

Course Outcome

B.COM(H)

B COM 101-Management Process and Organizational Behaviour

Course Outcome: After completion of this course students will be able to

- ☐ Identify and describe the key environmental influences and constraints on how the business operates in general.
- ☐ Recognize the principles of authority, leadership, behaviour of individual and team, motivation of team in pursuit of wider departmental and organizational aims and objectives.
- ☐ Understand management and organizational behaviour, concepts associated with continuous improvement in individual and group processes.
- ☐ Translate management and organizational behaviour theories into practice that will result in organizational effectiveness, efficiency, and human resource development.
- ☐ Understand themselves and other people at work and will be able to learn how to create effective work groups at workplaces and become effective employees in all domains of managerial work they do in the future

B COM 103- Financial Accounting

Course Outcome: After completion of this course students will be able to

- ☐ Understand the accounting process, recording, classifying, summarizing of transactions.
- ☐ Appreciate the importance of different accounting concepts and conventions and gain knowledge about the accounting standards issued by ICAI
- ☐ Identify and apply principles and regulations relating to financial accounting and the preparation of financial statements for profit and non-profit organizations.
- ☐ Understand rectification of errors, causes of difference and preparation of bank reconciliation statement.
- ☐ Critically analyse and interpret case information and be able to develop a convincing argument to present their views on relevant accounting issues.

B COM 105 - Micro Economics

Course Outcome: After completion of this course students will be able to

- ☐ Understand and describe the basic concept of economics, analyse the central economic problem, comprehend the complex business situations identify the tools and techniques provided by the economics to solve the problems.
- ☐ Analyse consumer behaviour and interpret consumer decision making in terms of utility of the product and the consequential demand for the product and services.
- ☐ Analyse the interrelationship among different types of cost and revenue and decide the best-suited level of production.
- ☐ Recognise different factors of production, analyse reasons of economies and diseconomies of scale and decide the best-suited level of production.
- ☐ Describe the features of different types of market and decide the price and output under various market situations

B COM 107- Business Communication

Course Outcome: After completion of this course students will be able to

- ☐ Conceptually and theoretically understand the foundations of business communication.
- ☐ Ensure effective written communication in a managerial environment.
- ☐ Work collaboratively in teams and present in groups as well as individually.
- ☐ Comprehend individual and group behaviour and the relevance of better interpersonal skills.
- ☐ Draft structured business messages and improved resumes and cover letters.

B COM 109- Computer Application

Course Outcome: After completion of this course students will be able to

- ☐ Understand basics about the fundamentals of computer system, the input-output devices, memory, software, operating systems and windows.

- ☐ Have hands on experience on various application software's used for office automation like MS-Word, MS-Excel and MS-PowerPoint, day-to-day problem solving, in particular for creating business documents, data analysis and graphical representations.
- ☐ Understand the fundamental hardware components that make up a computer's hardware and the role of each of these components.
- ☐ Apply IT in different industries like banking, railways, airlines, financial system, health, education, etc.
- ☐ Understand security issues related with information technology and the ways of dealing with it.

B.COM(H) II SEMESTER

B COM 102- Business Mathematics

Course Outcome: After completion of this course students will be able to

- ☐ Apply the knowledge of mathematics (algebra, matrices, calculus, optimization) in solving business problems.
- ☐ Describe and demonstrate the use of mathematical techniques with emphasis on business applications.
- ☐ Recognize the importance and value of mathematical thinking, training, and approach to problem solving, on a diverse variety of disciplines.
- ☐ Recognize and appreciate the connections between theory and applications and understand the important role math plays in all facets of the business world.
- ☐ Demonstrate mathematical skills required in mathematically intensive areas in commerce such as Finance and Economics.

B COM 104- Business Laws and Company Laws

Course Outcome: After completion of this course students will be able to

- ☐ Develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business.
- ☐ Describe and explain how companies are managed, administered and regulated and identify the essential elements of the legal system including the main sources of law.
- ☐ Recognize the legal implications relating to companies in difficulty or in crisis.
- ☐ Interpret the contract formation and their importance while making agreement.
- ☐ Recognize the rights of buyer and seller, conditions & warranties, passing of property rules and interpret and illustrate the contract during the formation of partnership.

B COM 106 - Macro Economics

Course Outcome: After completion of this course students will be able to

- ☐ Identify and explain economic concepts and theories pertaining to macroeconomics and related to the behavior of economic agents, markets, industry and firm structures, legal institutions, social norms, and government policies.
- ☐ Integrate theoretical knowledge with quantitative and qualitative evidence in order to explain past economic events and to formulate predictions on future ones.
- ☐ Evaluate the consequences of economic activities and institutions for individual and social welfare.
- ☐ Define the role of Circular Flow of income and National Income and its computation.
- ☐ Understand the tools of monetary and fiscal policy and discuss the role of Government in correcting economic disturbances.

B COM 108- Cost Accounting

Course Outcome: After completion of this course students will be able to

- ☐ Understand the basic concepts of cost accounting, its relevance, use of the concepts of cost in costing and pricing of products and activities and analysis of costs for decision making.
- ☐ Apply inventory management tools and techniques for effective inventory control and review of financial analysis of inventory management and control.

- ☐ Understand the need of labour cost control, various components of labour cost, labour turnover ratios and various incentive schemes.
- ☐ Prepare cost estimates for allocation and apportionment of overheads, calculate cost of products/services using overhead absorption rates to trace indirect costs to cost centres and use of cost information for decision making.
- ☐ Apply traditional and contemporary approaches to product costing in unit, job, contract process and operating (transport) costing environments.

B COM 110- Business Studies

Course Outcome: After completion of this course students will be able to

- ☐ Describe the basic structure and key features of various business organisations namely: sole proprietors, partnerships, limited liability companies, co-operatives, franchises, public corporations, government departments, local authorities and private-public partnerships.
- ☐ Develop an understanding of business that reflects the moral responsibility of management to all relevant stakeholders and the natural environment.
- ☐ Recognize the role of the government in business activities and its implication on business decision making.
- ☐ Know the importance of various sources of finance and role of financial markets for the development of the business.
- ☐ Gain detailed knowledge of financial institutions present in India and their role for growth of business activities.

B.COM(H) III SEMESTER

B COM 201- Marketing Management

Course Outcome: After completion of this course students will be able to

- ☐ Make marketing decisions in the context of general management.

- ☐ Control the elements of the marketing mix—satisfy customer needs and understand the process and usage of segmentation, targeting and positioning.
- ☐ Develop an understanding of how marketing initiatives by business enterprises and organizations impact society and the economy.
- ☐ Demonstrate knowledge of the strategic and tactical use of the primary decision-making areas of marketing used by organizations.
- ☐ Demonstrate knowledge of traditional and digital channels of distribution and understand the uses of traditional and digital promotional methods.

B COM 203- Management Accounting (B COM 203)

Course Outcome: After completion of this course students will be able to

- ☐ Analyze and interpret the financial data in order to help management to take decisions, make policies, strategies and control the organization effectively.
- ☐ Develop knowledge and understanding of how to prepare and process basic cost and quantitative information.
- ☐ Support management in planning and decision-making in a variety of business contexts.
- ☐ Explain the nature, source and purpose of management information and apply cost accounting techniques, prepare budgets for planning and control.
- ☐ Compare actual costs with standard costs and analyze any variance and apply performance measurements and monitor business performance.

B COM 205- Human Resource Management

Course Outcome: After completion of this course students will be able to

- ☐ Identify the importance of human resources and their effective management in organizations.
- ☐ Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.
- ☐ Analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics, and training.

- ☐ Analyze the role of recruitment and selection in relation to the organization's business and HRM objectives. This includes demonstrating the appropriate use of job descriptions, application forms and related staffing tools such as internet recruiting.
- ☐ Develop, analyze and apply advanced training strategies and specifications for the delivery of training programs.

B COM 207 - Business Ethics and Corporate Social Responsibility

Course Outcome: After completion of this course students will be able to

- ☐ Understand the ethical implications of business policies and decisions.
- ☐ Appreciate the importance of different perspectives of CSR in the business world.
- ☐ Make informed, practical judgments based upon knowledge of sound ethical principles and motivations.
- ☐ Define governance and explain its function in the effective management and control of organisations and resources for which they are accountable.
- ☐ Exercise professional value and judgment through an ethical framework that is in the best interests of society and the profession, in compliance with relevant professional codes, laws and regulations.

B COM 209- Business Statistics

Course Outcome: After completion of this course students will be able to

- ☐ Have a firm understanding of the basics of statistics and its application to analyze and create an edge for the business.
- ☐ Apply the analytical techniques in business transactions that would help in making effective business decisions.
- ☐ Understand basic statistical concepts, tabular and graphical presentation of data, measures of central tendency, dispersion, skewness, kurtosis etc. and apply discrete and continuous probability distribution to various business problems.

- ☐ Understand the strength and direction of linear relationship between variables and to predict the changes in variable due to the other variables.
- ☐ Define and learn the concept and applications of index numbers and time series in business decision making.

B COM 211- Computerized Accounting Software (TALLY)

Course Outcome: After completion of this course students will be able to

- ☐ Understand the working with well-known multi-lingual business, accounting and inventory management software i.e. Tally ERP.9.
- ☐ Appreciate not just the theoretical knowledge but also the practical knowledge which make them ready with required skills for employability in the job market.
- ☐ Utilise this fully integrated, and highly reliable software exclusively to meet the needs of small and medium businesses.
- ☐ Create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.
- ☐ Automate and integrate all the business operations, such as sales, finance, purchasing, inventory, and manufacturing.

B.COM(H) IV SEMESTER

B COM 202- Fundamentals of Financial Management

Course Outcome: After completion of this course students will be able to

- ☐ Describe the effects of decision making of finance manager on shareholders wealth maximization.
- ☐ Analyze the role of time value of money and its use for valuing asset and have a thorough understanding of financial statements be able to evaluate and analyze cash flows statements.

- ☐ Interpret and illustrate the investment, financing and dividend policy decision making in an organization.
- ☐ Recall different procedures in deciding the best alternatives out of various alternatives. Appraise different capital budgeting methods and their applications.
- ☐ Examine the working capital needs and financing of the firm and apply methods to measure the operating efficiency of business.

B COM 204- Auditing

Course Outcome: After completion of this course students will be able to

- ☐ Describe the audit and other assurance engagements, corporate governance, internal and statutory audit, types of audit and objectives of audit.
- ☐ Recognize risk assessment, audit planning, documentation and audit evidence and describe internal control, internal check, test of control and other audit procedures.
- ☐ Discuss the finalization of audit report and types of audit report and explain vouching of trading transaction, verification and valuation of assets & liabilities.
- ☐ Explain the qualification, rights, duties and liabilities, professional ethics of an auditor.
- ☐ Summarize audit report and latest trends in Auditing Information System.

B COM 206- Corporate Accounting

Course Outcome: After completion of this course students will be able to

- ☐ Apply the provisions of Companies Act for issue, forfeiture and reissue of shares.
- ☐ Prepare final accounts of corporate entities.
- ☐ Construct consolidated balance sheet of amalgamated company (merger and purchase method).
- ☐ Construct consolidated balance sheet of holding company.
- ☐ Make use of relevant schedules (New Format) to prepare final statement of accounts of banking company.

B COM 208- Indian Economy

Course Outcome: After completion of this course students will be able to

- ☐ Develop ideas of the basic characteristics of Indian economy and its potential on natural resources.
- ☐ Understand the importance, causes and impact of population growth and its distribution, and translate and relate it with economic development.
- ☐ Gain knowledge of the overall economy, its features, sources of revenue, how the central and state government finance its programmes and projects.
- ☐ Understand agriculture as the foundation of economic growth and development, analyze the progress and changing nature of agricultural sector and its contribution to the economy as a whole.
- ☐ Grasp the importance of planning undertaken by the government of India, have knowledge on the various objectives, failures and achievements as the foundation of the ongoing economic reforms taken by the government.

B COM 210- Financial modeling

Course Outcome: After completion of this course students will be able to

- ☐ Familiarize with basic to intermediate skills for using Excel for business application.
- ☐ Hands on experience on MS Excel utilities related to business modeling.
- ☐ Create solutions for data management and reporting by preparing financial models and understand the usage of different functions in MS Excel for financial statement analysis and decision making.
- ☐ Perform multidimensional and what-if analysis using MS Excel to forecast trends and make capital budgeting decisions with the help of Excel functions.
- ☐ Develop the ability to utilize the core functionality of excel in decision framework to solve managerial problems in the finance functions of the business.

B COM 212- Research Methodology

Course Outcome: After completion of this course students will be able to

- ☐ Understand the concept, significance & purpose of research.
- ☐ Identify a problem/ need, translate it into a research problem, and use the appropriate techniques to define it.
- ☐ Identify and understand the main qualitative and quantitative methods of business research, their advantages, disadvantages and appropriate application areas.
- ☐ Formulate testable hypotheses and choose the most appropriate tools for testing them.
- ☐ Develop the ability to calculate the research results to increase the sustainable development through various software's. (SPSS, Advanced Excel).
- ☐ Comprehend the role of research in organizational decision making and business performance.

B.COM(H) V SEMESTER

B COM 301- Income Tax Law & Practices

Course Outcome: After completion of this course students will be able to

- ☐ Understand the basic concept of income tax, functions of taxation and their rules and regulations.
- ☐ Develop knowledge and skills relating to the Indian tax system as applicable to individuals, single companies and group of companies.
- ☐ Explain and compute the total income of individuals under five heads of income.
- ☐ Calculate Income tax using various deductions and exemptions.
- ☐ File returns, payment of taxes and understand due dates for payments and filing.

B COM 303- Entrepreneurship Development

Course Outcome: After completion of this course students will be able to

- ☐ Gain understanding of the concepts of Entrepreneurship and their development in all forms and shapes.
- ☐ Imbibe basics of entrepreneurial skills and competencies to provide the participants with necessary inputs for creation of new ventures and develop entrepreneurial behaviour among students.
- ☐ Understand the entrepreneurial process from idea generation, to concept development and creation of the venture.
- ☐ Understand entrepreneurial environment impacted by the social, economic, cultural & legal conditions.
- ☐ Identify and develop opportunities for an entrepreneur in an uncertain and inflexible environment and ways and means to minimize the external threats.

B COM 305- Information Systems Management

Course Outcome: After completion of this course students will be able to

- ☐ Develop conceptual understanding about latest developments in the field of Information Technology and the impact of I.T. in managing a business.
- ☐ Learn to use Information Technology to gain competitive advantage in business.
- ☐ Record the current issues of information technology and relate those issues to the firm.
- ☐ Reproduce a working knowledge of concepts and terminology related to information technology and analyze how information technology impacts a firm.
- ☐ Describe the role of information technology and information system in business.

B COM 311- Investment Management

Course Outcome: After completion of this course students will be able to

- ☐ Explore the theory and practice of investments, covering the topic areas of capital market structure, valuation, security analysis and portfolio management.

- ☐ Acquaint themselves with the working of the security market and principles of security analysis.
- ☐ Understand how the decisions for the composition of a portfolio are taken.
- ☐ Develop an understanding for the analysis of a company through fundamental and technical analysis.
- ☐ Develop the skills required for portfolio management and evaluation.

B.COM(H) VI SEMESTER

B COM 302- Project Management (B COM 302)

Course Outcome: After completion of this course students will be able to

- ☐ Possess a holistic, integrative view of Project Management and highlight the role of projects in modern day business organizations.
- ☐ Comprehend the scope, cost, timing, and quality of the project, at all times focused on project success as defined by project stakeholders.
- ☐ Understand the alignment of a project to the organization's strategic plans and business justification throughout its lifecycle.
- ☐ Identify project goals, constraints, deliverables, performance criteria, control needs, and resource requirements in consultation with stakeholders.
- ☐ Implement project management knowledge, processes, lifecycle and the embodied concepts, tools and techniques in order to achieve project success.

B COM 304- Goods & Services Tax (GST)

Course Outcome: After completion of this course students will be able to

- ☐ Understand all fundamentals of GST.
- ☐ Describe the principles of the GST and the relevant rules.
- ☐ Interpret and illustrate the circumstances in which entities are required to get registered and liable to pay GST.
- ☐ Understand implementation of GST in India.

- ☐ Learn and demonstrate the implication of GST in Indian economy.

B COM 306- E- Commerce

Course Outcome: After completion of this course students will be able to

- ☐ Define and differentiate various types of Ecommerce.
- ☐ Describe Hardware and Software Technologies for Ecommerce.
- ☐ Explain payment systems for E - commerce.
- ☐ Describe the process of Selling and Marketing on web.
- ☐ Define and Describe E-business and its Models and various E-commerce Strategies.

B COM 310- Environmental Sciences

Course Outcome: After completion of this course students will be able to

- ☐ Realize the importance and influence of environment on the economy including the quality of manpower.
- ☐ Mobilize the resources and to adopt environmental conservation strategies.
- ☐ Arouse their feelings to make cleaner environment so as to achieve harmonious development. And create environmental consciousness among them.
- ☐ Identify potential environmental hazards and provide management solutions to such problems.
- ☐ Demonstrate the scientific management of waste materials and realize the role and importance of individuals to keep the environment clean.

B COM 316- Principles of Insurance

Course Outcome: After completion of this course students will be able to

- ☐ Equip students with the knowledge of Insurance Management.
- ☐ Identify the relationship between Insurers and their Customers and the importance of Insurance contacts.

- ☐ Understand and acquire basic knowledge about Risk Management.
- ☐ Understand theory and practice of Life and Non-Life Insurance.
- ☐ Provide impetus to the students about insurance and banking operations in India.