC 5.3 (a) – Entrepreneurship Development

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.

CO2: Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.

CO3: Understand entrepreneurial process for initiating new venture creation.

CO4: Understand social support system for garnering strength towards entrepreneurial preferences.

CO5: Understand various dimensions of managing a business enterprise once it is formed.

BC 5.3 (b) - Personal Finance

Course Outcome: After completing the course, the student shall be able to:

CO1 - Understand the meaning and relevance of financial planning, time value of money & process of financial planning.

CO2 - Explain the concept of investment planning and its methods.

CO3 - Examine the concept of personal tax planning.

CO4 - Analyse insurance planning.

CO5 - Understand retirement planning.

Generic Elective

BC 5.4 (a) – Human Resource Management

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand different tools used in forecasting and planning human resource needs.

CO2: Demonstrate the ability to prepare strategies for acquisition of human resources.

CO3: Understand the administrative complexities of providing a full array of benefits to employees and the ways and mean of delivering these benefits.

CO4: Appreciate the varied initiatives undertaken to maintain human resources.

CO5: Understand modern HRM to meet challenges of changing business environment.

BC 5.4 (b) – Basics of Accounting

Course Outcome: After completing the course, the student shall be able to:

CO1: Gain an understanding of theoretical framework of accounting.

CO2: Explain the concept of accounting equation and process.

CO3: Develop understanding of depreciation and inventory.

CO4: Develop the skill of preparation of trading and profit and loss account and balance sheet.

CO5: State the meaning, objectives and significance of different types of ratios.

BC 5.4 (c) – Fundamentals of Marketing

Course Outcome: After completing the course, the student shall be able to:

CO1: Familiarize with the basic concepts and principles of marketing and to develop their conceptual skills to be able to manage marketing operations of a business firm.

CO2: Discuss and make the students understand the complexities involved in various targeting and positioning decisions.

CO3: Equip the students to take effective decisions for launching new products and to understand the implications of different pricing strategies.

CO4: Develop the skills among students to enable them to design the promotion-mix strategies.

CO5: Make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

BC 5.4 (d) – Business Ethics and Sustainability

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the essence of business ethics and be able to imbibe it in regular business activities.

CO2: To relate the social responsibility of business as part of strategy for long term survival of business.

CO3: Realize that how the concerns of corporate governance can be devastating for business survival.

CO4: Understand the role of business in sustainable development and corporate social responsibility.

CO5: Recognize the Global Reporting Initiatives and its challenges.

SEMESTER VI

Discipline Specific Elective (Any one)

BC 6.1 (a) – Corporate Tax Planning

Course Outcome: After completing the course, the student shall be able to:

CO1: Differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.

CO2: Devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.

CO3: Decipher the tax factors relevant for managerial decisions.

CO4: Understand how to claim relief in case of double taxation of income.

CO5: Understand tax planning with reference to business restructuring.

BC 6.1 (b) – Banking and Insurance

Course Outcome: After completing the course, the student shall be able to:

CO1 - Understand the meaning and scope of Banking with functions of Banks and their role into banking.

CO2 - Familiarize with the operations of Banking and various services and benefits.

CO3 - Get an insight of lending operations of banking and causes of NPAs into banking sector.

CO4 - Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

CO5 - Understand the types of Insurance and Regulatory framework of Insurance.

BC 6.1 (c) – Management Accounting

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand thoroughly the conceptual framework of Management Accounting; different forms of accounting—Financial, Cost and Managerial; types of costs for decision making and cost control; cost control and cost reduction.

CO2: Understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and their application in businesses.

CO3: Understand the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: understand preparation of various types of budgets and budgetary control system as a tool of managerial planning and control; Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO5: Have basic understanding of techniques of performance measurement such as Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing.

BC 6.1 (d) – Computerised Accounting System

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand Computerized Accounting System environment

CO2: Create structure of Computerized Accounting System for a business firm

CO3: Record day to day business transactions in Computerized Accounting System

CO4: Make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making

CO5: Perform verification and audit activities for the voucher entries passed in computerized accounting environment.

BC 6.1 (e) – Financial Markets, Institutions and Services

Course Outcome: After completing the course, the student shall be able to:

CO1 – Understand the meaning and scope of Financial Markets as well as institutions in India.

CO2 – Familiarize the students with the concepts of Money Market and Capital Market.

CO3 - Explain Commercial Banking and its Current developments.

CO4 - Familiarize the students with the concept of Non-Banking Financial Companies (NBFC's).

CO5 - Examine the Financial Services Industry.

Discipline Specific Elective (Any one)

BC 6.2 (a) – International Business

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.

CO2: Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.

CO3: Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.

CO4: Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.

CO5: Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

BC 6.2 (b) – Fundamentals of Investment

Course Outcome: After completing the course, the student shall be able to:

CO1 – Acquaint with the Investment Environment and concept of Return & Risk.

CO2 – Develop the understanding of Bond valuation & role of Credit Rating agencies.

CO3 – Understand the methods of Equity analysis approaches.

CO4 – Analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.

CO5 – Examine investors' protection framework.

BC 6.2 (c) – Consumer Protection

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the importance of consumer buying process and to identify the alternatives available to dissatisfied consumers.

CO2: Learn how to pursue the consumer rights under consumer protection act 1986.

CO3: Understand the procedure of filing a complaint.

CO4: Analyse the role of industry regulators in consumer protection.

CO5: Comprehend the hearings, enquiry and appeal provisions.

BC 6.2 (d) – Organizational Behaviour

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the development of organisational behavior and its importance in managing people at the workplace.

CO2: Understand human behavior as an individual.

CO3: Appreciate different theories of motivation.

CO4: Critically evaluate leadership styles and strategies.

CO5: Understand the importance of organisational culture and learn to deal with change and stress.

Skill Enhancement Course (Any one)

BC 6.3 (a) – Advertising, Personal Selling & Salesmanship

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the communication objectives behind advertising and promotions.

CO2: Understand the various message and media elements in the advertising decisions.

CO3: Analyse the effectiveness of advertising.

CO4: Comprehend the importance and role of personal selling.

CO5: Understand the process of personal selling.

BC 6.3 (b) – Collective Bargaining and Negotiation Skills

Course Outcome: After completing the course, the student shall be able to:

CO1: Identify issues in collective bargaining, its significance.

CO2: Understand the levels, coverage and agreements of collective bargaining.

CO3: Enable to liaison in negotiations.

CO4: Differentiate between negotiations, collective bargaining and use of its approaches.

CO5: Administer the negotiation agreement and handle grievance management.

Generic Elective

BC 6.4 (a) – Entrepreneurship Development

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand entrepreneurship as volition in context of India.

CO2: Gather knowledge and ideas on the existing support system for entrepreneurial orientation.

CO3: Understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.

CO4: Understand of requirement of post-enterprise creation for effective operation of the business.

CO5: Gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

BC 6.4 (b) – Training and Development

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand the learning environment of a firm.

CO2: Identify the various inputs that should go into any training Programme.

CO3: Understand the role of development officers.

CO4: Understand the need and significance of evaluation of training and development programmes.

CO5: Recognize the mechanism of career development programmes.

BC 6.4 (c) – Finance for Non-Finance Executives

Course Outcome: After completing the course, the student shall be able to:

CO1 – Understand Investment Environment and concept of Return & Risk.

CO2 – Analyze Bond valuation & role of Credit Rating agencies.

CO3 – Examine Equity analysis approaches.

CO4 – Develop insights in to two securities portfolio using Harry Markowitz model and understand CAPM.

CO5 – Familiarize with Investors' protection framework.

M.Com.

The M.Com. course provides an extreme and rigorous base for teaching, research and allied business administration. It serves the needs of academics and prepares students for research and teaching. The course is well received in the industry and for years they have been serving the needs of managerial cadre in business and industry. M.Com Course offers research in diverse areas of Commerce discipline and has large base of research contribution. Teaching pedagogy is adopted to ensure all round learning for the students. Department of Commerce aligns itself with the overall vision of the University i.e., to touch the lives of every student by inculcating prudence, efficiency, creativity and compassion to work for the betterment of the marginalized sections of society. M.Com Course attempt to kindle their sense of —responsibility, honesty, conscience, justice — and above all commitment to human values. M.Com students form the core of our existence as an institution and are geared up to be passionate about their dreams and make their family and society proud of their achievements. This M.Com. Course aims to upgrade the standards of teaching and research and deliver an education system that is a source of national pride and public confidence.

SEMESTER I

Core Papers

MCCC102: ADVANCED MANAGEMENT ACCOUNTING

Course Outcome: CO1: Identify differences between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant.

CO2: Identify cost according to their associated activities and apply costing techniques for computing cost of products or services.

CO3: Prepare income statements using variable costing and absorption costing.

CO4: Make various managerial decisions on the basis of learning about concepts and issues involved therein.

CO5: Prepare different forms of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center.

MCCC102: ADVANCED MANAGEMENT ACCOUNTING

Course Outcome: After completing the course, the student will be able to:

CO1: Identify differences between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant.

CO2: Identify cost according to their associated activities and apply costing techniques for computing cost of products or services.

CO3: Prepare income statements using variable costing and absorption costing.

CO4: Make various managerial decisions on the basis of learning about concepts and issues involved therein.

CO5: Prepare different forms of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center.

MCCC103: MANAGERIAL ECONOMICS

Course Outcome: On completion of this course, the student should be able to:

CO1: Describe the nature and scope of managerial economics, demand analysis and growth model of the firm.

CO2: Learn the techniques of production function and cost analysis.

CO3: Comprehend the market forms and apply the pricing techniques to determine the price of factors of production.

CO4: Apply the knowledge of national income accounting and cost of living measurement in real world situations.

CO5: Assimilate the product and financial market equilibrium and decipher monetary and fiscal policies.

CO6: Describe the trade cycles in the open economy and exchange rate determination

MCCC104: FINANCIAL PLANNING

Course Outcome: After studying this course the student will be able to:

CO1: Understand the premise of financial planning and identify the financial goals.

CO2: Critically evaluate the investment instruments suitable for different financial goals in different time span.

CO3: Apply appropriate financial instruments to manage individual's finances.

CO4: Analyse investment in primary market.

CO5: Understand credit planning, retirement planning as well as estate planning.

MCCC105: ORGANIZATIONAL BEHAVIOR

Course Outcome: After completing this course the students will be able to:

CO1: Understand the theoretical development of organizational behaviour and its importance in managing people at the work place.

CO2: Understand the behaviour of the people as individual and members of the group.

CO3: Understand the foundation of group dynamics and the nature of conflict and its management.

CO4: Distinguish between manager, boss and a leader and learn the theories of leadership.

CO5: Understand different types of organizational structures, organizational climate and to know the importance of organizational culture apart from learning how to deal with change and stress.

SEMESTER II

Core Papers

MCCC201: OPERATIONS RESEARCH

Course Outcome: After successful completion of this course, the student shall be able to:

CO1: Understand different decision-making situations in business and the role of different quantitative approaches in solving them.

CO2: Learn the quantitative approaches to problem solving in business situations constrained by availability of resources or alternatives.

CO3: Ensure prudent and cost-effective decision making in Transportation, Assignment and Transshipment problems.

CO4: Learn various models of EOQ and using simulated situations to solve the problems related to inventory and queuing management.

CO5: Work on project scheduling and controlling problems using PERT & CPM techniques.

CO6: Use Markov Chains decision process and Theory of Games to the decision situations requiring prediction about outcomes.

MCCC202: INTERNATIONAL BUSINESS

Course Outcome: The successful completion of this course shall enable the student to:

CO1: Understand the importance and scope of international business and identify the main drivers of globalization that have led to the expansion of international business. Identify the

basic decisions regarding entry of a firm into international business and evaluate the different modes of entry into international business.

CO2: Analyse the changing dimensions of international trade and appreciate the role of trade theories in explaining trade patterns in different industries.

CO3: Assess the political realities of world trade and measures taken by governments to intervene in international trade.

CO4: Critically examine theories of international investment and bring out their relevance in global investment scenario.

CO5: Appreciate the role international organisations like WTO in regulating global trade and investment.

CO6: Examine the differences in the political, legal, economic and cultural environment of various countries and their implications for international business decisions.

CO7: Understand the evolution and working of the International Monetary System and the role of international economic institutions such as IMF and World Bank in regulating international economic environment.

CO8: Appreciate the rationale and implications of regional economic integration and understand the levels of economic integration.

MCCC203: MARKETING MANAGEMENT

Course Outcome: After successful completion of this course, the student shall be able to:

CO1: To familiarize the students with the fundamentals of marketing to enable them to take better marketing decisions.

CO2: To discuss and make the students understand the nuances and complexities involved in various product and pricing decisions.

CO3: To equip the students to take effective distribution decisions for products and services.

CO4: To develop the skills among students to enable them to design the Promotion-Mix strategies advertising campaigns.

CO5: To make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

MCCC204: ADVANCED FINANCIAL MANAGEMENT AND POLICY

Course Outcome: After studying this course the students should be able to:

CO1: Understand the foundations of financial management, risk return framework and role of a finance manager.

CO2: Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.

CO3: Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.

CO4: Critically examine various theories and policies of dividend and determine optimal payout policy.

CO5: Understand the intricacies of working capital management and effectively manage cash, receivables and inventories.

CO6: Understand various forms of corporate restructuring and analyze various types of mergers and acquisitions.

MCCC205: ETHICS, CORPORATE GOVERNANCE AND SUSTAINABILITY

Course Outcome: The successful completion of this course shall enable the student:

CO1: To create a framework for effective corporate governance by understanding the role and responsibility of different stakeholders in large corporates and how their interplay results in alternate governance structures in different countries.

CO2: To appreciate the accountability of corporations towards its stakeholders and society and to create an integrated value framework for sustainability.

CO3: To serve as an effective board member, build professional boards and as senior managers contribute to strengthening board performance.

CO4: To know about rights and responsibilities of shareholders.

CO5: To build and monitor systems that has strong internal control to prevent corporate frauds.

CO6: To appropriately address ethical issues such as conflicts of interest and insider trading.

CO7: To conduct board and company meetings and prepare corporate reports.

SEMESTER III

Core Papers

MCCC301: BUSINESS RESEARCH

Course Outcome: After completing the course, the student shall be able to:

CO1: Understand basic nature and importance of human resource management.

CO2: Analyze the current theory and practice of recruitment and selection.

CO3: Realize the importance of performance management system in enhancing employee performance.

CO4: Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: Understand role of modern HRM in meeting challenges of changing business environment.

MCEC Major Elective 1

MCEC Major Elective 2

MCEC Minor Elective 1

MCOE Open Elective 1

SEMESTER IV

Core Papers

MCCC401: STRATEGIC MANAGEMENT

Course Outcome: The successful completion of this course shall enable the student:

CO1: To describe the role of Strategic Management

CO2: To understand various levels at which Strategy exist namely Corporate, Business and Functional level.

CO3: To help students learn strategic management models.

CO4: To analyze how organizations make decisions in response to rapid changes that occur due to environmental changes.

CO5: To analyze how firms make entry into global markets and implement and evaluate strategy at an International level.

MCEC Major Elective 3

MCEC Major Elective 4

MCEC Minor Elective 2

MCOE Open Elective 2

LIST OF ELECTIVE COURSES

MCEC01: ACCOUNTING INFORMATION SYSTEM

Course Outcome: After completing the course, the student will be able to:

CO1: Explain basic concepts of Accounting Information Systems, business processes and understand the role of Accounting Information Systems in businesses and organizations.

CO2: Prepare and use information systems documentation techniques to understand and document information system.

CO3: To know importance of control mechanisms related to AIS.

CO4: Pass on skills of advance technologies in Accounting Information System.

CO5: Be up-to-date on contemporary issues in Accounting Information System.

MCEC02: STRATEGIC COST ANALYSIS AND PERFORMANCE EVALUATION

Course Outcome: After completing the course, the student will be able to:

CO1: Describe strategic cost analysis techniques and apply these techniques for performance evaluation and managing a profitable and competitive enterprise.

CO2: Explain the concept of target costing, life costing techniques, and Kaizen costing.

CO3: Comprehend strategic decision using techniques in various spheres of organizational operations.

CO4: Know the price setting strategies and their implementation in terms of preparing of activity-based budgets in comparison traditional budgets.

CO5: Understand the management of JIT system and decision making under constraints.

MCEC03: FORENSIC ACCOUNTING AND FRAUD EXAMINATION

Course Outcome: After completing the course, the student will be able to:

CO1: Understand forensic accounting.

CO2: Describe various kinds of corporate frauds.

CO3: Develop the strategies to prevent corporate fraud, use fraud investigation techniques, Inquiry methods generate Fraud reports and discuss Policy implications at top management level

CO4: Discuss about Banking, Insurance and Capital Market Frauds.

CO5: Do Legal follow-up, including evidence gathering.

MCEC04: GLOBAL FINANCIAL REPORTING AND DISCLOSURE

Course Outcome: After completing the course, the student will be able to:

CO1: Know the developments in accounting theory, financial reporting and disclosure practices at the national and international level.

CO2: Explain terms such as incomes, revenues, expense, losses, and gains.

CO3: Understand valuation of assets and liabilities and depreciation accounting according to different methods.

CO4: Understand valuation of intangible assets

CO5: Learn accounting standards and their construction, the state-of-the-art developments in accounting standards worldwide and in India.

MCEC05: HUMAN RESOURCE DEVELOPMENT

Course Outcome: After completing this course the students will be able to:

CO1: Build an understanding, perspective and appreciation for HRD as discipline, process and activity.

CO2: Critically evaluate the existing theoretical edifice of HRD in order to draw a sketch of HRD relevant in present times.

CO3: Develop skills to assess need for HRD intervention, design learning and development programs and evaluation of HRD programs.

CO4: Develop a perspective to understand organizational dynamics and learning challenges possessed by organizational and social complexities.

CO5: Integrate human with technology and other emerging realities in order to understand how theory unfolds itself in present world of practice.

MCEC06: STRATEGIC HUMAN RESOURCE MANAGEMENT

Course Outcome: After completing this course the students will be able:

CO1: To develop a perspective of Strategic Human Resource Management and be able to distinguish the strategic approach to human resources from the traditional functional approach.

CO2: To align the HR strategy with overall corporate strategy and to apply functional strategies of HR.

CO3: To develop a theoretical base through existing research in the domain of SHRM and its practice.

CO4: To link HR with firm performance and evaluate HR effort.

CO5: To provide an overview of contemporary issues related to SHRM and its unfolding areas in future.

MCEC07: INDUSTRIAL RELATIONS AND COMPENSATION LAWS

Course Outcome: The successful completion of this course shall enable the student:

CO1: To understand facets of interactions between the employer and the employees and the resultant disputes.

CO2: To imbibe how to interact, negotiate and transact with Trade Unions balancing and improving the relations between the employer and the employees.

CO3: To acquaint with the basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.

CO4: To design and understand the Tax structure by the principals involved and premise of the grant of bonus, wages, and minimum wages to workers.

CO5: To provide the insights about reforms in industrial relations in India and also providing knowledge about the latest amendments in compensation laws in India.

CO6: To comprehend various pay structures and their designing in context of statutes of India.

MCEC08: HUMAN RESOURCE ANALYTICS

Course Outcome: The successful completion of this course shall enable the student.

CO1: To understand role of analytics in Human Resource Management.

CO2: To develop knowledge about HR Metrics and types of analytics in HR.

CO3: To critically analyze the HR effectiveness and its impact on employee life cycle & experience.

CO4: To enable students to analyze data driven insights out of HR analytics.

CO5: To help in implementation of predictive modelling and dashboards in HR.

MCEC09: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Outcome: After successful completion of this course the student should be able to:

- CO1: Understand the environment of investment and risk return framework.
- CO2: Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.
- CO3: Analyse equity shares using different approaches and models.
- CO4: Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.
- CO5: Understand and analyse futures and options, use various options trading strategies and critically examine various innovations in derivatives market.

MCEC10: FINANCIAL INSTITUTIONS AND MARKETS

Course Outcome: After doing this course, students should be able to:

- CO1: Understand the working of financial institutions and markets both individually and as an interlinked system.
- CO2: Understand the factors affecting interest rates and yield curve and the importance of change in interest rates for all constituents of the financial system
- CO3: Understand the organization, role, functioning and need for regulation of different types of financial markets and the implications of the same on society.
- CO4: Understand the organization, role, functioning and need for regulation of different types of non-depository institutions like mutual funds, pension funds, insurance, venture capital, private equity and hedge funds and the implications of the same on society.
- CO5: Critically analyze the pivotal role of banking in a financial system and the reasons for it being among the most tightly regulated industries in the world.
- CO6: Understand the impediments to financial inclusion and critically evaluate different ways of developing sustainable financial inclusion. Also critically analyse the working of the micro finance industry.

MCEC11: INTERNATIONAL FINANCIAL SYSTEM

Course Outcome: After doing this course, students should be able to:

- CO1: Understand the relevance and implications of global imbalances.
- CO2: Understand the factors affecting exchange rates and the inter linkages among them.
- CO3: Critically analyze the evolution of the international monetary system both in terms of historical construct and its implications for the contemporary system.
- CO4: Understand the evolution and spread of international financial markets and the implications of globalized finance.
- CO5: Understand international banking and its consequences for the international financial system.
- CO6: Understand the causes and consequences of financial crises in both developing and developed countries, the similarities and differences between the crises and implications of different ways of handling the crisis.

MCEC12: INTERNATIONAL FINANCIAL MANAGEMENT

Course Outcomes: The successful completion of this course shall enable the student:

- CO1: To understand the basic concepts of Multinational firms, environment of international financial management and foreign exchange market;
- CO2: To understand financial viability of capital expenditure plans and risk in financial decision making;
- CO3: To analyse issues related to various finance functions of MNCs;
- CO4: To understand translation, transaction, and economic exposure to exchange rate changes;
- CO5: To understand portfolio management techniques and its risk.

MCEC13: ADVERTISING AND SALES MANAGEMENT

Course Outcomes: The successful completion of the course shall enable the student:

CO1: To know the basics of marketing communication and the processes.

CO2: To develop an understanding of strategic and tactical level decisions involved in development of an advertisement and their application

CO3: To know about possible arrangements for organizing and evaluating advertising efforts

CO4: To comprehend the ethical issues and social aspects of advertising.

CO5: To understand the process involved in personnel selling, its management and its implications for relationship development.

CO6: To explain the decisions involved in planning and organizing the sales efforts.

CO7: To explain the decisions involved in salesforce management and the related issues

MCEC14: INTERNATIONAL MARKETING MANAGEMENT

Course Outcomes: On successful completion of the course, the students should be able to:

CO1: Describe concept and nature of international marketing, international marketing environment and its components, understand the process of international market segmentation, selection and positioning, and critically assess the suitability of different modes of entry into international markets.

CO2: Understand decisions related to international product planning and pricing.

CO3: Explain methods for promoting a product in foreign markets and understand issues involved with designing of international promotion strategy.

CO4: Describe decisions related to international channel and physical distribution strategies.

CO5: Identify and describe emerging trends and issues in international marketing.

MCEC15: CONSUMER BEHAVIOUR

Course Outcomes: The successful completion of this course shall enable the student:

CO1: To understand consumer behaviour and its relationship with marketing concepts;

CO2: To understand the process of consumer decision making and its application;

CO3: To describe the underlying variables resulting into differences in consumer decision making;

CO4: To understand the attitude-behaviour relationship and its related models;

CO5: To know the socio-cultural factors affecting consumer decision making.

MCEC16: SUPPLY CHAIN MANAGEMENT AND LOGISTICS

Course Outcomes: The successful completion of this course shall enable the student to:

CO1: Describing fundamental supply chain management and logistics concepts at macro and micro levels.

CO2: Understanding the role of Relationship Marketing in SCM

CO3: Understand the foundational role of logistics as it relates to procurement, transportation, and warehousing and inventory.

CO4: Develop an understanding of Performance Measurement, Supply Chain Metrics (KPIs), Balanced Score Card Approach and Benchmarking.

CO5: Analyzing the importance of the third party and fourth party logistic outsourcing. Develop an understanding of the Technology in logistics and Green Supply Chain Management.

MCEC17: INDIA'S FOREIGN TRADE AND INVESTMENT

Course Outcomes: The successful completion of this course shall enable the student:

- CO1. To make the students understand India's position in the international paradigm of business and trade.
- CO2. To equip the students to critically evaluate the India's foreign trade policy and its economic relations.
- CO3. To make students realize the role of Indian government in promoting India's foreign trade.
- CO4. To develop the skills among students to anticipate various regulatory and legal aspects related to India's foreign trade.

MCEC18: EXPORT MARKETING

Course Outcomes: The successful completion of this course shall enable the student to:

- CO1: Envisage export marketing challenges and opportunities and developing an export marketing strategy.
- CO2: Understand foreign consumer behavior and prepare export market plan.
- CO3: Understand the product and pricing decisions for export marketing and describe methods of export pricing.
- CO4: Explore the foreign markets and locate foreign customers.
- CO5: Describe export documentation, cargo insurance and manage export operations.
- CO6: Understand the role of export marketing facilitators for in foreign trade.

MCEC19: EXIM PROCEDURES AND DOCUMENTATION

Course Outcomes: On completion of this course, the student should be able to:

- CO1: Appreciate the role of documentation in international trade.
- CO2: Assess the importance of terms of contract from an international perspective.
- CO3: Apply the concepts learned in terms of delivery and international trade pricing to actual transactions.
- CO4: Evaluate the different methods of payments used in international trade.
- CO5: Identify the frauds prevalent during international trade exchanges.
- CO6: Understand the role of commercial and regulatory documents.

MCEC20: INTERNATIONAL TRADE LOGISTICS

Course Outcomes: On completion of this course, the student should be able to:

- CO1: Appreciate the importance of logistics in international trade.
- CO2: Understand the concept of marketing logistics.
- CO3: Assess the modes of transportation and their benefits, and the importance of ocean Transport.
- CO4: Understand the multimodal transport system.
- CO5: Be apprised of the duties/obligation/responsibilities associated with the multimodal transport system.
- CO6: Understand the cargo clearance procedure and formalities.

MCEC21: CORPORATE LAWS: CASES AND APPLICATIONS

Course Outcomes: The successful completion of this course shall enable the students:

- CO1: To understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.
- CO2: To imbibe the legal and procedural aspects relating to company board, company meetings and distribution of dividend.

CO3: To analyse and apprehend the provisions of Companies Act 2013 regarding the concepts, reasons and modes of winding up.

CO4: To synthesis company processes, meetings and decisions with the implications of judicial pronouncements.

CO5: To equip with framework provided for safe investments and companies surveillance by SEBI.

CO6: To comprehend and evaluate working of depositories, their functions, duties and obligations including participants therein.

MCEC22: INDUSTRIAL LAWS: CASES AND IMPLEMENTATION

Course Outcomes: The successful completion of this course shall enable the students:

CO1: To understand the regulatory aspects and the broader procedural aspects involved in pensions and provident fund processes.

CO2: To acquaint the various compensatory benefits available to workers under state insurance act and understand the administration processes involved in the same.

CO3: To comprehend and analyse the working of pension, provident fund, state insurance or compliance departments of factories.

CO4: To judge the actual organisational situations in context of industrial disputes and build synthesis via case-based learning and handle industrial disputes with detailed knowledge of actual organizational scenarios.

CO5: To imbibe company processes with the implications of judicial pronouncements with respect to social security of workers via payment of gratuity.

CO6: To familiarise with the rights and liabilities of trade unions in a factory and also making them aware of real-life examples through judicial pronouncements.

CO7: To apprise the compensatory benefits available in case of employment injury in accordance with Indian statutes.

MCEC23: PRINCIPLES AND PRACTICE OF TAXATION

Course Outcomes: The successful completion of this course shall enable the students:

CO1: To understand the meaning and scope of tax policy and types of taxes.

CO2: To analyse the significance and determinants of tax-GDP ratio and understand other concepts central to taxation policy such as tax effort, tax equity and tax incidence.

CO3: To appreciate the significance and application of buoyancy and elasticity of tax revenue.

CO4: To become aware of the dynamics of international taxation and methods adopted by countries to alleviate international double taxation.

CO5: To examine the causes of tax evasion and tax avoidance along with methods adopted by countries to curb tax evasion and avoidance.

CO6: To assess the rationale, benefits and costs of various kinds of tax incentives offered by governments.

CO7: To understand the Constitutional provisions pertaining to taxes in India.

MCEC24: CORPORATE TAX STRUCTURE AND PLANNING

Course Outcome: After successful completion of this course, students will be able to:

CO1: Compute tax liability of a company

CO2: Consider tax implications while taking business decisions

CO3: Assess impact of taxation on trade off of financial decisions

CO4: Independently undertake corporate tax planning.

MCEC25: BANKING PRODUCTS AND PRACTICE

Course Outcomes: After doing this course, students should be able to:

- CO1: Understand the evolution and current state of the Indian banking industry.
- CO2: Understand the different services and products offered by banks and the challenges associated with them.
- CO3: Understand the regulatory structure within which the banking system operates.
- CO4: Understand and analyse the different risks faced by banks and the risk management mechanism.
- CO5: Analyse the major banking scams in India and the world.

MCEC26: INSURANCE PRODUCTS AND PRACTICE

Course Outcomes: On successful completion of the course students should be able to:

- CO1: Appreciate the role of Insurance in Risk Management.
- CO2: Comprehend the regulatory environment of insurance.
- CO3: Understand the basic considerations that drive the operation of insurance.
- CO4: Determine the various forms of insurance that can arise in practice.
- CO5: Develop products for life, general and health insurance.

COMOE01: ENTREPRENEURSHIP AND NEW VENTURE PLANNING

Course Outcomes: The successful completion of this course shall enable the student:

- CO1: To be familiarised with the fundamentals of entrepreneurship and its role in economic development and to motivate them towards entrepreneurial activities.
- CO2: To understand the concept of entrepreneurial leadership and stimulate them to think innovative as entrepreneurs.
- CO3: To write effective business plans for establishing and managing any business venture.
- CO4: To know how to skills among students to raise the funding for the business from different sources for a startup venture.
- CO5: To form a business entity in the light of the legal and regulatory framework in India.

COMOE02: LEGAL ENVIRONMENT OF BUSINESS

Course Outcomes: The successful completion of this course shall enable the student to:

- CO1: Create premise and clear understanding for legal aspects of transfer of property.
- CO2: Comprehend and utilize laws relating to Societies and Trusts for start-ups and entrepreneurial ventures, independently.
- CO3: Comprehend and utilize laws relating to Intellectual Property, Patents, Copyright, Trademark etc.
- CO4: Provide comprehensive knowledge about competition and consumer protection, establishment and functioning of trusts and society form of business.
- CO5: Learn about the legitimate rights and obligations under The Right to Information Act.
- CO6: Know about environmental laws.

COMOE05: LIFE SKILLS AND COMMUNICATION

Course Outcomes: The successful completion of this course shall enable the student:

- CO1: To understand the meaning and grand narrative of life.
- CO2: To learn to leverage psychological capital.
- CO3: To understand the role of society and technology in life.
- CO4: To understanding nuances of communication.
- CO5: To learn the meaning of work.

COMOE06: INDIAN ETHOS AND LEADERSHIP

Course Outcomes: The successful completion of this course shall enable the student to:
CO1: Know the relevance of Indian Ethos and management lessons from scriptures.
CO2: Understand ethical codes and value system in the work culture.
CO3: Know the approaches to leadership through Indian Traditions.
CO4: Understand different approaches of leadership from India.
CO5: Know contemporary Indian leadership practices as followed by leaders in modern organizations.

COMOE07: FINANCIAL MODELING USING EXCEL

Course Outcomes: The successful completion of this course shall enable the student to:
CO1: Understand the foundations of financial modeling using spreadsheets.
CO2: Build financial models for business analysis.
CO3: Build financial models for forecasting and to make projected financial statements.
CO4: Apply modeling tools and techniques for valuation.
CO5: Use financial models for decisions in uncertainty.