

## Course Outcomes

### B.com Hons

#### 1<sup>st</sup> year

Sem	Type of course	Course Name	Course Outcome
1	Core	BCH: DSC- 1.1 Management Principles and Applications	CO1- Describe the various levels of management and applicability of management principles. CO2- Evaluate a company 's competitive landscape as per Porter 's Five-force model. CO3- Demonstrate various types of authority, delegation and decentralization in authority CO4- Demonstrate various types of leadership styles and identify the motivation techniques used by leaders. CO5- Discuss the impact of emerging issues in management.
1	Core	BCH: DSC- 1.2 Business Laws	CO1- Examine 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	Core	BCH: DSC- 1.3 Financial Accounting	CO1- Apply the generally accepted accounting principles while recording transactions and preparing financial statements. CO2- Demonstrate the accounting process under a computerised accounting system. CO3- Measure business income applying relevant accounting standards. CO4- Evaluate the impact of depreciation and inventories on Business Income. CO5- Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations. CO6- prepare the accounts for Inland Branches, Departments and Leases.
1	General Elective	BCH: GE- 1.1 Business Organisation	CO1- Examine the dynamics of the most suitable form of business organisations in different situations. CO2- Evaluate the various elements affecting the business environment. CO3- Analyse business models for different organisations. CO4. Record and report emerging issues and challenges of business organisations. CO4- Defend changes in the working pattern of modern organisations
1	General Elective	BCH: GE- 1.3 Marketing for Beginners	CO1- Evaluate the companies following societal marketing concepts and along with their social initiatives. CO2- Judge the segmentation of a product, service, event, organisation of companies. CO3- Analyse the process of value creation through marketing decisions involving product, pricing and its distribution. CO4- Compare the pricing strategies of various companies. CO5. Explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.

1	Skill Enhancement Course	BCH: SEC- 1.1 Business Organisation	CO1- Examine the dynamics of the most suitable form of business organisations in different situations. CO2- Evaluate the various elements affecting the business environment. CO3- Analyse business models for different organisations. CO4- Record and report emerging issues and challenges of business organisations.
1	Skill Enhancement Course	BCH: SEC- 2.2 Personal Financial Planning	CO5- Defend changes in the working pattern of modern organisations. CO1- Understand the meaning and appreciate the relevance of financial planning. CO2- Understand the concept of investment planning and its methods. CO3- Examine the scope and ways of personal tax planning. CO4- Analyse insurance planning and its relevance. CO5- Develop insight into retirement planning and its relevance.
1	Skill Enhancement Course	BCH: SEC- 1.3 Finance For Everyone	CO1- Understand the importance of financial literacy and the institutions providing financial services. CO2- Prepare a financial plan, budget and manage personal finances. CO3- Open, avail and manage services offered by banks. CO4. Open, avail and manage services offered by post offices. CO4- Plan for life insurance and property insurance. 6. choose instruments for investment in shares.
1	Skill Enhancement Course	BCH: SEC- 1.4 Digital Marketing	CO1- Identify and assess the impact of digital technology in transforming the business environment and also the customer journey. CO2- Describe the functioning of the digital marketers and how it is different than the traditional marketing practices CO3- Explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc. CO4- Gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India CO5- Compare the pricing strategy of new products launched. CO6- Prepare a report on channels of distribution used for several products.
2	Core	BCH: DSC- 2.1 Corporate Accounting	CO1- Examine the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company. CO2- Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not. CO3- Prepare a report on amalgamation of companies from news articles. CO4- The preparation of financial statements of companies manually as well as using online software. CO5. Analyse the voluntary and mandatory information contained in the financial statements.
2	Core	BCH: DSC- 2.2 Company Law	CO1- Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules. CO2- Recognize the basic legal documents and their usage essential for formation of a company. CO3- Analyse the process and documents required for raising capital for the company. CO4- Evaluate the process of company meetings and corporate decision making. CO5- Know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.
2	Core	BCH: DSC- 2.3	CO1- Demonstrate necessary skills to design an HR policy that improves the work environment. CO2- Analyse job requirements and prepare a Human Resource Plan

		Human Resource Management	CO3- Match the skills with the job requirement and preparation of report on job analysis CO4- Organize an onboarding programme in an organisation CO5- Describe and apply the use of different kinds of training and development strategies in real life situations CO6- Organize counselling sessions for employees for better psychological health CO7- Create incentive schemes for diverse job roles to enhance satisfaction and improve retention of employees CO8- Design HR policies for employee engagement and experience; grievance redressal, employee health, safety, welfare, and social security, for employees to attain stress-free work life balance.
2	General Elective	BCH: SEC- 2.2 Personal Financial Planning	CO1- Understand the meaning and appreciate the relevance of financial planning. CO2- Understand the concept of investment planning and its methods. CO3- Examine the scope and ways of personal tax planning. CO4- Analyse insurance planning and its relevance. CO5- Develop insight into retirement planning and its relevance.
2	General Elective	BCH: SEC- 2.3 Personal Selling	CO1- Describe the theoretical and practical aspect of personal selling. CO2- Demonstrate the sales presentations. CO3- Develop and execute the selling skills in different situations. CO4- Build the ability and confidence to face customer grievances and objections.
2	General Elective	BCH: GE- 2.2 Financial Management For Beginners	CO1- Understand the overview of finance, the concept of time value of money and risk & return. CO2- Learn financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques. CO3- Analyse the cost of capital, capital structure and leverage. CO4- Examine dividend & working capital dividend decisions.
2	General Elective	BCH: GE- 2.3 Sales Promotion	CO1- Develop a sales promotion campaign. CO2- Design different tools for sales campaign CO3- Analyse the need of a particular tool. CO4- Examine the public relation management. CO5 -Contribute positively in business.

**COURSE OUTCOMES**  
**B.Com. (Hons.)**  
**II Year**

Sem	Type of Course	Course Name	Course Outcomes
3	Core	Business Mathematics BCH: DSC- 3.1	CO1- Assess the applicability of matrices as mathematical tools in representing a system of equations. CO2- Apply differential calculus to solve simple business problems. CO3- Evaluate business problems involving complex linear relationships between decision variables and their determining factors. CO4- Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money. CO5- Develop programming for business problems involving constrained optimisation.
3	Core	Financial Management BCH: DSC- 3.2	CO1- analyse the conceptual framework of financial management and will have an insight into the concept of time value of money and risk and return. CO2- analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting. CO3- compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm. CO4- analyse and understand different theories of dividend and factors affecting dividend policy. CO5- examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.
3	Core	Principles Of Marketing BCH: DSC- 3.3	CO1- develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm. CO2- explore the dynamics of consumer Behaviour and process of market selection through STP. CO3- analyse the process of value creation through marketing decisions involving product development. CO4- analyse the process of value creation through marketing decisions involving product pricing and its distribution. CO5- analyse 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
3	DSE	Organisational Behaviour BCH: DSE- 3.1	CO1- demonstrate understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations. CO2- analyse the various means of managing people at the workplace. CO3- interpret the complex nature of human behaviour and group dynamics. CO4- critically evaluate leadership styles and strategies. CO5- summarise the ways to build supportive organisational culture

3	DSE	Brand Management BCH: DSE- 3.3	CO1- Comprehend the conceptual framework of brand management CO2- Analyse brand positioning strategies of popular brands and explore their life cycle CO3- Design and implement brand strategies CO4- Discuss the concept of brand equity CO5- Explore recent issues in branding
3	GE	Basics of Advertising BCH: GE- 3.2	CO1- Identify communication objectives behind advertising various products and services. CO2- Evaluate the importance of advertising appeals. CO3- Explain various media elements in the advertising decisions. CO4- Examine the role of various advertising agencies. CO5- Evaluate the effectiveness of advertising campaigns.
3	GE	Investing in Stock Markets BCH: GE- 3.3	CO1- Evaluate the investment environment as well as risk & return framework. CO2- Conduct fundamental analysis to identify underpriced/overpriced securities. CO3- Conduct technical analysis to make buy and hold decisions in the stock market. CO4- Describe the functioning of Indian Stock Market. CO5- Analyse mutual funds as an investment alternative.
3	VAC	Digital empowerment	CO1- Use ICT and digital services in daily life. CO2- Develop skills to communicate and collaborate in cyberspace using social platforms, teaching/learning tools. CO3- Understand the significance of security and privacy in the digital world. CO4- Evaluate ethical issues in the cyber world
3	VAC	Financial literacy	CO1- Develop proficiency for personal and family financial planning CO2- Apply the concept of investment planning CO3- Ability to analyse banking and insurance products CO4- Personal tax planning
3	SEC	Innovation and Entrepreneurship	CO1- Encourage the process of creative thinking and innovation CO2- Build an entrepreneurial perspective to identify and tackle problems and explore new opportunities CO3- Gain insight into building business models and plans CO4- Identify tools and strategies that entrepreneurs may use for start-up, innovation and reinvention CO5- Understand how to go from an idea to product and scale it up for sustainability CO6- Develop skills to work in teams and build connections, collaborations and social networks
3	SEC	Social Media Marketing	CO1- Evaluate the role of social media in marketing, advertising and public relations. CO2- Assess the optimal use of various social media platforms for social media marketing. CO3- Analyse the importance of social media for developing an effective marketing plan, and assess ways to measure its performance.

			CO4- Describe practical skills required for creating and sharing content through online communities and social networks. CO5- Demonstrate and appreciate social media ethics to use social media spaces effectively
3	SEC	Business Communication	CO1- After studying this course, students will be able to explain the need for communication in management. CO2- After studying this course, students will be able to appreciate the need of effective writing for communication. CO3- After studying this course, students will be able to demonstrate the skill of effective report writing and summarizing annual reports. CO4- After studying this course, students will be able to analyse business correspondence and e-correspondence. CO5- After studying this course, students will be able to appreciate oral presentations.
4	Core	Business Statistics BCH: DSC- 4.1	CO1- Examine and understand the various descriptive properties of statistical data. CO2- Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context. CO3- Analyse the underlying relationships between the variables to use simple regression models. CO4- Analyse the trends and tendencies over a period of time through time series analysis. CO5- Examine and apply index numbers to real life situations.
4	Core	Cost Accounting BCH: DSC- 4.2	CO1- Understand and analyse the different cost concepts. CO2- Analyse 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 BCH: DSC- 4.3	CO1- Analyse the process of globalization and its impact on the growth of the 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 the benefits and costs of FDI.
4	DSE	Human Resource Development BCH: DSE- 4.1	CO1- Examine the evolution of HRD. 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	Sustainability Marketing BCH: DSE- 4.3	CO1- Describe the need of sustainable marketing in view of environmental, legal and ethical aspects. CO2- Explore the opportunities for sustainable marketing strategies. CO3- Identify the consumer behaviour for sustainable marketing. CO4- Demonstrate how sustainable marketing can be applied in marketing mix strategies. CO5- Discover the case studies of legal framework for sustainable marketing
4	GE	Basics of Organisation Behaviour BCH: GE- 4.1	CO1- Analyse the working of organisations and human Behaviour. CO2- Apply the concepts of OB in managing people at the workplace. CO3- Critically evaluate the role of motivation theories in guiding human behaviour. CO4- Recognise diverse leadership styles and strategies. CO5- Summarise the ways to build supportive organisational culture.
4	GE	Personal Financial Planning BCH: GE- 4.2	CO1- Analyse the meaning and appreciate the relevance of financial planning. CO2- Appraise the concept of investment planning and its methods. CO3- Examine the scope and ways of personal tax planning. CO4- Analyse insurance planning and its relevance. CO5- Identify the need for retirement planning and its relevance.
4	VAC	Digital empowerment	CO1- Use ICT and digital services in daily life. CO2- Develop skills to communicate and collaborate in cyberspace using social platforms, teaching/learning tools. CO3- Understand the significance of security and privacy in the digital world. CO4- Evaluate ethical issues in the cyber world
4	VAC	Financial literacy	CO1- Develop proficiency for personal and family financial planning CO2- Apply the concept of investment planning CO3- Ability to analyse banking and insurance products CO4- Personal tax planning
4	SEC	Innovation and Entrepreneurship	CO1- Encourage the process of creative thinking and innovation CO2- Build an entrepreneurial perspective to identify and tackle problems and explore new opportunities CO3- Gain insight into building business models and plans CO4- Identify tools and strategies that entrepreneurs may use for start-up, innovation and reinvention CO5- Understand how to go from an idea to product and scale it up for sustainability CO6- Develop skills to work in teams and build connections, collaborations and social networks

4	SEC	Social Media Marketing	<p>CO1- Evaluate the role of social media in marketing, advertising and public relations.</p> <p>CO2- Assess the optimal use of various social media platforms for social media marketing.</p> <p>CO3- Analyse the importance of social media for developing an effective marketing plan, and assess ways to measure its performance.</p> <p>CO4- Describe practical skills required for creating and sharing content through online communities and social networks.</p> <p>CO5- Demonstrate and appreciate social media ethics to use social media spaces effectively</p>
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**COURSE OUTCOMES**  
**B.Com. (Hons.)**  
**III Year**

Sem	Type of course	Course Name	Course Outcome
5	DSC	BCH 5.1- Income Tax Law and Practice	CO1- Analyze the basic concepts of income tax and determine the residential status of different persons. CO2- Compute income under the heads 'salaries' and 'income from house property'. CO3- Compute income under the heads 'profits and gains of business or profession' and 'capital gains'. CO4- Compute income under the head 'income from other sources' and understand the provisions relating to clubbing of income and set-off losses. CO5- Analyze various deductions and computation of total income and tax liability of individuals.
5	DSC	BCH 5.2- Business Economics	CO1- Examine the nature and scope of business economics. CO2- Analyze how consumers try to maximize their satisfaction by spending on different goods. CO3- Evaluate the relationship between inputs used in production and the resulting outputs and costs. CO4- Analyze and interpret various facets of and pricing under different market situations. CO5- Discuss the contemporary issues and applications in micro economics.
5	DSC	BCH 5.3- Management Economics	CO1- Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting. CO2- Analyze budgetary control system as a tool of managerial planning and control CO3- Evaluate the standard costing system as a tool of managerial control. CO4- Recognize the concept of marginal costing and cost-volume-profit analysis. CO5- Analyze techniques of decision making. 6. Discuss the concept of responsibility accounting and performance measurement.
5	DSE	DSE 5.5- Auditing	CO1- Discuss basic concepts of auditing and acquaint with latest developments in the area of auditing. CO2- Describe the need of auditing and the role of auditors. CO3- Demonstrate the principles, procedures and techniques of auditing. CO4- Interpret the contents of audit reports. CO5- Analyze the provisions of companies act, 2013 relating to auditor and auditing.
5	DSE	DSE 5.3- Consumer	CO1- Describe the concept of consumer and post-purchase voicing of consumer grievances.

		Affairs and Sovereignty	CO2- Demonstrate how to exercise the consumer rights provided under Consumer Protection Act, 2019. CO3- Discuss the filing, hearings, and appeal provisions. CO4- Identify the role of industry regulators in consumer protection. CO5- Discuss the recent developments in consumer protection in India.
5	DSE	DSE 5.6- Export Import Management	CO1- Analyze the basics of export-import management in India. CO2- Recognize the export-import procedure. CO3- Evaluate various export incentives and schemes designed for business firms and exporters. CO4- Discuss the legal framework of custom law. CO5- Discuss Government schemes to promote export competitiveness.
5	DSE	DSE 5.7- Public Administration and Business	CO1- Discuss the basic concept of public administration and its relevance for business. CO2- Recognize the difference between public administration and business administration. CO3- Analyze the concept of good society and its impact on business. CO4- Analyze the impact of the political system on the business environment in India. CO5- Evaluate the impact of the judicial system on the business environment in India. CO6- Assess the impact of governance and public policies on business.
5	GE	GE 5.1- Fundamentals of Human Resource Management	CO1- Examine the organizational human resource processes. CO2- Compare job analysis, job description, and job design. CO3- Evaluate the relevance and methods of training and development. CO4- Recognize the requisite skills in performance appraisal and compensation of employees. CO5- Analyze the need of Employee Maintenance in the organization and study the Emerging issues in HRM.
6	Core	DSC 6.1- Business Analytics	CO1- Describe skills for computation and aggregation of data using spreadsheets. CO2- Analyze data with the help of pivot tables and pivot charts. CO3- Analyze data using R packages and interpret the results. CO4- Compare linear regression models using spreadsheet & r and interpret the results. CO5- Examine textual data analysis using R.
6	Core	DSC 6.2- Corporate Governance	CO1- Describe the concept and significance of corporate governance in a business setup. 2. CO2- CO2- Analyze the role of the board of directors. CO3- Discuss important dimensions in corporate governance. CO4- Analyze global corporate failures; understand international codes and its implications. CO5- Discuss corporate governance regulatory framework in India. CO6- Assess and analyze the problems of corporate governance in Indian Inc.
6	Core	DSC 6.3- Goods and Services Tax	CO1- Analyse 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

		(GST) and Customs Law	CO2- Interpret the meaning of supply under GST law, differentiate between intra-state and interstate supply, provisions related to place of supply, time of supply and compute the value of supply. CO3- Evaluate the utilization of input tax credit and the provisions of reverse charge mechanism. CO4- Analyse various returns under GST and payment of taxes. CO5- Evaluate the concepts of Customs Act, various custom duties and computation
6	DSE	DSE 6.6- Business Research Methodology	CO1- Analyse research concepts, its types and steps in the research process. CO2- Formulate research problems and assimilate various types of research design.
			CO3- Create scales, sampling techniques and design data collection tools. CO4- Recognise various techniques of data analysis and interpretation. CO5- Prepare a complete research report in appropriate format.
6	DSE	DSE 6.3- Advertising	CO1- Discuss communication objectives behind advertising of various products and services. CO2- Describe advertising appeals, elements of print and broadcast advertisement. CO3- Elucidate various advertising and media elements in the advertising decisions. CO4- Discuss advertising effectiveness. CO5- Explain various organizational arrangements and examine the ethical and legal issues of advertising.
6	GE	GE 6.1- Leadership Development	CO1- Describe the meaning of the term leadership and various theories of leadership. CO2- Interpret the various situations and decide the style of leadership based on the situation. CO3- Discuss the theories of culture and its impact on leadership. CO4- Recognize the concept of E Leadership in pandemic. CO5- Analyze styles of several leaders and demonstrate qualities of a good leader.
6	SEC	Personal Financial Planning	CO1- Describe the meaning and appreciate the relevance of financial planning. CO2- Describe the concept of investment planning and its various methods. CO3- Discuss the ways of tax planning and various methods. CO4- Analyze various Insurance planning ways and their relevance. CO5- Analyze Retirement planning and its benefits.



# 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.

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

### **B.Com. II Year**

3	Core	<p>Business Statistics</p> <p>BC: DSC- 3.1</p>	<p>CO1. Examine and interpret various descriptive properties of statistical data.</p> <p>CO2. Identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.</p> <p>CO3. Analyse the underlying relationship between variables and perform predictive analysis using regression models.</p> <p>CO4. Analyse the trends and tendencies over a period through time series analysis.</p> <p>CO5. Identify and apply index numbers to real life situations.</p>
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3	Core	Fundamentals of Financial Management BC: DSC- 3.2	<p>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.</p> <p>CO2. Analyse capital budgeting process and demonstrate decision making ability using different techniques of capital budgeting.</p> <p>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> <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>

6	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 &amp; R and interpret the results.</p> <p>CO5. examine textual data analysis using R.</p>
6	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>
6	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>

6	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
6	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;
6	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
6	GE	Business Organization 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