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Course Learning Outcomes over Six Semesters

SUBJECT	SEM	Course Learning Outcomes
BCH 1.2- Financial Accounting	I	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <p>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.</p>
BCH 1.3- Business Laws	I	<p>Course Learning Outcomes 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. 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.</p>
BCH 1.4(b)- Business Organization and Management	I	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <p>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.</p>

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<p>BCH 2.2 - Corporate Accounting</p>	<p>II</p>	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <p>CO1: develop an understanding of accounting for share capital and debentures</p> <p>CO2: prepare financial statements of a company</p> <p>CO3: develop an understanding of cash flow statements</p> <p>CO4: understand the accounting for amalgamation and liquidation of companies</p> <p>CO5: prepare consolidated balance sheet for Holding Co.</p>
<p>BCH 2.3- Corporate Laws</p>	<p>II</p>	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <p>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.</p> <p>CO2: follow the basic legal documents and their usage essential for operations and management of company.</p> <p>CO3: enable the students to synthesis company processes, meetings and decisions.</p> <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>
<p>BCH 2.4(a)- Entrepreneurship</p>	<p>II</p>	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <p>CO1: understand entrepreneurship as volition in context of India.</p> <p>CO2: gather knowledge and ideas on the existing support system for entrepreneurial orientation.</p> <p>CO3: understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.</p> <p>CO4: understand requirements of post-enterprise creation for effective operation of the business.</p> <p>CO5: gain knowledge on available growth strategies for implementing</p>

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		effective suitable strategy for expansion and growth.
BCH 3.1- Human Resource Management	III	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <p>CO1: understand basic nature and importance of human resource management.</p> <p>CO2: analyze the current theory and practice of recruitment and selection. 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>
BCH 3.2- Income- Tax Law and Practice	III	<p>Course Learning Outcomes 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 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>
BCH 3.3- Management Principles and Applications	III	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <p>CO1: understand the evolution of management and apprehend its effect on future managers.</p> <p>CO2: analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.</p>

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		<p>CO3: comprehend the changes happening in organization 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>
BCH 3.4(c) - Fundamentals of Marketing	III	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <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>
BCH 3.5(a)- Commerce	E-III	<p style="text-align: center;">Course Learning Outcomes</p> <p>After completing the course, the student shall be able to:</p> <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>
BCHS 3.5(c)- Digital Marketing	III	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <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</p>

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		<p>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>
BCH 4.1- Cost Accounting	IV	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <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>
BCH 4.2- Business Mathematics	IV	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <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>

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		<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>
BCH 4.3- Computer applications in Business	IV	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <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>
BCH 4.4(a)- Insurance and Risk Management	IV	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <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>
BCH 4.5(c)- Leadership and Team Development	IV	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <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</p>

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		<p>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 effective means of communication in contemporary world as a leader.</p>
BCH 5.1- Principles of Marketing	V	<p>Course Learning Outcomes</p> <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 behaviour and process of market selection through STP stages.</p> <p>CO3: understand and analyze the process of value creation through marketing decisions involving product development.</p> <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>
BCH 5.2- Financial Management	V	<p>Course Learning Outcomes</p> <p>After completing the course, the student shall be able to:</p> <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>

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		CO5 - evaluate working capital requirement
BCH 5.3(a)- Management Accounting	V	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <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>
BCH 5.4(c)- Advertising and Personal Selling	V	<p>Course Learning Outcomes 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 advertising and media elements in the advertising decisions.</p> <p>CO3: identify the ethical and legal issues of advertising.</p> <p>CO4: comprehend the importance and role of personal selling.</p> <p>CO5: understand the process of personal selling</p>
BCH 5.4(d)- Business Statistics	V	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <p>CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.</p>

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		<p>CO2: gather knowledge about various probability concepts and distributions and their business applications.</p> <p>CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.</p> <p>CO4: develop an understanding of the index numbers and their utility in daily life and stock market.</p> <p>CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.</p>
BCH 6.1- Auditing and Corporate Governance	VI	<p>Course Learning Outcome 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>
BCH 6.2- Goods and Service Tax (GST) and Customs Law	VI	<p>Course Learning Outcomes 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; avoidance of dual</p>

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		<p>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>
BCH 6.3(a)- Fundamentals of Investment	VI	<p>Course Learning Outcomes After completing the course, the student shall be able to:</p> <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>
BCH 6.4(d)- International Business	VI	<p>Course learning outcomes 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>