

COURSE OUTCOMES

COMMERCE

B.Com. (Hons.)

Sem	Type of Course	Course Name	Course Outcomes
1	Core	BCH 1.2 - Financial Accounting	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.
1	Core	BCH 1.3 - Business Laws	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.
2	Core	BCH 2.2 – Corporate Accounting	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.
2	Core	BCH 2.3 – Corporate Laws	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.

			<p>CO4: Equip the students with framework of dividend distribution and role of auditors in a company.</p> <p>CO5: Comprehend and evaluate working of depositories and their functions in stock markets.</p>
3	Core	BCH 3.1 – Human Resource Management	<p>CO1: Understand basic nature and importance of human resource management.</p> <p>CO2: Analyze the current theory and practice of recruitment and selection.</p> <p>CO3: Realize the importance of performance management system in enhancing employee performance.</p> <p>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.</p> <p>CO5: Understand role of modern HRM in meeting challenges of changing business environment.</p>
3	Core	BCH 3.2 – Income Tax Law and Practice	<p>CO1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO2: Identify the five heads in which income is categorized and compute income under the heads ‘Salaries’ and ‘Income from House Property’.</p> <p>CO3: Compute income under the head ‘Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources.’</p> <p>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.</p> <p>CO5: develop the ability to file online returns of income.</p>
3	Core	BCH 3.3 – Management Principles and Applications	<p>CO1: Understand the evolution of management and apprehend its effect on future managers.</p> <p>CO2: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.</p> <p>CO3: Comprehend the changes happening in organisation structure over time.</p> <p>CO4: Analyze the relationship amongst functions of management i.e., planning, organizing, directing and controlling.</p> <p>CO5: Appreciate the changing dynamics of management practice.</p>
3	SEC	BCH 3.5 (a) – E-Commerce	<p>CO1: Understand the basics of E-commerce, current and emerging business models.</p> <p>CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.</p>

			<p>CO3: Enhance the students' skills for designing and developing website.</p> <p>CO4: Identify the emerging modes of e-payment.</p> <p>CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce.</p>
3	SEC	BCH 3.5 (b) – Training and Development	<p>CO1: Learn the practical applications of training and development theories in recent times.</p> <p>CO2: Learn to design training programmes for diverse workforce.</p> <p>CO3: Understand the role of development officers.</p> <p>CO4: Evaluate training and development programmes.</p> <p>CO5: Recognize the mechanism of career development programmes.</p>
3	SEC	BCH 3.5 (c) – Digital Marketing	<p>CO1: Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.</p> <p>CO2: Understand how marketers think, conceptualize, test continuously to optimise their product search on digital platforms.</p> <p>CO3: Illustrate how the effectiveness of a digital marketing campaign can be measured.</p> <p>CO4: Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation.</p> <p>CO5: appreciate the need for regulatory framework for digital marketing in India.</p>
3	SEC	BCH 3.5 (d) – Personal Tax Planning	<p>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.</p> <p>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.</p> <p>CO3: Devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.</p> <p>CO4: Use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.</p> <p>CO5: Use deductions to reduce taxable income and use rebates to reduce tax liability.</p>
3	SEC	BCH 3.5 (e) – Communication and Documentation in Business	<p>CO1: Realize the significance of effective communication in business.</p> <p>CO2: Learn business vocabulary and understand varied ways/methods to present business plans.</p>

			<p>CO3: Gain knowledge on drafting of official letters and documents.</p> <p>CO4: Develop appropriate skills for report writing and different ways of documentation.</p> <p>CO5: Understand the role of information technology for enabling business communication and documentation.</p>
3	SEC	BCH 3.5 (f) – Personal Finance and Planning	<p>CO1: Understand the meaning and relevance of Financial Planning.</p> <p>CO2: Familiarize with regard to the concept of Investment Planning and its methods.</p> <p>CO3: Examine concept of Personal Tax Planning.</p> <p>CO4: Analyze Insurance Planning and its relevance.</p> <p>CO5: Develop insights into Retirement planning and its relevance.</p>
4	Core	BCH 4.1 – Cost Accounting	<p>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.</p> <p>CO2: Understand the accounting and control of material and labour cost.</p> <p>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</p> <p>CO4: Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.</p> <p>CO5: Understand cost accounting book keeping systems and reconciliation of cost and financial account profits.</p>
4	Core	BCH 4.2 – Business Mathematics	<p>CO1: Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.</p> <p>CO2: Develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.</p> <p>CO3: Acquire competence to use computer for mathematical computations, especially with Big data.</p> <p>CO4: Obtain critical thinking and problem-solving aptitude.</p> <p>CO5: Evaluate the role played by mathematics in the world of business and economy.</p>

4	Core	BCH 4.3 – Computer Applications in Business	<p>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.</p> <p>CO2: Handle document creation for communication.</p> <p>CO3: Acquire skills to create and make good presentations.</p> <p>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.</p> <p>CO5: Understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.</p>
4	SEC	BCH 4.5 (a) – Computerised Accounting System	<p>CO1: Understand Computerized Accounting System environment.</p> <p>CO2: Create structure of Computerized Accounting System for a business firm.</p> <p>CO3: Record day to day business transactions in Computerized Accounting System.</p> <p>CO4: Make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making.</p> <p>CO5: Perform verification and audit activities for the voucher entries passed in computerized accounting environment.</p>
4	SEC	BCH 4.5 (b) – Business Research Methods & Analytics	<p>CO1: Understand meaning and scope of business research.</p> <p>CO2: Familiarize with research terminologies and various types of research design.</p> <p>CO3: Get an insight into various scaling techniques and sources of data collection.</p> <p>CO4: Get acquainted with various techniques of data analysis and its implications.</p> <p>CO5: Have basic learning of analytics in business.</p>
4	SEC	BCH 4.5 (c) – Leadership and Team Development	<p>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.</p> <p>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.</p> <p>CO3: Recognize the dynamics of group decision making.</p> <p>CO4: Understand the working of various teams in organisations.</p> <p>CO5: Evaluate the role of women as leader and using various social media platforms as</p>

			effective means of communication in contemporary world as a leader.
4	SEC	BCH 4.5 (d) – Collective Bargaining & Negotiation Skills	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.
4	SEC	BCH 4.5 (e) – E-Filing of Returns	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.
4	SEC	BCH 4.5 (f) – Cyber Crimes and Laws	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 conforming to the regulatory framework and not falling under the ambit of cybercrimes. CO5: Analyse the cases and find pertinent facts for resolutions.
5	Core	BCH 5.1 – Principles of Marketing	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.

			<p>CO4: Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.</p> <p>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.</p>
5	Core	BCH 5.2 – Financial Management	<p>CO1 - Explain the nature and scope of financial management as well as time value of money and risk return trade off.</p> <p>CO2 – Analyze capital budgeting process and capital budgeting techniques.</p> <p>CO3 - Estimate various capital structure theories and factors affecting capital structure decisions in a firm.</p> <p>CO4 - Critically examine various theories of dividend and factors affecting dividend policy.</p> <p>CO5 - Evaluate working capital requirement.</p>
5	DSE	BCH 5.3 (a) – Management Accounting	<p>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.</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 using mathematical and graphical approaches; and the application in businesses.</p> <p>CO3: Understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.</p> <p>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.</p> <p>CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.</p>

5	DSE	BCH 5.3 (b) – Organizational Behaviour	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.
5	DSE	BCH 5.3 (d) – Entrepreneurship development	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.
5	DSE	BCH 5.4 (a) – Corporate tax Planning	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.
5	DSE	BCH 5.4 (b) – Financial Markets, Institutions and Services	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.

5	DSE	BCH 5.4 (c) – Advertising and Personal Selling	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.
5	DSE	BCH 5.4 (d) – Business Statistics	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.
6	Core	BCH 6.1 – Auditing and Corporate Governance	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.
6	Core	BCH 6.2 – Goods and Services Tax (GST) and Customs Law	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

			<p>paying GST and to know the procedure for claiming refund under GST law.</p> <p>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.</p> <p>CO5: Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.</p>
6	DSE	BCH 6.3 (a) – Fundamentals of Investment	<p>CO1: Explain investment environment and concept of return & risk.</p> <p>CO2: Understand bond valuation & role of credit rating agencies.</p> <p>CO3: Examine equity approaches.</p> <p>CO4: Analyze two securities portfolio using Harry Markowitz model, calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.</p> <p>CO5: Evaluate investors protection framework.</p>
6	DSE	BCH 6.3 (b) – Compensation Management	<p>CO1: Acquaint with basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.</p> <p>CO2: Identify the internal and external environmental factors that have an impact on pay structure of an organisation.</p> <p>CO3: Understand the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.</p> <p>CO4: Understand international compensation rules to meet requirement of overseas workforce.</p> <p>CO5: Know various compensation laws to meet employee satisfaction.</p>
6	DSE	BCH 6.3 (c) – Business Tax Procedures and Management	<p>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.</p> <p>CO2: Understand the procedure of assessment and filing of appeals.</p> <p>CO3: Know penalties for offences related to income tax, provisions relating to undisclosed income, and provisions of search and seizure.</p> <p>CO4: Understand the concept of GAAR and conditions for levy of Securities Transaction Tax.</p> <p>CO5: Know Information Technology network of Income Tax Department and learn about various Income Tax authorities and their powers.</p>

6	DSE	BCH 6.3 (d) – Consumer Affairs and Customer Care	<p>CO1: Understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.</p> <p>CO2: Learn how to pursue the consumer rights under consumer protection act 1986.</p> <p>CO3: Understand the procedure of filing a complaint.</p> <p>CO4: Analyse the role of industry regulators in consumer protection.</p> <p>CO5: Comprehend the hearings, enquiry and appeal provisions.</p>
6	DSE	BCH 6.4 (a) – Financial Reporting & Analysis	<p>CO1: Describe the conceptual framework of financial reporting have an understanding the components of financial statements.</p> <p>CO2: Identify major disclosures to be made in the annual report by the listed companies.</p> <p>CO3: Explain techniques of analysis of financial statements.</p> <p>CO4: Analyze and interpret financial statements of companies using the case study method.</p> <p>CO5: Gain understanding of emerging areas in financial reporting - Accounting for Ecommerce business, value added statements and Integrated Reporting.</p>
6	DSE	BCH 6.4 (b) – Banking and Insurance	<p>CO1: understand the meaning and scope of Banking with functions of Banks and their role into banking.</p> <p>CO2: Familiarize with regard to operations of Banking and various services and benefits.</p> <p>CO3: Develop insights on lending operations of banking and causes of NPA into banking sector.</p> <p>CO4: Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.</p> <p>CO5; Understand the types of Insurance and Regulatory framework of Insurance.</p>
6	DSE	BCH 6.4 (c) – Project Management & Techniques	<p>CO1: Explain the concept and attributes of projects, project management system, process and its principles.</p> <p>CO2: Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.</p> <p>CO3: Analyse project appraisal in public & private sector and estimate shadow prices and social discount rate.</p> <p>CO4: Examine project risk and performance assessment.</p> <p>CO5: Evaluate project management techniques using case studies.</p>
6	DSE	BCH 6.4 (d) – International Business	<p>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.</p>

			<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
6	DSE	BCH 6.4 (e) – Industrial Relations and Labour Laws	<p>CO1: Understand evolution of industrial relations and its significance in managerial world.</p> <p>CO2: Imbibe how to interact, negotiate and transact with trade unions.</p> <p>CO3: Acquaint with the basic framework of collective bargaining and workers’ participation.</p> <p>CO4: Design and understand the discipline measures and address grievance mechanisms.</p> <p>CO5: Understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.</p>

GENERIC ELECTIVE (GE) Courses for Honours Courses (For students other than B.Com. (Hons.))

Sem	Type of Course	Course Name	Course Outcomes
1	GE	BCH 1.4 (a) – Basics of Accounting	<p>CO1: Gain an understanding of theoretical framework of accounting</p> <p>CO2: Explain the concept of accounting equation and accounting process</p> <p>CO3: Develop understanding of depreciation and inventory</p> <p>CO4: Understand financial statements of a company</p> <p>CO5: State the meaning, objectives and significance of different types of ratios.</p>

1	GE	BCH 1.4 (b) – Business Organization and Management	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.
2	GE	BCH 2.4 (a) – Entrepreneurship	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.
2	GE	BCH 2.4 (b) – Finance for Non-Finance Executives	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.
3	GE	BCH 3.4 (a) -Investing in Stock Markets	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.

3	GE	BCH 3. 4 (b) – Human Resource Management	<p>CO1: Understand different tools used in forecasting and planning human resource needs.</p> <p>CO2: Demonstrate the ability to prepare a selection strategy for a specific job.</p> <p>CO3: Understand the significance of different methods of performance appraisal.</p> <p>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.</p> <p>CO5: Understand modern HRM to meet the challenges of changing business environment.</p>
3	GE	BCH 3.4 (c) – Fundamentals of Marketing	<p>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.</p> <p>CO2: Understand the complexities involved in various targeting and positioning decisions.</p> <p>CO3: Take effective decisions for launching new products and to understand the implications of different pricing strategies.</p> <p>CO4: Develop the skills to design the promotion-mix strategies.</p> <p>CO5: Familiarize about the current trends in marketing to take proactive measures while taking marketing decisions.</p>
4	GE	BCH 4.4 (a) Insurance and Risk Management	<p>CO1: Understand the Concept of Risk, it's types, sources and measurements.</p> <p>CO2: Learn the Concepts and Principles of Insurance and its operations.</p> <p>CO3: Develop insights into various types of Insurance.</p> <p>CO4: Examine the Legal aspects of Insurance contract and Actuaries.</p> <p>CO5: Familiarize with the Regulatory Framework of Insurance.</p>
4	GE	BCH 4.4 (b) Project Management and Techniques	<p>CO1 Familiarize with the concept of project management and its attributes.</p> <p>CO2 Understand project planning and project analysis.</p> <p>CO3 Perform project appraisal.</p> <p>CO4 Examine project risk and conduct performance assessment and quality management of the project.</p> <p>CO5 Learn cases in project management.</p>

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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.

Sem	Type of Course	Course Name	Course Outcomes
I	Core	BC 1.2 - Financial Accounting	<p>After completing the course, the student shall be able to:</p> <p>CO1: Build an understanding of theoretical framework of accounting and be able to prepare financial statements.</p> <p>CO2: Explain and determine depreciation and inventory value.</p> <p>CO3: Develop understanding of accounting for hire purchase transactions and lease transactions.</p> <p>CO4: Understand branch and departmental accounting.</p> <p>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.</p>
I	Core	BC 1.3 – Business Organisation & Management	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand dynamics of business organisations and management practices with respect to stakeholders.</p> <p>CO2: Understand varied perspectives related to business environment and entrepreneurship.</p> <p>CO3: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.</p> <p>CO4: Analyze the relationship amongst functions of management i.e., planning, organizing, directing and controlling.</p> <p>CO5: Appreciate the change in working pattern of modern organisations.</p>

II	Core	BC 2.2 – Business Laws	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.</p> <p>CO2: Handle the execution of special contracts used in different types of business.</p> <p>CO3: Learn legitimate rights and obligations under The Sale of Goods Act.</p> <p>CO4: Acquire skills to initiate entrepreneurial ventures as LLP.</p> <p>CO5: Understand the fundamentals of Internet based activities under The Information and Technology Act.</p>
II	Core	BC 2.3 – Business Mathematics and Statistics	<p>After completing the course, the student shall be able to:</p> <p>CO1: Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems.</p> <p>CO2: Develop an understanding of the various averages and measures of dispersion to describe statistical data.</p> <p>CO3: Understand the relationship between two variables through correlation and regression.</p> <p>CO4: Understand the construction and application of index numbers to real life situations.</p> <p>CO5: Understand the trends and tendencies over a period of time through time series analysis.</p>
III	Core	BC 3.1 – Company Law	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.</p> <p>CO2: Comprehend and appropriately use the basic legal documents essential for operations and management of company.</p> <p>CO3: Distinguish between varied company processes, meetings and decisions.</p> <p>CO4: Know the framework of dividend distribution and role of auditors in a company.</p> <p>CO5: Understand and evaluate working of depositories and their functions for working in stock market.</p>

III	Core	BC 3.2 – Income Tax Law & Practice	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO2: Identify the five heads in which income is categorised and to compute income under the heads ‘Salaries’ and ‘Income from House Property’.</p> <p>CO3: Compute income under the head ‘Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources’.</p> <p>CO4: Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.</p> <p>CO5: Compute tax liability of individuals and firms and understand the provisions of filing return of income</p>
III	SEC	BC 3.5 (a) – Computer Applications in Business	<p>After completing the course, the student shall be able to:</p> <p>CO1: Handle document creation for communication.</p> <p>CO 2: Acquire skills to create and make good presentations.</p> <p>CO 3: Make various computations in the area of accounting and finance and present business data using appropriate charts.</p> <p>CO4: Process and analyze the business data and generalize the work sheets for better understanding of the business environment and decision making.</p> <p>CO5: Understand and apply the various database concepts and tools in the related business areas.</p>
III	SEC	BC 3.5 (b) – Cyber Crimes & Laws	<p>After completing the course, the student shall be able to:</p> <p>CO1: Identify cyber risk associated with online activities.</p> <p>CO2: Learn safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.</p> <p>CO3: Identify the threats attached with using different popular virtual places or platforms.</p> <p>CO4: Generate and preserve electronic evidences for personal and professional use.</p>

			CO5: Work in virtual space safely and with business process or products confirming to the regulatory framework and not falling under the ambit of cybercrimes.
IV	Core	BC 4.2 – Corporate Accounting	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.
IV	Core	BC 4.3 – Cost Accounting	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.
IV	SEC	BC 4.4 (a) – E-Commerce	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.
IV	SEC	BC 4.4 (b) – Investing in Stock Markets	After completing the course, the student shall be able to:

			<p>CO1 - Understand the basics of Investing, the Investment Environment as well as Risk & Return.</p> <p>CO2 – Learn Indian securities market including the Derivatives Market.</p> <p>CO3 - Learn EIC framework and conduct Fundamental Analysis.</p> <p>CO4 - Understand Technical Analysis.</p> <p>CO5 - Understand the Mutual funds market and learn to Invest in Mutual Funds.</p>
IV	SEC	BC 4.4 (c) – Personal Tax Planning	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the concept of Tax Planning and relevance of residential status to plan the scope of income.</p> <p>CO2: Apply critical thinking and problem-solving skills to minimize tax liability.</p> <p>CO3: Devise tax planning strategy in relation to income from house property and business.</p> <p>CO4: Devise tax planning strategies w.r.t. capital gains and income from other sources.</p> <p>CO5: Understand provisions related to clubbing and certain deductions under Income Tax Act.</p>
V	DSE	BC 5.1 (a) – Human Resource Management	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the concept of HRM and its role in effective business administration.</p> <p>CO2: Understand the role of recruitment and selection in relation to organisation’s business and HRM objectives.</p> <p>CO3: Explain the importance of performance management system in enhancing employee performance.</p> <p>CO4: Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.</p> <p>CO5: Recognize emerging horizons of HRM and also enduring international HRM, eHRM, HRIS.</p>
V	DSE	BC 5.1 (b) – Principles of Marketing	<p>After completing the course, the student shall be able to:</p> <p>CO1: Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p>

			<p>CO2: Understand the dynamics of consumer behavior and process of market selection through STP stages.</p> <p>CO3: Learn about marketing decisions related to product produced by a firm.</p> <p>CO4: Learn about marketing decisions involving product pricing and its distribution.</p> <p>CO5: Learn marketing decisions involving product promotion.</p>
V	DSE	BC 5.1 (c) – Auditing and Corporate Governance	<p>After completing the course, the student shall be able to:</p> <p>CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.</p> <p>CO2: Understand the concept of corporate governance in organisations and its essence for management.</p> <p>CO3: Provide and assimilate information leading to failure of organisation and corporate scams.</p> <p>CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: Recognise the essence of ethics in business.</p>
V	DSE	BC 5.1 (d) – Financial Reporting and Analysis	<p>After completing the course, the student shall be able to:</p> <p>CO1-Describe the conceptual framework of financial reporting to have an understanding of components of financial statements.</p> <p>CO2- Identify major disclosures related to financial statements.</p> <p>CO3- Explain techniques of analysis of financial statements.</p> <p>CO4-Analyze and interpret financial statements of companies.</p> <p>CO5- Gain understanding of emerging areas in financial reporting - Accounting for Ecommerce business, value added statements and Integrated Reporting.</p>
V	DSE	BC 5.1 (e) – Document Management System	<p>After completing the course, the student shall be able to:</p> <p>CO1: Appreciate the importance of effective documentation in business.</p> <p>CO2: Understand traditional methods of documentation.</p> <p>CO3: Understand significance and utility of modern documentation methods.</p>

			<p>CO4: Practice business documentation with the help of real-life cases.</p> <p>CO5: Understand complexities involved in field project work.</p>
V	DSE	BC 5.2 (a) – Fundamentals of Financial Management	<p>After completing the course, the student shall be able to:</p> <p>CO1 – Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.</p> <p>CO2 – Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.</p> <p>CO3 – Examine various Capital structure theories and estimating cost of capital.</p> <p>CO4 – Critically examine basic Theories and policies of Dividend.</p> <p>CO5 – Estimate working capital along with an overview of cash receivables and inventory.</p>
V	DSE	BC 5.2 (b) – Goods & Services Tax (GST) and Customs Laws	<p>After completing the course, the student shall be able to:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>CO4: Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering and avoidance of dual control.</p> <p>CO5: Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.</p>
V	DSE	BC 5.2 (c) – Training and Development	<p>After completing the course, the student shall be able to:</p> <p>CO1: Link training and development to company's strategy effectively and assess training needs of the people working in the organisation.</p>

			<p>CO2: Apply various methods of training and development in real life situations.</p> <p>CO3: Design, develop, and conduct management development programmes.</p> <p>CO4: Evaluate the effectiveness of training and development programmes.</p> <p>CO5: Leverage the emerging trends in training and development field.</p>
V	DSE	BC 5.2 (d) – Industrial Laws	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the schemes for labour and their benefits enacted under the Indian Legislature.</p> <p>CO2: imbibe how to extend the benefits of different schemes of insurance available for defined set of employees.</p> <p>CO3: Acquaint with the basic framework of payment of just and fair wages and bonus to employees of factories, industrial establishments or other establishments.</p> <p>CO4: Understand the legal structure provided for social welfare under the Gratuity Act 1972.</p> <p>CO5: Design and understand the calculation and payment of compensation under the Employees Compensation Act 1923.</p>
V	SEC	BC 5.3 (a) – Entrepreneurship Development	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p>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.</p> <p>CO3: Understand entrepreneurial process for initiating new venture creation.</p> <p>CO4: Understand social support system for garnering strength towards entrepreneurial preferences.</p> <p>CO5: Understand various dimensions of managing a business enterprise once it is formed.</p>
V	SEC	BC 5.3 (b) - Personal Finance	<p>After completing the course, the student shall be able to:</p> <p>CO1 - Understand the meaning and relevance of financial planning, time value of money & process of financial planning.</p>

			<p>CO2 - Explain the concept of investment planning and its methods.</p> <p>CO3 - Examine the concept of personal tax planning.</p> <p>CO4 - Analyse insurance planning.</p> <p>CO5 - Understand retirement planning.</p>
V	GE	BC 5.4 (a) – Human Resource Managemen	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand different tools used in forecasting and planning human resource needs.</p> <p>CO2: Demonstrate the ability to prepare strategies for acquisition of human resources.</p> <p>CO3: Understand the administrative complexities of providing a full array of benefits to employees and the ways and mean of delivering these benefits.</p> <p>CO4: Appreciate the varied initiatives undertaken to maintain human resources.</p> <p>CO5: Understand modern HRM to meet challenges of changing business environment.</p>
V	SEC	BC 5.4 (b) – Basics of Accounting	<p>After completing the course, the student shall be able to:</p> <p>CO1: Gain an understanding of theoretical framework of accounting.</p> <p>CO2: Explain the concept of accounting equation and process.</p> <p>CO3: Develop understanding of depreciation and inventory.</p> <p>CO4: Develop the skill of preparation of trading and profit and loss account and balance sheet.</p> <p>CO5: State the meaning, objectives and significance of different types of ratios.</p>
V	SEC	BC 5.4 (c) – Fundamentals of Marketing	<p>After completing the course, the student shall be able to:</p> <p>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.</p> <p>CO2: Discuss and make the students understand the complexities involved in various targeting and positioning decisions.</p> <p>CO3: Equip the students to take effective decisions for launching new products and to understand the implications of different pricing strategies.</p>

			<p>C04: Develop the skills among students to enable them to design the promotion-mix strategies.</p> <p>C05: Make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.</p>
V	SEC	BC 5.4 (d) – Business Ethics and Sustainability	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the essence of business ethics and be able to imbibe it in regular business activities.</p> <p>CO2: To relate the social responsibility of business as part of strategy for long term survival of business.</p> <p>CO3: Realize that how the concerns of corporate governance can be devastating for business survival.</p> <p>CO4: Understand the role of business in sustainable development and corporate social responsibility.</p> <p>CO5: Recognize the Global Reporting Initiatives and its challenges.</p>
VI	DSE	BC 6.1 (a) – Corporate Tax Planning	<p>After completing the course, the student shall be able to:</p> <p>CO1: Differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.</p> <p>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.</p> <p>CO3: Decipher the tax factors relevant for managerial decisions.</p> <p>CO4: Understand how to claim relief in case of double taxation of income.</p> <p>CO5: Understand tax planning with reference to business restructuring.</p>
VI	DSE	BC 6.1 (b) – Banking and Insurance	<p>After completing the course, the student shall be able to:</p> <p>CO1 - Understand the meaning and scope of Banking with functions of Banks and their role into banking.</p> <p>CO2 - Familiarize with the operations of Banking and various services and benefits.</p> <p>CO3 - Get an insight of lending operations of banking and causes of NPAs into banking sector.</p>

			<p>CO4 - Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.</p> <p>CO5 - Understand the types of Insurance and Regulatory framework of Insurance.</p>
VI	DSE	BC 6.1 (c) – Management Accounting	<p>After completing the course, the student shall be able to:</p> <p>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.</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 using mathematical and graphical approaches; and their application in businesses.</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: 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.</p> <p>CO5: Have basic understanding of techniques of performance measurement such as Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing.</p>
VI	DSE	BC 6.1 (d) – Computerised Accounting System	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand Computerized Accounting System environment</p> <p>CO2: Create structure of Computerized Accounting System for a business firm</p> <p>CO3: Record day to day business transactions in Computerized Accounting System</p> <p>CO4: Make necessary tax adjustments while recording business transactions and to generate various Accounting Reports for analysis and decision making</p>

			CO5: Perform verification and audit activities for the voucher entries passed in computerized accounting environment.
VI	DSE	BC 6.1 (e) – Financial Markets, Institutions and Services	<p>After completing the course, the student shall be able to:</p> <p>CO1 – Understand the meaning and scope of Financial Markets as well as institutions in India.</p> <p>CO2 – Familiarize the students with the concepts of Money Market and Capital Market.</p> <p>CO3 - Explain Commercial Banking and its Current developments.</p> <p>CO4 - Familiarize the students with the concept of Non-Banking Financial Companies (NBFC's).</p> <p>CO5 - Examine the Financial Services Industry.</p>
VI	DSE	BC 6.2 (a) – International Business	<p>After completing the course, the student shall be able to:</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
VI	DSE	BC 6.2 (b) – Fundamentals of Investment	<p>After completing the course, the student shall be able to:</p> <p>CO1 – Acquaint with the Investment Environment and concept of Return & Risk.</p>

			<p>CO2 – Develop the understanding of Bond valuation & role of Credit Rating agencies.</p> <p>CO3 – Understand the methods of Equity analysis approaches.</p> <p>CO4 – Analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.</p> <p>CO5 – Examine investors’ protection framework.</p>
VI	DSE	BC 6.2 (c) – Consumer Protection	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the importance of consumer buying process and to identify the alternatives available to dissatisfied consumers.</p> <p>CO2: Learn how to pursue the consumer rights under consumer protection act 1986.</p> <p>CO3: Understand the procedure of filing a complaint.</p> <p>CO4: Analyse the role of industry regulators in consumer protection.</p> <p>CO5: Comprehend the hearings, enquiry and appeal provisions.</p>
VI	DSE	BC 6.2 (d) – Organizational Behaviour	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the development of organisational behavior and its importance in managing people at the workplace.</p> <p>CO2: Understand human behavior as an individual.</p> <p>CO3: Appreciate different theories of motivation.</p> <p>CO4: Critically evaluate leadership styles and strategies.</p> <p>CO5: Understand the importance of organisational culture and learn to deal with change and stress.</p>
VI	SEC	BC 6.3 (a) – Advertising, Personal Selling & Salesmanship	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the communication objectives behind advertising and promotions.</p> <p>CO2: Understand the various message and media elements in the advertising decisions.</p> <p>CO3: Analyse the effectiveness of advertising.</p> <p>CO4: Comprehend the importance and role of personal selling.</p> <p>CO5: Understand the process of personal selling.</p>

VI	SEC	BC 6.3 (b) – Collective Bargaining and Negotiation Skills	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.
VI	GE	BC 6.4 (a) – Entrepreneurship Development	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.
VI	GE	BC 6.4 (b) – Training and Development	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.
VI	GE	BC 6.4 (c) – Finance for Non-Finance Executives	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.

			<p>CO4 – Develop insights in to two securities portfolio using Harry Markowitz model and understand CAPM.</p> <p>CO5 – Familiarize with Investors' protection framework.</p>
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