**COURSE&PROGRAMOUTCOMESOF (B.COM PASS COURSE)**

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| **Semester** | **Subject Name and Code** | **Course Outcomes** |
| **SEM-1** | **subject 1 Business Management** | After completing the course, the student shall be able to:   * Understand dynamics of business organisations and management practices with respect to   stakeholders.   * Understand varied perspectives related to business environment and entrepreneurship. * Analyze how organisations adapt to an uncertain environment and decipher decision   making techniques managers use to influence and control the internal environment.   * Analyze the relationship amongst functions of management i.e. planning, organizing,   directing and controlling.   * + Appreciate the change in working pattern of modern organisations. |
| **subject 2 Financial Accounting** | * This subject provides an in-depth knowledge of basic accounting features to the students. * To understand the role of accounting concepts and conventions in accounting * To understand the Accounting process which starts from recording of business transactions   to preparation of trial balance i.e. Journal, Ledger, Cash- Book and other subsidiary books  etc.   * To learn how to prepare depreciation accounts in straight and written down value method. * To understand the basics differences between capital and revenue expenditures and learn   how to prepare financial statements for different organization from a trial balance. |
| **subject 3 Business Mathematics** | * Comprehend the concept of systematic processing and interpreting the information in   quantitative terms to arrive at an optimum solution to business problems.   * Develop proficiency in using different mathematical tools (matrices, calculus, linear   programming, and mathematics of finance) in solving daily life problems.   * Acquire competence to use computer for mathematical computations, especially with Big   data.   * Obtain critical thinking and problem-solving aptitude.   + Evaluate the role played by mathematics in the world of business and economy. |

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|  | **subject 4**  **Basic of Computer** | * 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.   * Handle document creation for communication. * Acquire skills to create and make good presentations * 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   * Understand and apply the various database concepts and tools in the related business areas   with the help of suggested popular software |
| **subject 5 Business Economics** | * To know the basic concept of demand and supply and types of elasticity of demand: price,   income and cross.   * To have the perfect knowledge of notion of indifference curve analysis of consumer   behaviour and theory of revealed preference.   * To have in-depth knowledge of the consumer surplus and use the Indifference curves as an   analytical tool.   * To get the insights of various factors of productions, production function, law of   productions.   * + To understand the basic differences between return to scale and factor. |
| **subject 6 Business Communications** | * This subject prepares students in basic as well as business communication. * To understand the importance of one-way, two-way, oral and written communications,   group discussions etc.   * How to write office memos and inter/intra office communications. * To understand the basics of the Spoken English for Business communication: Presentation   of Plans, Objectives; speech-Preparation, Mode of delivery presentation; Addressing the  Audience.   * + Explore the E – correspondence and its usage, impact etc |
| **SEM-2** | **subject 1 Business Environment** | * Systematically explores the external environment-legal & regulatory, macroeconomic,   cultural, political, technological and natural.   * Analyze the environment of a business from the legal & regulatory, Macroeconomic,   cultural, political, technological and natural perspectives.   * Discuss the supply and demand theory and its impact on insurance. * Explain the effects of government policy on the economic environment and insurance   industry.   * + Outline how an entity operates in a business environment. |

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|  | **subject 2 Business Economics** | * Basic understanding of Cost of Production and apply the various cost concepts * To have the insights of various markets structures and the equilibrium conditions of a firm   and industry in short and long run.   * To analyse the market demand and supply and the models of Stability analysis-Walrasian   and Marshallian.   * To know the various factors responsible for economic- Development: Physical and Capital   Formation, and Technology.   * + Analyse the several Sustainability Institutional factors / variables in development |
| **subject 3 Financial Accounting** | * Build an understanding of theoretical framework of accounting and be able to prepare   financial statements.   * Explain and determine depreciation and inventory value * Develop understanding of accounting for hire purchase transactions and lease transactions * Understand branch and departmental accounting * 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 |
| **subject 4 Business Management** | * To understand about the Business Activities, Manufacturing, service Sectors, globalization,   liberalization and privatization, Multinational corporations.   * To understand the Entrepreneurial opportunities i.e. Networking marketing, Franching,   Business Process Outsourcing, E-commerce and M-commerce.   * How to explore the business opportunities, idea generation, creativity & innovation. * To aware about Product and pricing decisions, Distribution and promotional decisions,   human resources etc.   * To understand the basics of the process on how to set up a small business, preliminary   screening and aspects of the detailed Project report with their  feasibility. |
| **subject 5 Business Mathematics** | * Comprehend the concept of systematic processing and interpreting the information in   quantitative terms to arrive at an optimum solution to business problems.   * Develop proficiency in using different mathematical tools (matrices, integration,   differential equation linear and mathematics of finance) in solving daily life problems.   * Acquire competence to use computer for mathematical computations, especially with Big   data.   * + Obtain critical thinking and problem-solving aptitude. |

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|  | **subject 6**  **Basic of Computer** | * 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.   * Handle document creation for communication. * Acquire skills to create and make good presentations * 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   * Understand and apply the various database concepts and tools in the related business areas   with the help of suggested popular software. |
| **SEM-3** | **subject 1 Business regulatory framework-I** | * Understand basic aspects of contracts for making the agreements, contracts and   subsequently enter valid business propositions.   * Handle the execution of special contracts used in different types of business.   + Learn legitimate rights and obligations under The Sale of Goods Act. |
| **subject 2 Corporate Accounting-I** | * A comprehensive understanding of regulatory environment of issue and forefeiture of   shares; redemption of preference shares and Buy back.   * Ability to accounting treatment for valuation of goodwill; valuation of securities; issue and   redemption of debentures.   * An understanding of principles of amalgamation and internal reconstruction of companies as   perAS-14.   * Ability to analyse the complex issues of holding companies accounts; profit or loss prior   and subsequent to incorporation.   * To know the accounting environment and financial reporting requirements for companies   and various corporate related issues. |
| **subject 3**  **Business Statistics** | * To provide a basic knowledge of the application of mathematics and statistics to business   disciplines.   * Learn how to calculate and apply measures of location and measures of dispersion grouped   and ungrouped data cases.   * How to calculate and apply measures of location and measures of dispersion grouped and   ungrouped data cases.   * + How to apply probability for taking various business decisions. |

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|  | **subject 4 Company Law- I** | * Development of student skills in regulatory practice relating to company law. * Provide students with knowledge and appreciation of the major core topics in company law. * Helpful at the time of formation of company to the young entrepreneurs . * Students become aware of legal nature and significance of limited liability of company. * Understanding about borrowing powers of the company to the money lenders under   companies act. |
| **subject 5 Human Resource Management** | * Understand basic nature and importance of human resource management. * Analyze the current theory and practice of recruitment and selection. * Realize the importance of performance management system in enhancing employee performance. * 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.   * + Understand role of modern HRM in meeting challenges of changing business environment. |
| **subject 6**  **Basics of Retailing** | * To be able to understand the meaning of Retail, Retailing,   Retailers, growth and present  size of Indian retail, career and growth opportunities, latest Technology and future of  retailing in India.   * To learn about the different types of Retailing such as traditional retail formats *vs.* modern   retail formats, Store and non-store, Franchiser- franchisee.   * To gain an insight about the level of operations of retailing, their functions and strategy   formulation.   * To be able to develop strategic action plans to gain an edge over rivals. * Monitoring and evaluating their actions, pricing strategies and location strategies |
| **SEM-4** | **subject 1 Corporate Accounting-II** | * To recognise and understand the ethical issues in while preparing Final Accounts of a   company.   * An understanding of the regulatory environment regarding accounts of Banking Companies   and Underwriting of shares and debentures   * The ability to prepare the accounts of Insurance Companies and consolidated accounts after   Liquidation of companies   * An understanding of accounting requirement of corporate groups like preparing the   accounts of Electricity Companies.   * To employ the critical thinking skills to analyse the accounting data as well as the effects of |

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|  |  | different accounting methods on financial statements of a company. |
| **subject 2**  **Business Statistics** | * This subject will introduce students to the quantitative tools that are necessary for day-today   business needs.   * To develop an ability to analyse and interpret data to provide meaningful information to   assist in making management decisions.   * How to apply discrete and continuous probability distributions to various business   problems.   * Compute and interpret the results of Bivariate and Multivariate Regression and Correlation   Analysis |
| **subject 3 Marketing Management** | * Develop understanding of basic concepts of marketing, marketing philosophies and   environmental conditions effecting marketing decisions of a firm.   * Understand the dynamics of consumer behaviour and process of market selection through   STP stages.   * Understand and analyze the process of value creation through marketing decisions   involving product development.   * Understand and analyze the process of value creation through marketing decisions   involving product pricing and its distribution.   * 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. |
| **subject 4 Business Regulatory Framework** | * Understand basic aspects of contracts for making the agreements, contracts and   subsequently enter valid business propositions.   * Handle the execution of special contracts used in different types of business. * Learn legitimate rights and obligations under The Sale of Goods Act. * Acquire skills to initiate entrepreneurial ventures as LLP.   + Understand the basic aspects consumer protection Act. |
| **subject 5 Secretarial Practice:** | * Understand the duties and responsibilities of company secretaries regarding the different   provisions/functions/activities   * Understand the rules and the broader procedural aspects involved in different types of   companies covering the Companies Act 2013. |

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|  |  | * Comprehend and appropriately use the basic legal documents essential for operations and   management of company.   * Distinguish between varied company processes, meetings and decisions. * Know the framework of dividend distribution and role of auditors in a company. * Understand and evaluate working of depositories and their functions for working in stock   market. Computer Applications |
| **subject 6 Corporate Law- II** | * Development of student skills in regulatory practice relating to company law. * Provide students with knowledge and appreciation of the major core topics in company law. * Helpful at the time of formation of company to the young entrepreneurs . * Students become aware of legal nature and significance of limited liability of company. * Understanding about borrowing powers of the company to the money lenders under   companies act. |
| **SEM 5** | **subject 1**  **Cost Accounting - I** | * Understand conceptual framework of Cost Accounting. * Understand in detail the accounting and control of material and labour cost. * Understand classification, allocation, apportionment and absorption of overheads in cost   determination.   * Calculate the cost of products, jobs, contracts, processes and services. * Have basic understanding of cost accounting book keeping systems and reconciliation of   cost and financial account profits. |
| **subject 2 Entrepreneurship and small scale business** | * To know the basics of Entrepreneurship, Factors & Problems (Operational and Non-   Operational) and Obstacles.   * To understand the Theories of Entrepreneurship, Schumpeter’s,   Ducker’s and Walker’s views on Entrepreneur.   * To learn about the converting business opportunities into reality, feasibility Report and   analysis, Entrepreneurial Problems.   * To be familiar with External Environment Analysis, Venture Capital, entrepreneurship   Development Programmes in India.   * Understand the concept of small scale business tier problem and redressal mechinery |
| **Subject 3 Accounting for Manager** | * 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. |

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|  |  | * 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. |
| * Understand the concept of relevant cost and make decisions related |
| to different business |
| situations using marginal costing and differential costing |
| techniques. |
| **Subject 4** | * Understand the process of globalization, its impact on the |
| **International** | evolution and growth of |
| **Business** | international business and to appreciate the changing dynamics of |
| **Environment** | the diverse international |
|  | business environment. |
|  | * 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. |
|  | * 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. |
|  | * Familiarize students with the international financial environment, |
|  | and get them acquainted |
|  | with the basic features of the foreign exchange market – its |
|  | characteristics and determinants. |
|  | * 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. |
| **Subject 5** | * Understand the basic concepts in the law of income tax and |
| **Taxation Laws I** | determine the residential status |
|  | of different persons. |
|  | * Identify the five heads in which income is categorised and |
|  | compute income under the |
|  | heads ‘Salaries’ and ‘Income from House Property’. |
|  | * Compute income under the head ‘ Profits and gains of business or |
|  | profession’, ‘Capital |
|  | gains’ and ‘Income from other sources’. |
|  | * 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. |
|  | * Develop the ability to file online returns of income. |

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|  | **Subject 6 Financial Markets operations** | * Understand the meaning and scope of financial markets as well as institutions in India. * Understand the concepts of Money Market and Capital Market * Explain Commercial Banking and its Current developments. * Explain concept of Non-Banking Financial Companies (NBFC’s) * Examine the Financial Services Industry |
| **SEM 6** | **Subject 1 Auditing** | * Differentiate between different aspects of auditing especially for internal check, internal   control and for overall corporate governance.   * Understand the concept of corporate governance in organisations and its essence for   management.   * Provide and assimilate information leading to failure of organisation and corporate scams. * Comprehend the governance framework for an organisation provided by different   regulatory bodies in India and Abroad.   * Recognise the essence of ethics in business. Company Law After completing the course, the   student shall be able to:   * Understand the rules and the broader procedural aspects involved in different types of   companies covering the Companies Act 2013.   * Comprehend and appropriately use the basic legal documents essential for operations and   management of company.   * Distinguish between varied company processes, meetings and decisions. * Know the framework of dividend distribution and role of auditors in a company. * Understand and evaluate working of depositories and their functions for working in stock   market. |
| **Subject 2 Taxation Laws II** | * 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.   * Develop the ability to file online returns of income. * Understand the concept of appeals punishment prosecution etc * To know about the different types of assessment |
| **Subject 3 Financial Management** | * Explain the nature, scope and objective of financial management, along with Time Value of   Money, Risk & Return.   * Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability   Index.   * Examine various Capital structure theories and estimating cost of capital. * Critically examine basic Theories and policies of Dividend. |

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|  |  | * Estimate working capital along with an overview of cash receivables and inventory   management. |
| **Subject 4**  **Goods and Service Tax** | * 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.   * 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.   * 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.   * Understand the provisions for registration under GST along with special provisions such as   those related to anti-profiteering and avoidance of dual control.   * Know the basic concepts of Customs Act and to compute the assessable value for charging   customs duty. |
| **Subject 5 International Marketing** | * To know the concept of International Marketing, problems in international marketing and   ways to be international.   * To understand the external marketing environment and different International market entry   strategies.   * To be familiar with different techniques of foreign market selection, their segmentation,   positioning.   * How to make successful International Marketing Plan, Organising and controlling,   evaluating the Impact of globalisation.   * To learn the New Product planning & development, branding, Packaging and labelling,   Pricing Decisions and strategies. |
| **Subject 6**  **Cost Accounting** | * Demonstrate domain knowledge in installation of costing system; * Better knowledge about the how to get over from the labour turnover, overtime and idle   time;   * Understanding the distribution scheme of production overhead and factory overhead * Making the decisions regarding make or buy * understand the concept of contract costing process costing * To know the basics of standard costing variance analysis budgetary control and marginal   costing |