



B.Com. (H)

Learning Outcomes

SEMESTER -I

DSC-1.1: MANAGEMENT PRINCIPLES AND APPLICATIONS

Learning Objectives

The course aims to familiarize the learner with extant and emerging management theories and practices for reflective and holistic thinking on management principles and practices.

Learning outcomes

The Learning Outcomes of this course are as follows:

- describe the various levels of management and applicability of management principles.
- evaluate a company's competitive landscape as per Porter's Five-force model.
- demonstrate various types of authority, delegation and decentralization in authority
- demonstrate various types of leadership styles and identify the motivation techniques used by leaders.
- discuss the impact of emerging issues in management.

DSC- 1.2: BUSINESS LAWS

Learning Objectives

To impart basic knowledge of the important business laws relevant for the inception and conduct of general and business activities with relevant case laws.

Learning outcomes

The Learning Outcomes of this course are as follows:



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- examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.
- describe various modes of discharge of contract and remedies available in case of a breach.
- recognize and differentiate between the special contracts.
- analyse the rights and obligations under the Sale of Goods Act.
- apply skills to form and manage entrepreneurial ventures as LLP.

DSC- 1.3: FINANCIAL ACCOUNTING

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of financial accounting, to impart skills for recording various kinds of business transactions and to prepare financial statements.

Learning outcomes

The Learning Outcomes of this course are as follows:

- apply the generally accepted accounting principles while recording transactions and preparing financial statements.
- demonstrate the accounting process under a computerised accounting system.
- measure business income applying relevant accounting standards.
- evaluate the impact of depreciation and inventories on Business Income.
- prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations.
- prepare the accounts for Inland Branches, Departments and Leases.



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GE: FINANCE FOR EVERYONE

Learning Objective:

- The course aims to offer an integrated approach to the understanding of concepts and applications of financial planning.

Learning Outcomes:

After completion of the course, learners will be able to:

- Explain the importance of financial literacy and the institutions providing financial services.
- Prepare a financial plan, budget and manage personal finances.
- Open, avail and manage services offered by banks.
- Open, avail and manage services offered by post offices.
- Plan for life insurance and property insurance.
- Choose instruments for investment in shares

SEMESTER -II

DSC 2.1: CORPORATE ACCOUNTING

Learning Objectives

The course aims to help learners to acquire conceptual knowledge of corporate accounting systems and to learn the techniques of preparing the financial statements of companies.

Learning Outcomes

After completion of the course, learners will be able to:



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- Analyse the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.
- Prepare financial statements of companies manually as well as using online software.
- Interpret the valuation of intangible assets and shares.
- Describe accounting for Amalgamation and Internal Reconstruction of Companies.
- Prepare Annual Reports of companies and analyse the voluntary and mandatory information contained in them.

DSC 2.2: COMPANY LAW

Learning Objectives

The course aims to develop and comprehend business and its processes in accordance with the provisions of the Companies Act, 2013 while analysing case laws.

Learning Outcomes

After completion of the course, learners will be able to:

- Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.
- Prepare the basic legal documents required for formation of a company.
- Analyse the process and documents required for raising capital for the company.
- Analyse the managerial composition of companies and examine the process of company meetings.
- Evaluate the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.



DSC 2.3: HUMAN RESOURCE MANAGEMENT

Learning Objectives

The course aims to acquaint the learners with the techniques and principles to manage human resources of an organisation for better performance and workplace environment.

Learning Outcomes

After the completion of the course, the learners will be able to:

- Evaluate the importance of contemporary and emerging HR issues.
- Analyse the concept and sources of recruitment and selection process.
- Devise employee training and development programs.
- Design performance appraisal techniques and compensation schemes.
- Design HR policies for employee engagement and experience; grievance redressal, employee health, safety, welfare, social security, and stress-free work life balance.

Learning Objectives

The Learning Objectives of this course are as follows:

- The course would introduce students to international trading and investment environment
- Create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

GE: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Learning Objectives:

- To provide an understanding of the essential elements of the financial environment in which the business firm operates. To acquaint students with the techniques of financial management and their applications for business decision making.



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Learning Outcome:

- At the end of this course, students will be equipped with the basic concepts of financial management.
- Students would understand how to coordinate various decisions to maximise wealth of an organisation in today's financial environment.
- Students will be equipped to arrive at strategic corporate finance decisions with the required accuracy which will be aided by using various excel functions.

SEMESTER -III

DSC 3.1: BUSINESS MATHEMATICS

Learning Objectives

The course aims to familiarize the learners with the basic mathematical tools with special emphasis on applications to business and economic situations.

Learning outcomes

After completion of the course, learners will be able to:

- Assess the applicability of matrices as mathematical tools in representing a system of equations.
- Apply differential calculus to solve simple business problems.
- Evaluate business problems involving complex linear relationships between decision variables and their determining factors.
- Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.
- Develop programming for business problems involving constrained optimisation.



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DSC 3.2: FINANCIAL MANAGEMENT

Learning Objectives

The course aims to enable students to acquire knowledge of principles and practice of financial management.

Learning outcomes

After completion of the course, learners will be able to:

- Analyse the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return.
- Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques.
- Estimate the cost of capital; and critically analyse different capital structure theories and factors affecting capital structure decision of a firm.
- Analyse different theories of dividend and factors affecting dividend policy.
- Estimate working capital requirements of a firm, and device optimum credit policy for a firm.

DSC 3.3: PRINCIPLES OF MARKETING

Learning Objectives

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.



Learning outcomes

After completion of the course, learners will be able to:

- Discuss basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
- Describe the dynamics of consumer Behaviour and process of market selection through STP.
- Analyse the process of value creation through marketing decisions involving product development.
- Analyse the process of value creation through marketing decisions involving product pricing and its distribution.
- Explore marketing decisions involving product promotion, and draft promotion mix strategies.

SEMESTER -IV

DSC 4.1: BUSINESS STATISTICS

Learning Objectives

The course aims to develop amongst the learners the ability to summarise, analyse and interpret quantitative information for business decision making.

Learning outcomes

After completion of the course, learners will be able to:

- Examine and understand the various descriptive properties of statistical data.
- Evaluate probability rules and concepts relating to discrete and continuous randomvariables to answer questions within a business context.



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- Analyse the underlying relationships between the variables to use simple regression models.
- Analyse the trends and tendencies over a period of time through time series analysis.
- Examine and apply index numbers to real life situations.

DSC 4.2: COST ACCOUNTING

Learning Objectives

The course aims to develop understanding among learners about contemporary cost concepts and rational approach towards cost systems and cost ascertainment. The course also aims to provide knowledge about various methods of cost determination under specific situations and to acquire the ability to use information determined through cost accounting for decision making purposes.

Learning Outcomes

After completion of the course, learners will be able to:

- Understand and analyse the different cost concepts.
- Analyse various components of cost of production.
- Compute unit cost and total cost by preparing a cost statement.
- Compute employee cost, employee productivity and employee turnover.
- Determine cost for different industries using job costing, process costing, contract costing and service costing.

DSC 4.3: INTERNATIONAL BUSINESS

Learning Objectives:



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The course aims to impart the core body of knowledge in international business to the students. The course would introduce students to the international trading and investment environment and also create awareness about emerging issues such as outsourcing and sustainable development in the context of international business.

Learning Outcomes:

After completion of the course, learners will be able to:

- Analyse the process of globalization and its impact on the growth of the international business.
- Evaluate the changing dynamics of the diverse international business environment.
- Analyse the theoretical dimensions of international trade as well as intervention measures adopted.
- Analyse the significance of different forms of regional economic integration and the roleplayed by various international economic organisations.
- Evaluate the forms of foreign direct investment and analyse the benefits and costs of FDI.

SEMESTER -V

BCH 5.1: PRINCIPLES OF MARKETING

Course Objective



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The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Learning Outcomes

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: understand and analyze the process of value creation through marketing decisions involving product development.

CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.

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.

BCH 5.2: FINANCIAL MANAGEMENT

Course Objective

To familiarize the students with the principles and practice of financial management

Course Learning Outcomes

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

CO1 - explain the nature and scope of financial management as well as time value of money and risk return trade off

CO2 – analyze capital budgeting process and capital budgeting techniques



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CO3 - estimate various capital structure theories and factors affecting capital structure decisions in a firm

CO4 - critically examine various theories of dividend and factors affecting dividend policy

CO5 - evaluate working capital requirement.

SEMESTER -VI

BCH 6.1: AUDITING AND CORPORATE GOVERNANCE

Course Objective

To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Learning Outcome

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

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.

BCH 6.2: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW



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Course Objective

To impart knowledge of principles and provisions of GST and Customs Law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

Course Learning Outcomes

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

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 paying GST and to know the procedure for claiming refund under GST law.

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.

CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.