

B. Com (Prog.) Course Learning Outcomes

B.Com. Semester I: Paper BC 1.2: FINANCIAL ACCOUNTING

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

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

CO2: explain and determine depreciation and inventory value

CO3: develop understanding of accounting for hire purchase transactions and lease transactions

CO4: understand branch and departmental accounting

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

B.Com. Semester I Paper BC 1.3: BUSINESS ORGANISATION AND MANAGEMENT

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

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

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

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

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

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

B.Com. Semester II Paper BC 2.2: BUSINESS LAWS

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

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

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

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

CO4: acquire skills to initiate entrepreneurial ventures as LLP.

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

B.Com. Semester II Paper BC 2.3: BUSINESS MATHEMATICS AND STATISTICS

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

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

CO2: develop an understanding of the various averages and measures of dispersion to describe statistical data.

CO3: understand the relationship between two variables through correlation and regression.

CO4: understand the construction and application of index numbers to real life situations.

CO5: understand the trends and tendencies over a period of time through time series analysis.

B.Com. Semester III Paper BC 3.1: COMPANY LAW

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

CO1: understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.

CO2: comprehend and appropriately use the basic legal documents essential for operations and management of company.

CO3: distinguish between varied company processes, meetings and decisions.

CO4: know the framework of dividend distribution and role of auditors in a company.

CO5: understand and evaluate working of depositories and their functions for working in stock market.

B.Com. Semester III Paper BC 3.2: INCOME TAX LAW & PRACTICE

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

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

CO2: identify the five heads in which income is categorised and to compute income under the heads 'Salaries' and 'Income from House Property'.

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

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.

CO5: compute tax liability of individuals and firms and understand the provisions of filing return of income.

B.Com. Semester III Paper BC 3.4 (a): COMPUTER APPLICATIONS IN BUSINESS

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

CO1: handle document creation for communication.

CO 2: acquire skills to create and make good presentations.

CO 3: make various computations in the area of accounting and finance and present business data using appropriate charts.

CO4: process and analyze the business data and generalize the work sheets for better understanding of the business environment and decision making.

CO5: understand and apply the various database concepts and tools in the related business areas.

B.Com. Semester IV Paper 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

B.Com. Semester IV Paper 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.

B.Com. Semester IV Paper: 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.

B.Com. Semester V Paper BC 5.1 (b): PRINCIPLES OF MARKETING

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

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

CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.

CO3: learn about marketing decisions related to product produced by a firm.

CO4: learn about marketing decisions involving product pricing and its distribution.

CO5: learn marketing decisions involving product promotion.

B.Com. Semester V Paper BC 5.2 (a): FUNDAMENTALS OF FINANCIAL MANAGEMENT

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

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

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

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

CO4 – critically examine basic Theories and policies of Dividend.

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

B. Com. Semester V Paper BC 5.3 (a): ENTREPRENEURSHIP DEVELOPMENT

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

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

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

CO3: understand entrepreneurial process for initiating new venture creation.

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

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

B. Com. Semester VI Paper BC 6.1 (c): MANAGEMENT ACCOUNTING

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

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

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

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

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

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

B.Com. Semester VI Paper BC 6.2 (a): INTERNATIONAL BUSINESS

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

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

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

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

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

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

B.Com. Semester VI Paper BC 6.3 (a): ADVERTISING, PERSONAL SELLING AND SALESMANSHIP

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

CO1: understand the communication objectives behind advertising and promotions.

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

CO3: analyse the effectiveness of advertising.

CO4: comprehend the importance and role of personal selling. CO5: understand the process of personal selling.