

Bachelor of Commerce (H)

Scheme & Syllabus

(NEP Based)

W.E.F ACADEMIC SESSION 2025-2026



**3 Year Hons. / 4 Year Hons. with Research /
4 Year Hons. with Finance**

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY
SECTOR-16C, DWARKA, NEW DELHI-110078**

MAXIMUM AND MINIMUM CREDITS OF THE PROGRAM

The total number of credits for B.Com(H) Programme 3 years is 132.

Each student shall be required to appear for examination in all courses. However, for the award of the 3 Year B.Com(H) Degree, a student should secure at least 124 credits.

The total number of credits for B.Com (H) Programme 4 years is 176.

Each student shall be required to appear for examination in all courses. However, for the award of the 4 Year (B.Com) (Honours with Finance) Degree / 4 Year (B.Com) (Honours with Research) Degree, a student should secure at least 168 credits.

Scheme w.e.f AY 2025-26

Program Outcomes for B.Com (Honours) Degree

On Completion of the Program of **B.Com(H)** Graduates will be able to:

1. Develop comprehensive understanding of overall business and financial environment in India
2. Exhibit in-depth knowledge of financial operations and decision making in an organisation.
3. Enhance problem solving abilities for decision making in financial services and operations.
4. Augment critical thinking skills and analytical abilities to analyze business data using various techniques and technological tools.
5. Communicate effectively, articulate accurately and present professionally.
6. Create an inclusive culture with congenial interpersonal relationships.
7. Lead productive and proactive teams.
8. Demonstrate awareness of ethical issues and sensitivity towards social and environmental challenges
9. Execute a Research Project using appropriate Research Design and suitable Data Analysis Techniques

Program Specific Outcomes for 4-Year B. Com (Honours with Finance) Degree / 4-Year B. Com (Honours with Research) Degree

On Completion of the Programme of **B.Com (Honours with Finance)/ (B.Com) (Honours with Research)** Graduates will be able to:

1. Demonstrate an understanding of technological interventions in Finance.
2. Augment skills for investments and trading in capital markets
3. Develop understanding on banking and financial services in India.
4. Apply quantitative techniques and tools to enhance research acumen in Commerce.
5. Imbibe human values and sense of responsibility towards self, society and environment.
6. Undergo holistic personality development with skills for effective functioning.

The scheme proposes the distribution of Major Disciplinary Stream (Core courses), Minor Disciplinary Stream (Core Courses), Multidisciplinary Courses, Ability Enhancement Courses, Skill Enhancement Courses, Value Added Courses, Internship

Research Project / Dissertation, MOOC Courses and NUES in the Programme.

1. Major Disciplinary Stream (Core courses) – **(CDMA)**
2. Minor Disciplinary Stream (Core Courses) – **(CDMI)**
3. Multidisciplinary Courses – **(MDC)**
4. Ability Enhancement Courses –**(AEC)**
5. Skill Enhancement Courses –**(SEC)**
6. Value Added Courses **(VAC)** (common for all UG)
7. **Internship**
8. Research Project / Dissertation
9. MOOC Courses
10. **NUES**

UNDERGRADUATE CERTIFICATE IN COMMERCE

Exit Criteria after First Year of B.Com (Honours) Programme:

1. The students shall have an option to exit after 1st year of B.Com (Honours) Programme and will be awarded with a UG Certificate in Commerce.
2. Students on exit have to compulsorily complete one 4 Credit in Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship after the first semester or during the second semester of minimum 60 hours of duration.
3. The exiting students will submit the Report during the end of the second semester and the same will be evaluated for the assessment.
4. Eligibility Criteria to get Certificate in Commerce Total **44** Credits to be earned from 1st Year **B.Com (Honors)** curriculum including internship

Re-entry Criteria in to Second Year (Third Semester):

The student who takes an exit after one year with an award of certificate may be allowed to re-enter into Third Semester for completion of the B.Com (Honours) Programme with in a period of maximum 3 years, subject to the condition that the total term for completing the degree course should not exceed 7 years.

UNDERGRADUATE DIPLOMA IN COMMERCE

Exit Criteria

The students shall have an option to exit after 2nd year of **B.Com (Honours)** Programme and will be awarded with **UG Diploma in Commerce**. Students on exit have to compulsorily secure additional 8 Credits in skill based vocational Courses/Apprenticeship/Industrial Training offered during first year and second year summer vacation of **minimum 8 weeks of duration**. The exiting students will submit the **Summer Internship Report within 2 weeks of commencement of the Fifth Semester** and the same will be evaluated by a departmental committee followed by the assessment by GGSIPU.

Eligibility Criteria to get UG Diploma in Commerce:

Total **84 Credits** to be earned till 2nd Year **B.Com (Honours)** curriculum *inclusive 3 credit of skill enhancement courses offered during the second year and 4 Credits in summer training offered in summer vacation of 2nd Year.*

Re-entry Criteria in to Third Year (Fifth Semester):

The student who takes an exit after two years with an award of UG Diploma may be allowed to re-enter in to Fifth Semester for completion of the **B.Com (Honours) Degree** Programme within a period of 3 years subject to the condition with the total term for completing the course should not exceed 7 years.

Summer Internship Project Report and Viva Voice:

At the end of the Fourth Semester **every student shall undergo Summer Training for Eight Weeks** in the Industry/Research or Academic Institute. After completion of training, they would be required to submit the training report as per the dates decided by the university and they shall also appear for the viva voce. This component will be evaluated during the fifth semester.

- CO2. Efficient usage of entrepreneurial skills in decision making.
- CO3. Knowledge about how to search new opportunities and scanning business environment
- CO4. Knowledge about how to development business plan, identifying sources of finance and legal requirements for starting business.

BCOM 109 English Language and Business Communication

Course Outcomes: After completion of the course, students will be able to:

- CO 1. Demonstrate proficiency in English language fundamentals including grammar, vocabulary, and pronunciation for professional contexts.
- CO 2. Apply effective reading comprehension and writing skills in business and financial communications.
- CO 3. Draft various forms of business correspondence and financial communications with accuracy and clarity.
- CO 4. Develop confidence in spoken English through presentations, discussions, and professional interactions.
- CO 5. Utilize modern communication tools and platforms effectively while maintaining professional English language standards.

BCOM 111 Computer Applications for Commerce

Course Outcomes: After completion of the course, students will be able to:

- CO1. Use computers and other devices to perform basic operations of creating documents and spreadsheets with data
- CO2. Use computer applications to perform advanced word processing tasks and create effective business presentations with MS PowerPoint
- CO3. Perform mathematical, logical, and other functions on a data set using MS Spreadsheets
- CO4. Design and manage databases using RDBMS concepts, data modeling, normalization, and MS Access tools.
- CO5: Analyze the application of information technology across various sectors and evaluate associated security issues.

BCOM 113 Indian Knowledge Systems

Course Outcomes: After completion of the course, students will be able to:

- CO1. Understand the philosophical and traditional context for the evolution of Indian culture and civilization.
- CO2. Understand the basics of religion and spirituality, ancient Indian values and practices applicable in modern world.
- CO3. Analyze the enriched scientific Indian heritage integrated into commerce
- CO4. Explore the contribution from ancient Indian system to modern science, engineering, technology, health and well-being.

BCOM 115: Computer Applications for Commerce (Lab)

Objective: The course aims to provide students with hands-on experience in using computer applications for creating documents, analyzing data, designing presentations, managing databases, and exploring IT applications across sectors with a focus on security issues.

B.COM(H) II SEMESTER

BCOM 102 Corporate Accounting

Course Outcomes: After completion of the course, students will be able to:

- CO1. Account for equity and debt capital of a company.
- CO2. Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.).
- CO3. Analyze revisions in the balance sheet after Internal Reconstruction of company.
- CO4. Develop proficiency in the process of e-filing of annual reports of companies.

BCOM 104 Business Statistics

Course Outcomes: After completion of the course, students will be able to:

- CO1. Analyze data characteristics and apply appropriate statistical tools for effective decision-making in organizations.
- CO2. Apply probability concepts to discrete and continuous random variables in a business decision context.
- CO3. Examine relationships between the variables using correlation and regression analysis.
- CO4. Analyze macroeconomic data using index numbers.
- CO5. Decipher the trends in time series data and interpret it for business decisions.

BCOM 106 Management Practices and Organisational Behaviour

Course Outcomes: After completion of the course, students will be able to:

- CO1. Examine the evolution of thoughts and approaches to the modern concept of management.
- CO2. Comprehend the process of Management in the context of organizations and their environment.
- CO3. Explain the needs and drives of an individual through theories of Motivation.
- CO4. Analyze the role of a leader and significance of teamwork in an organization.
- CO5. Observe human personality and its influence on behavior.

BCOM 108 English Creative Writing and Report Presentation

Course Outcomes: After completion of the course, students will be able to:

- CO1. Demonstrate proficiency in various forms of academic and business writing, including research papers, policy briefs, and financial reports
- CO2. Apply creative writing principles to enhance business communication and develop engaging content for professional contexts
- CO3. Create structured, professional reports with effective data representation and critical analysis
- CO4. Integrate digital communication tools and modern presentation techniques for diverse business audiences
- CO5. Develop critical thinking skills through analytical writing and creative problem-solving approaches

BCOM 110 Business Analytics

Course Outcomes: After completion of the course, students will be able to:

- CO1. Understand the basics of business analytics, data types, and the role of analytics and big data in decision-making.
- CO2. Use spreadsheet tools to clean, organize, summarize, and visualize data for analytical insights
- CO3. Explore use of data in evolving business practices and processes
- CO4. Understand Models for Data preparation
- CO5. Examine the impact of Data Analytics

BCOM 112 Digital Technologies for Commerce (Basics of AI & ML)

Course Outcomes: After completion of the course, students will be able to:

- CO1. Understand the applications of artificial intelligence techniques in solving business problems.
- CO2. Analyze Ethical issues in AI Applications
- CO3. Understand the principles of Machine Learning
- CO4. Analyse Models of Machine Learning
- CO5. Explore impact and evolution of AI and ML in modern life

BCOM 114 Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship

- i. Each student is required to complete a minimum of 60 hours of training, which can be undertaken in segments (on weekends, evenings), spread across the first and second semesters, or completed in one continuous session.
- ii. The university shall conduct external viva of 60 marks at the end of the semester.

BCOM 116**Business Analytics (Lab)**

Objective: The lab aims to provide practical experience in understanding types of data analytics, utilizing business data for decision-making, applying data preparation models, and evaluating the impact of data analytics on evolving business practices.

This Lab would be based on the course **BCOM 110 Business Analytics**

B.COM(H) III SEMESTER**BCOM 201****Cost Accounting**

Course Outcomes: After completion of the course, students will be able to:

- CO1. Determine components of cost of production inventory and prepare a cost statement.
- CO2. Compute unit cost, employee cost, overheads and treat different types of overheads.
- CO3. Assess cost under job costing, batch costing, process costing. Contract costing and service costing.
- CO4. Evaluate contract costs, service costs and activity-based costs for cost management and control.

BCOM 203**Business Laws**

Course Outcomes: After completion of the course, the students will be able to:

- CO1. Develop an understanding of different laws applying to business transactions.
- CO2. Analyse and interpret the implications of transactions involving contractual obligations.
- CO3. Comprehend the key legal aspects pertaining to setting up of a new company including rights and responsibilities of shareholders.
- CO5. Utilize critical thinking skills to demonstrate rational and precise argument to various case laws
- CO6. Interpret the various legal provisions to develop their own cases and examples to contribute to the field of knowledge.

BCOM 205**Business Research Methods**

Course Outcomes: After completion of the course the students will be able to:

- CO1. Define and develop the research problem and research design
- CO2. Gather and analyze primary and secondary data
- CO3. Select sampling technique and determine sample size
- CO4. Compile and present findings in a research report

BCOM 207**Banking Operations**

Course Outcomes: After completion of the course the students will be able to:

- CO1. Understand bank operations and evaluate their products and services.
- CO2. Evaluate the regulatory framework for banking operations and financial services.
- CO3. Analyze the processes involved in managing loans, credits, and non-performing assets (NPAs).
- CO4. Examine the impact of digital transformation on banking operations, including internet and mobile banking.
- CO5. Understand emerging technologies in banking, such as blockchain, artificial intelligence, and open banking.

BCOM 209**Insurance Management**

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

- CO1. Comprehend the concept of risk and uncertainty and classify risks, level of risk, and explain the behavioural aspect of risk and economics of insurance.
- CO2. Understand the basic principles of insurance and practical implications.
- CO3. Understand the legal framework of the insurance sector in India and its history
- CO4. Explain the difference between life and general insurance products
- CO5. Understand the nuances of the claim settlement process and the challenges consumers and insurers face.

BCOM 211**Design Thinking and Innovation**

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

- CO1. Understand the fundamentals of design thinking.
- CO2. Apply design principles to real-world business challenges.
- CO3. Work effectively in teams to ideate and refine concepts.
- CO4. Design sustainable products/services aligned with market needs.
- CO5. Develop entrepreneurial ideas using design thinking

BCOM 213**Fundamentals of Python (Lab)**

Course Outcomes: After completion of the course, Students will be able to:

- CO1. Demonstrate knowledge of basic programming constructs in python.
- CO2. Illustrates string handling methods and user-defined functions in python.
- CO3. Applying data structures primitives like List, Dictionary, and tuples.
- CO4. Identify the commonly used operations involved in file handling.

BCOM 215**MOOCS**

Note: MOOC based courses may be taken through SWAYAM / NPTEL MOOCs platform. The student desirous of doing a MOOC based course must take approval of the MOOCs Coordinator for the same before the commencement of the semester.

BCOM 217**Business Research Methods Lab.**

Objective: The aim of this paper is to explore the different facets of research and to identify the various tools accessible to researchers. Additionally, it highlights how research methodology can assist business managers in making informed decisions.

This Lab would be based on the course **BCOM 205 Business Research Methods**

B.COM(H) IV SEMESTER**BCOM 202****Financial Management**

Course Outcomes: After completion of the course, Students will be able to:

- CO1. Explore the nature of financial management decisions and evaluate investment risk and return across time periods
- CO2. Evaluate capital investment decisions applying capital budgeting techniques
- CO3. Assess the capital structure of a firm using its cost of capital
- CO4. Analyze factors affecting dividend policy
- CO5. Design working capital policy based on the assessment of financial requirements

BCOM 204**Management Accounting**

Course Outcomes: After completion of the course, Students will be able to:

- CO1. Understand the nature and scope of Management Accounting.
- CO2. Analyse and interpret the accounting financial statements of a company and its limitations.
- CO3. Executing skills to prepare various Budgets.
- CO4. Examining the impact of different ratios on the financial performance of a company.
- CO5. Compute cash flow analysis and its likely impact on the company.

BCOM 206**Income Tax**

Course Outcomes: After completion of the course the students will be able to:

- CO1. Define key taxation terms.
- CO2. Identify and calculate taxable income under various heads.
- CO3. Compute the tax liability of individuals under both the old and new tax regimes.
- CO4. Understand the requirements for filing income tax returns, including different return types and their due dates.

BCOM 208**Financial Reporting Analysis and Corporate Governance**

Course Outcomes: After completion of the course the students will be able to:

- CO1. Familiarize students with the conceptual framework and key aspects of financial reporting in India, including Indian Accounting Standards (Ind AS) and the role of NFRA.
- CO2. Enable students to analyze financial statements using various tools like ratio analysis and value-added statements.
- CO3. Equipping students with the fundamental knowledge of accounting standards and Ind-AS.
- CO4. Understand and apply audit procedures including planning, evidence collection, documentation, and reporting, and differentiate various types of auditor's reports.
- CO5. Understand corporate governance principles, regulations, and common governance issues in practice.

BCOM 210**Personal Financial Planning**

Course Outcomes: After completion of the course the students will be able to:

- CO1. Awareness regarding financial planning and its importance in personal life
- CO2. Familiarize with different financial Instruments.
- CO3. Insight about long term financial planning and its effectiveness on the wealth of an investor
- CO4. Knowledge on equity market
- CO5. Identify the best investment options and tax implications on personal finance.

BCOM 212**Emerging Technologies in Finance**

Course Outcomes: After completion of the course the students will be able to:

- CO1. Understand the historical context and drivers of financial innovation.
- CO2. Analyse the impact of digital and alternative finance on global markets.
- CO3. Apply data analytics techniques to solve financial problems while adhering to data protection norms.
- CO4. Evaluate the effectiveness and challenges of modern payment systems and emerging financial models.

BCOM 214 Life Skills and Personality Development (NUES)

Course Outcomes: After completion of the course the students will be able to:

- CO1. Ability to master non-verbal and verbal communication for improved interpersonal relationship.
- CO2. Proficiency in emotional Intelligence.
- CO3. Ability to learn effective time management techniques for increased productivity.
- CO4. Capability to adapt to stress.

B.COM(H) V SEMESTER

BCOM 301 Financial Markets and Institutions

Course Outcomes: After completion of the course the students will be able to:

- CO1. Analyze the functioning of financial markets and Institutions in India.
- CO2. Examine the functioning of money market and capital market.
- CO3. Assess the impact of initiatives on financial inclusion.
- CO4. Understand the Role and Functions of Financial Institutions.

BCOM 303 FinTech

Course Outcomes: After the completion of the course the students will be able to

- CO1. Understand new paradigm of payment systems and its advantages.
- CO2. Understand foundational Blockchain concepts and know about designs and implementation of smart contracts.
- CO3. Learn about methods for developing decentralized applications on Blockchain.
- CO4. Understand the fundamentals of cryptocurrencies, their market dynamics, and the practical aspects of investing in them
- CO5. Understand recent FinTech developments and analyze their impact on the financial services industries.

BCOM 305 Human Resources Management

Course Outcomes: After completion of this course. Students will be able to:

- CO1. Examine the concepts and relevance of HRM
- CO2. Explore the various dimensions of Human Resource Planning
- CO3. Analyse the needs, methods and designing of training and development programmes
- CO4. Exhibit the career planning and career development

BCOM 307**Investment Management**

Course Outcomes: After completion of the course, students will be able to:

- CO1. Compute the valuation of financial assets such as stocks and bonds
- CO2. Calculate risk and return for a portfolio and create a minimum risk portfolio
- CO3. Diversify and manage investment portfolios in accordance with a person's risk preferences.
- CO4. Evaluate and compare the financial viability of various financial assets.
- CO5. Analyse contemporary trends in investment options available.

BCOM 309**Marketing Management**

Course Outcomes: After completion of the course, students will be able to:

- CO1. Understand the core concepts and evolution of marketing philosophy
- CO2. Identify the target market segments and design its effective positioning strategy
- CO3. Design and develop consumer-focused offerings and its marketing-mix strategies
- CO4. To assess and analyze the relevance of consumer behaviour in the context of marketing
- CO5. To comprehend the influence of digital marketing and technology on marketing decisions

BCOM 311**EXIM Documentation**

Course Outcomes: After completion of the course, students will be able to:

- CO1. Understand the environment of International Business and economic relations
- CO2. Get insights on India's foreign trade policy and institutional framework for exports and imports
- CO3. Develop a thorough understanding of documentation process and regulatory framework with regards to exports and imports
- CO4. To apply the concepts of International Marketing and Trade Finance to formulate strategies for Exports and Imports.
- CO5. To understand country-risk management and broad FEMA guidelines for understanding environmental influence on international business.

BCOM 313**Sustainable Finance**

Course Outcomes: After completion of the course, the students will be able to: -

- CO1. Understand the concept of sustainable finance.
- CO2. Examine the various sustainable financial frameworks in different economies.
- CO3. Evaluate the role of sustainable finance in the financial system.
- CO4. Distinguish the characteristics of different sustainable financial instruments.
- CO5. Understand the importance of sustainable reporting and performance.

BCOM 315**Summer Training Report**

Course Outcomes: After completion of the course, the students will be able to: -

- CO1. Work & gain practical experience of working in a real business setting and environment.
- CO2. Explore the various functional areas and correlate a few theoretical concepts taught in classrooms to real life work and life scenarios.
- CO3. Identify and Analyze best practices, system, processes, procedures and policies of a company/industry in different functional areas and also identify areas with scope of improvements and recommend changes that may be incorporated.
- CO4. Develop skills in report writing through observation, data collection, data analysis and present it as a report for analysis to the company.

B.COM(H) VI SEMESTER**BCOM 302****Financial Modelling**

Course Outcomes: After completion of the course, Students will be able to:

- CO1. Create spreadsheet-based models and use a variety of spreadsheet tools and techniques. such as a number or financial and statistical command functions, what-if scenarios, one- and two-way input tables.
- CO2. Use logical IF statements, to custom format cells, and to conditional format cell so as to highlight areas where management attention is needed.
- CO3. Create linked spreadsheets for decision making models
- CO4. Able to make financial decisions using financial models created

BCOM 304**Goods and Services Tax & E-Filing**

Course Outcomes: After completion of the course the students will be able to:

- CO1. Understand the constitutional framework and key concepts of GST.
- CO2. Analyze the rules for the time, value, and place of supply.
- CO3. Assess the eligibility and conditions for input tax credit.
- CO4. Explain tax invoice procedures, credit and debit notes, and the e-invoicing system.
- CO5. Grasp miscellaneous concepts in GST including TDS, TCS, and the e-way bill.

BCOM 306**Introduction to Derivatives**

Course Outcomes: After completion of the course, the students will be able to:

- CO1. Understand the meaning, purpose, and evolution of derivative instruments.
- CO2. Explain and apply the basic mechanics of forwards, futures, and options contracts.
- CO3. Illustrate the use of derivatives in hedging, speculation, and basic arbitrage.
- CO4. Describe and differentiate simple options strategies and swap concepts.
- CO5. Understand the regulatory and operational framework of derivative markets in India.

BCOM 308**Financial Risk Management**

Course Outcomes: After completion of the course, the students will be able to:

- CO1. Understand the meaning, types, and sources of financial risks.
- CO2. Identify key risk exposures in financial institutions and businesses.
- CO3. Apply basic techniques for managing market, credit, and operational risks.
- CO4. Understand the role of regulators and ethical principles in risk governance.
- CO5. Develop an awareness of technology-driven risk and recent risk-related issues.

BCOM 310**Cyber Crime and Laws**

Course Outcomes: After completion of the course, the students will be able to:

- CO1. Explore the nature, types, and evolution of cybercrimes and their social, economic, and political impacts on individuals, organizations, and nations.
- CO2. Gain a strong understanding of national and international cyber laws, including the Information Technology Act, 2000.
- CO3. Learn Cyber crime Investigation Methods.
- CO4. Learn fundamental cybersecurity concepts and the strategies used to protect digital infrastructure.
- CO5. Examine the ethical, social, and legal considerations related to privacy, digital rights.

BCOM 312**Project Appraisal and Financing**

Course Outcomes: After completion of the course, Students will be able to:

- CO1. Conduct feasibility studies and analyze financial statements to assess the viability of projects.
- CO2. Identify Funding Sources, Recognize and evaluate various funding sources, including equity and debt financing options.
- CO3: Identify potential financial risks and develop effective risk mitigation strategies.
- CO4. Present financial analyses and project evaluations clearly and professionally in both written and oral formats.

BCOM 314**Financial Modelling Lab**

Objective: The aim of the course is to enable students to develop and apply spreadsheet modeling skills to support financial decision-making. The hands on experience will focus on creating and analyzing dynamic spreadsheet models using a variety of Excel tools and techniques relevant to business and finance.

Lab is based on the course **BCOM 302: Financial Modelling**

B.COM(H) VII SEMESTER

BCOM 401

Behavioural Finance

Course Outcomes: After completion of the course, Students will be able to:

- CO1. Understand some psychological biases which lead to various anomalies.
- CO2. Comprehend the various effects like endowment, disposition etc.
- CO3. Examine investors' behaviour in secondary markets.
- CO4. Understand the implications of contemporary issues in Investment decision making Process.

BCOM 403

Fundamentals of Econometrics

Course Outcomes: After the completion of the course the students will be able to-

- CO1. Apply concepts of economic statistics, econometrics to real life situations.
- CO2. Test hypothesis to construct models for economic analysis
- CO3. Conduct Bivariate and Multi Variate regression analysis to test relationships in variables
- CO4. Explore relationship between econometric estimation and diagnostic testing
- CO5. Examine violations of classical assumptions.

BCOM 405

Advanced Research Methods

Course Outcomes: After completion of the course the students will be able to:

- CO1. Acquire skill to understand nature of research
- CO2. Understanding advanced research methods and their applicability.
- CO. Applying specific qualitative or quantitative data analysis technique.
- CO4. Compile and present research findings in the form of research report or research paper.

BCOM 407

Investment Banking

Objective: The main objective of the course is to provide students with the necessary theoretical and conceptual tools used in investment banking.

Course Outcomes: After the completion of the course students will be able to

- CO1. Examine the mechanics and financial analysis required to value, negotiate and successfully close transactions.
- CO2. Explore the framework used in the investment banking process: financial analysis, valuation and the mechanics of deal structuring.
- CO3. Analyze the value of a Mergers & Acquisition deal and a deal through a Leveraged Buy Out

- CO4. Explore the significance of corporate governance, ethics and legal factor in investment banking deals.

BCOM 409: Fixed Income Securities

Course Outcomes - After the completion of the course the students will be able to

- CO1. Calculate the value of Fixed income securities, bonds and debentures
- CO2. Assess the legal, regulatory and tax framework for bonds in India
- CO3. Examine government, corporate and structured finance bond market sectors.
- CO4. Analyze securitization and its benefits
- CO5. Understand role of credit ratings agencies and analyze the credit risk of a company

BCOM 411 Corporate Credit Rating Analysis

Course Outcomes: After completion of the course, Students will be able to:

- CO1. Gain insights into Credit Rating Process
- CO2. Apply a structured approach to corporate credit assessments.
- CO3. Calculate and interpret key financial ratios used in the credit rating process.
- CO4. Understand the concepts behind alternative measures of risk and their use in credit analysis.

BCOM 413 Insolvency and Bankruptcy Laws

Course Outcomes: After completion of the course, the students will be able to:

- CO1. Understand the conceptual framework of insolvency and bankruptcy
- CO2. Analyse the provisions of the Insolvency and Bankruptcy Code, 2016.
- CO3. Apply insolvency laws to corporate and individual insolvency.
- CO4. Examine the role of the National Company Law Tribunal (NCLT) and other adjudicating authorities.
- CO5. Evaluate emerging trends and challenges in insolvency and bankruptcy law.

B.COM(H) VIII SEMESTER

BCOM 402 Valuation of Startups and IPOs

Course outcomes: After completion of the course, the students will be able to: -

- CO1. Assess and interpret financial statements and key performance indicators of startup companies.
- CO2. Examine the regulatory landscape affecting IPOs, including compliance requirements

BCOM 410 Financial Analytics- Forecasting, Modelling and Optimization

Course Outcomes: After completion of the course, Students will be able to:

- CO1. Understand the Financial Analytics with the advent of analytics.
- CO2. Identify and describe complex business problems in terms of analytical models.
- CO3. Study data models and Financial Analytics tools.
- CO4. Build their own financial model to evaluate the business value.
- CO5. Make data driven decisions to optimize the business process and address issues in business administrations.

BCOM 412: Mergers, Acquisitions and Corporate Restructuring

Course Outcomes: After completion of the course, Students will be able to:

- CO1. Classify the different forms of mergers & corporate restructuring.
- CO2. Analyse how a company can create value by adopting different forms of restructuring.
- CO3. Comprehend the valuation techniques to be applied to determine optimum swap ratio.
- CO4. Understand the accounting and legal issues in a merger & acquisitions.
- CO5. Assess how to plan post- merger integration.

BCOM 414 Dissertation

Students choosing a 4-Year Bachelor's degree (Honours with Research) are required to take up research projects under the guidance of a faculty member. The evaluation will be based on seminar presentation, submission of dissertation and an external evaluation by an expert appointed by the University.