

COURSE OUTCOMES

B.COM.

B.COM First Year

Sem	Type of course	Course Name	Course Outcome
1	DSC	DSC- 1.1 Business Organisation and Management	CO1.Explain the dynamics of business organisations and recent management practices. CO2. Describe varied perspectives related to the business environment and entrepreneurship. CO3. Analyse how the organisations adapt to an uncertain environment and decipher decision making techniques. CO4. Analyse the relationship amongst functions of management i.e. planning, organizing, directing and controlling. CO5. Analyse the change in the working pattern of modern organisations.
1	DSC	DSC- 1.2 Business Laws	CO1. Analyse the basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions. CO2. Describe various modes of discharge of contract and remedies available in case of breach. CO3. Recognize and differentiate between the special contracts. CO4. Analyse the rights and obligations under the Sale of Goods Act. CO5. Attain skills to form and manage entrepreneurial ventures as LLP.
1	DSC	DSC- 1.3 Financial Accounting	CO1. Analyse the generally accepted accounting principles while recording transactions and preparing financial statements. CO2. Demonstrate the accounting process under a

			<p>computerized accounting system.</p> <p>CO3. Measure business income applying relevant accounting standards.</p> <p>CO4. Evaluate the impact of depreciation and inventories on Business Income.</p> <p>CO5. Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations. prepare the accounts for Inland Branches, Departments and Leases</p>
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Sem	Type of Course	Course Name	Course Outcomes
2	DSC	DSC- 2.1 Corporate Accounting	<p>CO1. Analyse accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.</p> <p>CO2. Describe the preparation of Financial Statements of Companies manually as well as using online software.</p> <p>CO3. Interpret the Valuation of Intangible Assets and Shares</p> <p>CO4. Describe accounting for Amalgamation and Internal Reconstruction of Companies.</p> <p>CO5. Demonstrate the preparation of Annual Reports of companies.</p>
2	DSC	DSC- 2.2 Company Law	<p>CO1. Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.</p> <p>CO2. Recognize the basic legal documents and their usage essential for formation of a company.</p> <p>CO3. Analyse the process and documents required for raising capital for the company.</p> <p>CO4. Understand the process of company meetings and corporate decision making.</p>

			CO5. Know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.
2	DSC	DSC- 2.3 Human Resource Management	CO1. Develop a clear understanding on the importance of human resource management. CO2. Analyse the concept and sources of recruitment and selection process. CO3. Design performance appraisal techniques. CO4. Devise effective compensation schemes that enhance employee satisfaction and encourage employee retention. CO5. Cater to the dynamics of the business environment.

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3	Core	Business Statistics BC: DSC- 3.1	CO1. Examine and interpret various descriptive properties of statistical data. CO2. Identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context. CO3. Analyse the underlying relationship between variables and perform predictive analysis using regression models. CO4. Analyse the trends and tendencies over a period through time series analysis. CO5. Identify and apply index numbers to real life situations.
3	Core	Fundamentals of Financial Management BC: DSC- 3.2	CO1. Understand thoroughly the conceptual framework of financial management. Further learners will have an insight into the concept of time value of money and risk and return. CO2. Analyse capital budgeting process and demonstrate decision making ability using different techniques of capital budgeting. CO3. Demonstrate the computation of cost of capital; critically analyse, understand and demonstrate different capital structure theories and factors affecting capital structure decision of a firm

			<p>CO4. Analyse, understand and demonstrate different theories of dividend and factors affecting dividend policy.</p> <p>CO5. Understand the concept of working capital and demonstrate the estimation of working capital requirement of a firm; critically examine and decide optimum credit policy for a firm.</p>
3	Core	Principles of Marketing BC: DSC- 3.3	<p>CO1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.</p> <p>CO2. Describe the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p>CO3. analyse the process of value creation through marketing decisions involving product development.</p> <p>CO4. analyse the marketing decisions involving product pricing and its distribution.</p> <p>CO5. explore marketing decisions involving product promotion and also to equip them with the knowledge of various developments in the marketing area that may govern marketing decisions of a firm.</p>

4	Core	Entrepreneurship & New Venture Planning BC: DSC- 4.1	CO1. Describe distinct entrepreneurial traits. CO2. Recognise the process and nature of entrepreneurship. CO3. Identify the different ways in which entrepreneurs manifest in start-ups. CO4. Comprehend the entrepreneurial process for initiating new venture creation. CO5. Design strategies for the successful implementation of innovative ideas of new ventures.
4	Core	Cost Accounting BC: DSC- 4.2	CO1. Discuss and analyze the different cost concepts. CO2. Determine various components of cost of production. CO3. Compute unit cost and total cost by preparing a cost statement. CO4. Compute employee cost, employee productivity and employee turnover. CO5. Determine cost for different industries using job costing, process costing, contract costing and service costing.
4	Core	International Business BC: DSC- 4.3	CO1. Analyse the process of globalization and its impact on growth of international business. CO2. Evaluate the changing dynamics of the diverse international business environment. CO3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted. CO4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations. CO5. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.

B.COM FINAL YEAR

Sem	Type of course	Course Name	Course Outcome
5	DSE	BC 5.1 Income Tax Law & Practice	<p>CO1. Understand the basic concepts of income tax and determine the residential status of different persons;</p> <p>CO2. Compute income under the heads ‘salaries’ and ‘income from house property’;</p> <p>CO3. Compute income under the heads ‘profits and gains of business or profession’ and ‘capital gains’;</p> <p>CO4. Compute income under the head ‘income from other sources’ and understand the provisions relating to income of other persons included in assessee’s total income; and</p> <p>CO5. Understand various deductions and computation of total income and tax liability of individuals.</p>
5	DSE	BC 5.2: Business Eco	<p>CO1. Explain the nature and scope of Business Economics.</p> <p>CO2. Analyse how consumers try to maximize their satisfaction by spending on different goods.</p> <p>CO3. Identify the relationship between inputs used in production and the resulting outputs and costs.</p> <p>CO4. Analyse and interpret various facets of and pricing under different market situations.</p> <p>CO5. Analyse about the contemporary issues and applications in Micro Economics.</p>
5	DSE	BC 5.3 Management Accounting	<p>CO1. Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Management; distinction between cost control and cost reduction</p> <p>(a) understand budgetary control system as a tool of managerial planning and control; prepare various types of budgets.</p>

			<p>(b) understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios</p> <p>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 through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost indifference point.</p> <p>CO3. Understand the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques</p> <p>CO4. Demonstrate and facilitate basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement.</p>
5	DSE	BC 5.1 Organizational Behaviour	<p>CO1. Demonstrate understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations.</p> <p>CO2. Analyse the various means of managing people at workplace.</p> <p>CO3. Interpret the complex nature of human behaviour and group dynamics.</p> <p>CO4. Critically evaluate leadership styles and strategies.</p> <p>CO5. Summarize the ways to build supportive organisational culture</p>
5	DSE	BC 5.7 Auditing	<p>CO1. Summarize the basic concepts of auditing and acquaint with latest developments in the area of auditing;</p> <p>CO2. Describe the need of auditing and role of auditors;</p> <p>CO3. Demonstrates the principles, procedures and techniques of auditing;</p>

			<p>CO4. Interpret the contents of audit reports;</p> <p>CO5. Analyse the provisions of Companies Act, 2013 relating to auditor and auditing</p>
5	DSE	BC 5.4 Sustainability Marketing	<p>CO1. Describe the need of sustainable marketing in view of environmental, legal and ethical aspects.</p> <p>CO2. Explore the opportunities for sustainable marketing strategies.</p> <p>CO3. Identify the consumer behaviour for sustainable marketing</p> <p>CO4. Demonstrate how sustainable marketing can be applied in marketing mix strategies.</p> <p>CO5. Discover the case studies of legal framework for sustainable marketing.</p>
5	GE	BC 5.1 General Management	<p>CO1. Understand the evolution of management and its significance</p> <p>CO2. Comprehend and analyse applicability of managerial functions</p> <p>CO3. Understand the role of decision-making in business</p> <p>CO4. Analyse the role of directing in management</p> <p>CO5. understand the function of controlling and contemporary issues in management</p>
5	SEC	Communication in Professional Life	<p>CO1. improve presentation skills to be learnt by effective use of verbal and non-verbal communication for the professional field.</p> <p>CO2. acquire practical employability skills to be disseminated through focussed sessions on practical employable knowledge.</p> <p>CO3. enhance professional communication.</p> <p>CO4. improve persuasion and negotiation skills which will be useful for the professional field.</p>

4	Core	Business Analytics BC: DSC- 6.1	<p>CO1. describe skills for computation and aggregation of data using spreadsheet.</p> <p>CO2. explain data with the help of pivot tables and pivot charts.</p> <p>CO3. analyse data using R Packages and interpret the results.</p> <p>CO4. identify Linear Regression Models using spreadsheet & R and interpret the results.</p> <p>CO5. examine textual data analysis using R.</p>
4	Core	Corporate Governance BC: DSC- 6.2	<p>CO1. describe the concept and significance of corporate governance in a business setup and</p> <p>CO2. analyse the role of board of directors.</p> <p>CO3. explain important dimensions in corporate governance.</p> <p>CO4. analyse global corporate failures, understand International Codes and its implications.</p> <p>CO5. comprehend corporate governance regulatory framework in India.</p> <p>CO6. assess and analyse the problems of corporate governance in Indian Inc.</p>
4	Core	GST & Custom & Laws BC: DSC- 6.3	<p>CO1. understand the rationale of Goods and Services Tax (GST), constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council;</p> <p>CO2. interpret the meaning of supply under GST law, differentiate between intra-state and inter-state supply, provisions related to place of supply, time of supply and compute the value of supply;</p> <p>CO3. understand the utilization of input tax credit and the provisions of reverse charge mechanism;</p> <p>CO4. understand various returns under GST and payment of taxes; and</p> <p>CO5. understand concepts of Customs Act, various custom duties and computation of the assessable value for charging customs duty.</p>

4	DSE	Human Resource Development BC: DSE- 6.1	CO1. implementing experiential sessions. CO2. analyse the role of HRD strategies in organisations CO3. apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process CO4. explore the role of training needs of employees CO5. evaluate the training methods used in industry
4	DSE	Advertising BC: DSE- 6.3	CO1. analyse communication objectives behind advertising of various products and services; CO2. elucidate various advertising and media elements in the advertising decisions; 3. examine the ethical and legal issues of advertising;
4	DSE	Export Import Management BC: DSE- 6.7	CO1. analyse the basics of export-import management in India. CO2. evaluate various export incentives and schemes designed for business firms and exporters. CO3. organise and plan the documents required for export and import transactions and export finance. CO4. analyse the different operations involved in executing export orders. CO5. summarize the procedure and documentation formalities, practices and regulations governing export trade. CO6. create awareness about India's policy reforms to promote export competitiveness
4	GE	Business Organisation BC: GE- 6.1	CO1. analyse the dynamics of business organisations CO2. describe the various forms of business organisations CO3. examine varied perspectives related to business environment and entrepreneurship. CO4. appreciate the change in working pattern of modern organisations