

COURSE OUTCOMES

COMMERCE

B.COM. First year (Hons.)

Sem	Type of course	Course Name	Course Outcome
1	Core	BCH: DSC- 1.1 Management Principles and Applications	CO1. Describe the various levels of management and applicability of management principles. CO2. Evaluate a company 's competitive landscape as per Porter 's Five-force model. CO3. Demonstrate various types of authority, delegation and decentralization in authority CO4. Demonstrate various types of leadership styles and identify the motivation techniques used by leaders. CO5. Discuss the impact of emerging issues in management.
1	Core	BCH: DSC- 1.2 Business Laws	CO1. Examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions. CO2. Describe various modes of discharge of contract and remedies available in case of breach. CO3. Recognize and differentiate between the special contracts. CO4. Analyse the rights and obligations under the Sale of Goods Act. CO5. Attain skills to form and manage entrepreneurial ventures as LLP.
1	Core	BCH: DSC- 1.3 Financial Accounting	CO1. Apply the generally accepted accounting principles while recording transactions and preparing financial statements. CO2. Demonstrate the accounting process under a computerised accounting system. CO3. Measure business income applying relevant accounting standards. CO4. Evaluate the impact of depreciation and inventories on Business Income. CO5. Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations. 6. prepare the accounts for Inland Branches, Departments and Leases.
1	General Elective	BCH: GE- 1.1 Business Organisation	CO1. Examine the dynamics of the most suitable form of business organisations in different situations. CO2. Evaluate the various elements affecting the business environment. CO3. Analyse business models for different organisations. CO4. Record and report emerging issues and challenges of business organisations. CO5. Defend changes in the working pattern of modern organisations

1	General Elective	BCH: GE- 1.3 Marketing for Beginners	<p>CO1. Evaluate the companies following societal marketing concepts and along with their social initiatives.</p> <p>CO2. Judge the segmentation of a product, service, event, organisation of companies.</p> <p>CO3. Analyse the process of value creation through marketing decisions involving product, pricing and its distribution.</p> <p>CO4. Compare the pricing strategies of various companies. CO5. Explain marketing decisions involving product promotion and to acquire knowledge about the various developments in the marketing area.</p>
1	Skill Enhancement Course	BCH: SEC- 1.1 Business Organisation	<p>CO1. Examine the dynamics of the most suitable form of business organisations in different situations.</p> <p>CO2. Evaluate the various elements affecting the business environment.</p> <p>CO3. Analyse business models for different organisations.</p> <p>CO4. Record and report emerging issues and challenges of business organisations.</p> <p>CO5. Defend changes in the working pattern of modern organisations.</p>
1	Skill Enhancement Course	BCH: SEC- 2.2 Personal Financial Planning	<p>CO1. Understand the meaning and appreciate the relevance of financial planning.</p> <p>CO2. Understand the concept of investment planning and its methods.</p> <p>CO3. Examine the scope and ways of personal tax planning.</p> <p>CO4. Analyse insurance planning and its relevance.</p> <p>CO5. Develop insight into retirement planning and its relevance.</p>
1	Skill Enhancement Course	BCH: SEC- 1.3 Finance For Everyone	<p>CO1. Understand the importance of financial literacy and the institutions providing financial services.</p> <p>CO2. Prepare a financial plan, budget and manage personal finances.</p> <p>CO3. Open, avail and manage services offered by banks. CO4. Open, avail and manage services offered by post offices.</p> <p>CO5. Plan for life insurance and property insurance. 6. choose instruments for investment in shares.</p>
1	Skill Enhancement Course	BCH: SEC- 1.4 Digital Marketing	<p>CO1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.</p> <p>CO2. Describe the functioning of the digital marketers and how it is different than the traditional marketing practices</p> <p>CO3. Explain the significance of digital marketing tools, such as, SEO, Social media platforms, Online advertising, Blogging etc.</p>

			<p>CO4. Gather knowledge about the ethical considerations and the regulatory framework of digital marketing in India</p> <p>CO5. Compare the pricing strategy of new products launched.</p> <p>CO6. Prepare a report on channels of distribution used for several products.</p>
2	Core	BCH: DSC- 2.1 Corporate Accounting	<p>CO1. Examine the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.</p> <p>CO2. Examine the annual reports of business organisations to find out whether applicable accounting standards (AS and Ind AS) are complied with or not.</p> <p>CO3. Prepare a report on amalgamation of companies from news articles.</p> <p>CO4. The preparation of financial statements of companies manually as well as using online software.</p> <p>CO5. Analyse the voluntary and mandatory information contained in the financial statements.</p>
2	Core	BCH: DSC- 2.2 Company Law	<p>CO1. Analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules.</p> <p>CO2. Recognize the basic legal documents and their usage essential for formation of a company.</p> <p>CO3. Analyse the process and documents required for raising capital for the company.</p> <p>CO4. Evaluate the process of company meetings and corporate decision making.</p> <p>CO5. Know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.</p>
2	Core	BCH: DSC- 2.3 Human Resource Management	<p>CO1. Demonstrate necessary skills to design an HR policy that improves the work environment.</p> <p>CO2. Analyse job requirements and prepare a Human Resource Plan</p> <p>CO3. Match the skills with the job requirement and preparation of report on job analysis</p> <p>CO4. Organize an onboarding programme in an organisation</p> <p>CO5. Describe and apply the use of different kinds of training and development strategies in real life situations</p> <p>CO6. Organize counselling sessions for employees for better psychological health</p> <p>CO7. Create incentive schemes for diverse job roles to enhance satisfaction and improve retention of employees</p> <p>CO8. Design HR policies for employee engagement and experience; grievance redressal, employee health,</p>

			safety, welfare, and social security, for employees to attain stress-free work life balance.
2	General Elective	BCH: SEC- 2.2 Personal Financial Planning	CO1. Understand the meaning and appreciate the relevance of financial planning. CO2. Understand the concept of investment planning and its methods. CO3. Examine the scope and ways of personal tax planning. CO4. Analyse insurance planning and its relevance. CO5. Develop insight into retirement planning and its relevance.
2	General Elective	BCH: SEC- 2.3 Personal Selling	CO1. Describe the theoretical and practical aspect of personal selling. CO2. Demonstrate the sales presentations. CO3. Develop and execute the selling skills in different situations. CO4. Build the ability and confidence to face customer grievances and objections.
2	General Elective	BCH: GE- 2.2 Financial Management For Beginners	CO1. Understand the overview of finance, the concept of time value of money and risk & return. CO2. Learn financial analysis with the aid of various financial statements & analyse the capital budgeting process and techniques. CO3. Analyse the cost of capital, capital structure and leverage. CO4. Examine dividend & working capital dividend decisions.
2	General Elective	BCH: GE- 2.3 Sales Promotion	CO1. Develop a sales promotion campaign. CO2. Design different tools for sales campaign CO3. Analyse the need of a particular tool. CO4. Examine the public relation management. CO5. Contribute positively in business.

COURSE OUTCOMES

COMMERCE

B.COM First Year

Sem	Type of course	Course Name	Course Outcome
1	DSC	DSC- 1.1 Business Organisation and Management	CO1.Explain the dynamics of business organisations and recent management practices. CO2. Describe varied perspectives related to the business environment and entrepreneurship. CO3. Analyse how the organisations adapt to an uncertain environment and decipher decision making techniques. CO4. Analyse the relationship amongst functions of management i.e. planning, organizing, directing and controlling.

			CO5. Analyse the change in the working pattern of modern organisations.
1	DSC	DSC- 1.2 Business Laws	CO1. Analyse the basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions. CO2. Describe various modes of discharge of contract and remedies available in case of breach. CO3. Recognize and differentiate between the special contracts. CO4. Analyse the rights and obligations under the Sale of Goods Act. CO5. Attain skills to form and manage entrepreneurial ventures as LLP.
1	DSC	DSC- 1.3 Financial Accounting	CO1. Analyse the generally accepted accounting principles while recording transactions and preparing financial statements. CO2. Demonstrate the accounting process under a computerized accounting system. CO3. Measure business income applying relevant accounting standards. CO4. Evaluate the impact of depreciation and inventories on Business Income. CO5. Prepare the Financial Statements of sole proprietor firms and Not-For-Profit Organisations. prepare the accounts for Inland Branches, Departments and Leases
1	SEC	SEC- 2.2 Personal financial planning	CO1. Examine the meaning and appreciate the relevance of financial planning. CO2. Demonstrate the concept of investment planning and its methods. CO3. Examine the scope and ways of personal tax planning. CO4. Analyse insurance planning and its relevance. CO5. Interpret insight into retirement planning and its relevance.
1	SEC	SEC- 2.3 Social Media Marketing	CO1. Demonstrate the concept of social media marketing and its role in marketing, advertising and public relations. CO2. Interpret optimal use of various social media platforms for social media marketing. CO3. Describe social media for developing an effective marketing plan. CO4. Describe the effectiveness of social media analytics. CO5. Demonstrate any product through social media platforms. CO6. Describe practical skills required for creating and sharing content through online communities and social networks. CO7. Demonstrate and appreciate social media ethics to use social media spaces effectively.

2	DSC	DSC- 2.1 Corporate Accounting	CO1. Analyse accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company. CO2. Describe the preparation of Financial Statements of Companies manually as well as using online software. CO3. Interpret the Valuation of Intangible Assets and Shares CO4. Describe accounting for Amalgamation and Internal Reconstruction of Companies. CO5. Demonstrate the preparation of Annual Reports of companies.
2	DSC	DSC- 2.2 Company Law	CO1. Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules. CO2. Recognize the basic legal documents and their usage essential for formation of a company. CO3. Analyse the process and documents required for raising capital for the company. CO4. Understand the process of company meetings and corporate decision making. CO5. Know the framework of dividend distribution and develop understanding of the winding up process including Insolvency Resolution.
2	DSC	DSC- 2.3 Human Resource Management	CO1. Develop a clear understanding on the importance of human resource management. CO2. Analyse the concept and sources of recruitment and selection process. CO3. Design performance appraisal techniques. CO4. Devise effective compensation schemes that enhance employee satisfaction and encourage employee retention. CO5. Cater to the dynamics of the business environment.
2	SEC	SEC- 1.2 Finance for Everyone	CO1. Demonstrate the importance of financial literacy and the institutions providing financial services. CO2. Describe financial plan, budget and manage personal finances. CO3. Demonstrate the open, avail and manage services offered by banks. CO4. Demonstrate open, avail and manage services offered by post offices. CO5. Describe the plan for life insurance and property insurance. CO6. Analyse and choose instruments for investment in shares.
2	SEC	Digital Marketing	CO1. After studying this course, students will be able to understand the concept of digital marketing and its integration with traditional marketing.

			<p>CO2. After studying this course, students will be able to understand customer value journey in digital context and behaviour of online consumers.</p> <p>CO3. After studying this course, students will be able to understand email, content and social media marketing and apply the learnings to create digital media campaigns.</p> <p>CO4. After studying this course, students will be able to examine various tactics for enhancing a website's position and ranking with search engines.</p> <p>CO5. After studying this course, students will be able to leverage the digital strategies to gain competitive advantage for business and career.</p>
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COURSE

OUTCOMES

COMMERCE

B.Com. (Hons.) II Year

Sem	Type of Course	Course Name	Course Outcomes
3	Core	Business Mathematics BCH: DSC- 3.1	CO1. Assess the applicability of matrices as mathematical tools in representing a system of equations. CO2. Apply differential calculus to solve simple business problems. CO3. Evaluate business problems involving complex linear relationships between decision variables and their determining factors. CO4. Explain mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money. CO5. Develop programming for business problems involving constrained optimisation.
3	Core	Financial Management BCH: DSC- 3.2	CO1. analyse the conceptual framework of financial management and will have an insight into the concept of time value of money and risk and return. CO2. analyse the capital budgeting process and demonstrate decision making abilities using different techniques of capital budgeting. CO3. compute the cost of capital; critically analyse and understand different capital structure theories and factors affecting capital structure decision of a firm. CO4. analyse and understand different theories of dividend and factors affecting dividend policy. CO5. examine the concept of working capital and estimate working capital requirements of a firm; critically examine and decide optimum credit policy for a firm.
3	Core	Principles Of Marketing BCH: DSC- 3.3	CO1. develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm. CO2. explore the dynamics of consumer Behaviour and process of market selection through STP. CO3. analyse the process of value creation through marketing decisions involving product development. CO4. analyse the process of value creation through marketing decisions involving product pricing and its distribution. CO5. analyse 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

3	DSE	Organisational Behaviour BCH: DSE- 3.1	CO1. demonstrate understanding of the basic concepts of organisational behaviour and their applicability in contemporary organisations. CO2. analyse the various means of managing people at the workplace. CO3. interpret the complex nature of human behaviour and group dynamics. CO4. critically evaluate leadership styles and strategies. CO5. summarise the ways to build supportive organisational culture
3	DSE	Brand Management BCH: DSE- 3.3	CO1. Comprehend the conceptual framework of brand management CO2. Analyse brand positioning strategies of popular brands and explore their life cycle CO 3. Design and implement brand strategies CO4. Discuss the concept of brand equity CO5. Explore recent issues in branding
3	GE	Basics of Advertising BCH: GE- 3.2	CO1. Identify communication objectives behind advertising various products and services. CO2. Evaluate the importance of advertising appeals. CO3. Explain various media elements in the advertising decisions. CO4. Examine the role of various advertising agencies. CO5. Evaluate the effectiveness of advertising campaigns.
3	GE	Investing in Stock Markets BCH: GE- 3.3	CO1. Evaluate the investment environment as well as risk & return framework. CO2. Conduct fundamental analysis to identify underpriced/overpriced securities. CO3. Conduct technical analysis to make buy and hold decisions in the stock market. CO4. Describe the functioning of Indian Stock Market. CO5. Analyse mutual funds as an investment alternative.
3	VAC	Digital empowerment	CO1. Use ICT and digital services in daily life. CO2. Develop skills to communicate and collaborate in cyberspace using social platforms, teaching/learning tools. CO3. Understand the significance of security and privacy in the digital world. CO4. Evaluate ethical issues in the cyber world
3	VAC	Financial literacy	CO1. Develop proficiency for personal and family financial planning CO2. Apply the concept of investment planning CO3. Ability to analyse banking and insurance products CO4. Personal tax planning
3	SEC	Innovation and Entrepreneurship	CO1. Encourage the process of creative thinking and innovation CO2. Build an entrepreneurial perspective to identify and tackle problems and explore new opportunities CO3. Gain insight into building business models and plans CO4. Identify tools and strategies that entrepreneurs may use for start-up, innovation and reinvention

			<p>CO5. Understand how to go from an idea to product and scale it up for sustainability</p> <p>CO6. Develop skills to work in teams and build connections, collaborations and social networks</p>
3	SEC	Social Media Marketing	<p>CO1. Evaluate the role of social media in marketing, advertising and public relations.</p> <p>CO2. Assess the optimal use of various social media platforms for social media marketing.</p> <p>CO3. Analyse the importance of social media for developing an effective marketing plan, and assess ways to measure its performance.</p> <p>CO4. Describe practical skills required for creating and sharing content through online communities and social networks.</p> <p>CO5. Demonstrate and appreciate social media ethics to use social media spaces effectively</p>
3	SEC	Business Communication	<p>CO1. After studying this course, students will be able to explain the need for communication in management.</p> <p>CO2. After studying this course, students will be able to appreciate the need of effective writing for communication.</p> <p>CO3. After studying this course, students will be able to demonstrate the skill of effective report writing and summarizing annual reports.</p> <p>CO4. After studying this course, students will be able to analyse business correspondence and e-correspondence.</p> <p>CO5. After studying this course, students will be able to appreciate oral presentations.</p>

4	Core	Business Statistics BCH: DSC- 4.1	<p>CO1. Examine and understand the various descriptive properties of statistical data.</p> <p>CO2. Evaluate probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.</p> <p>CO3. Analyse the underlying relationships between the variables to use simple regression models.</p> <p>CO4. Analyse the trends and tendencies over a period of time through time series analysis.</p> <p>CO5. Examine and apply index numbers to real life situations.</p>
4	Core	Cost Accounting BCH: DSC- 4.2	<p>CO1. Understand and analyse the different cost concepts.</p> <p>CO2. Analyse various components of cost of production.</p> <p>CO3. Compute unit cost and total cost by preparing a cost statement.</p> <p>CO4. Compute employee cost, employee productivity and employee turnover.</p> <p>CO5. Determine cost for different industries using job costing, process costing, contract costing and service costing</p>
4	Core	International Business BCH: DSC- 4.3	<p>CO1. Analyse the process of globalization and its impact on the growth of the international business.</p> <p>CO2. Evaluate the changing dynamics of the diverse international business environment.</p> <p>CO3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.</p> <p>CO4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.</p> <p>CO5. Evaluate the forms of foreign direct investment and analyse the benefits and costs of FDI.</p>
4	DSE	Human Resource Development BCH: DSE- 4.1	<p>CO1. Examine the evolution of HRD.</p> <p>CO2. Analyse the role of HRD strategies in organisations.</p> <p>CO3. Apply and evaluate a learning process starting with training needs, analysis, assessment and evaluation process.</p> <p>CO4. Explore the role of training needs of employees.</p> <p>CO5. Evaluate the training methods used in industry</p>
4	DSE	Sustainability Marketing BCH: DSE- 4.3	<p>CO1. Describe the need of sustainable marketing in view of environmental, legal and ethical aspects.</p> <p>CO2. Explore the opportunities for sustainable marketing strategies.</p> <p>CO3. Identify the consumer behaviour for sustainable marketing.</p> <p>CO4. Demonstrate how sustainable marketing can be applied in marketing mix strategies.</p> <p>CO5. Discover the case studies of legal framework for sustainable marketing</p>

4	GE	Basics of Organisation Behaviour BCH: GE- 4.1	CO1. Analyse the working of organisations and human Behaviour. CO2. Apply the concepts of OB in managing people at the workplace. CO3. Critically evaluate the role of motivation theories in guiding human behaviour. CO4. Recognise diverse leadership styles and strategies. CO5. Summarise the ways to build supportive organisational culture.
4	GE	Personal Financial Planning BCH: GE- 4.2	CO1. Analyse the meaning and appreciate the relevance of financial planning. CO2. Appraise the concept of investment planning and its methods. CO3. Examine the scope and ways of personal tax planning. CO4. Analyse insurance planning and its relevance. CO5. Identify the need for retirement planning and its relevance.
4	VAC	Digital empowerment	CO1. Use ICT and digital services in daily life. CO2. Develop skills to communicate and collaborate in cyberspace using social platforms, teaching/learning tools. CO3. Understand the significance of security and privacy in the digital world. CO4. Evaluate ethical issues in the cyber world
4	VAC	Financial literacy	CO1. Develop proficiency for personal and family financial planning CO2. Apply the concept of investment planning CO3. Ability to analyse banking and insurance products CO4. Personal tax planning
4	SEC	Innovation and Entrepreneurship	CO1. Encourage the process of creative thinking and innovation CO2. Build an entrepreneurial perspective to identify and tackle problems and explore new opportunities CO3. Gain insight into building business models and plans CO4. Identify tools and strategies that entrepreneurs may use for start-up, innovation and reinvention CO5. Understand how to go from an idea to product and scale it up for sustainability CO6. Develop skills to work in teams and build connections, collaborations and social networks
4	SEC	Social Media Marketing	CO1. Evaluate the role of social media in marketing, advertising and public relations. CO2. Assess the optimal use of various social media platforms for social media marketing. CO3. Analyse the importance of social media for developing an effective marketing plan, and assess ways to measure its performance. CO4. Describe practical skills required for creating and sharing content through online communities and social networks. CO5. Demonstrate and appreciate social media ethics to use social media spaces effectively

COURSE

OUTCOMES

COMMERCE

B.Com. II Year

3	Core	Business Statistics BC: DSC- 3.1	CO1. Examine and interpret various descriptive properties of statistical data. CO2. Identify probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context. CO3. Analyse the underlying relationship between variables and perform predictive analysis using regression models. CO4. Analyse the trends and tendencies over a period through time series analysis. CO5. Apply index numbers to real life situations.
3	Core	Financial Management BC: DSC- 3.2	CO1. Analyse the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return. CO2. Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques. CO3. Estimate the cost of capital; and critically analyse different capital structure theories and factors affecting capital structure decision of a firm. CO4. Analyse different theories of dividend and factors affecting dividend policy. CO5. Estimate working capital requirements of a firm, and device optimum credit policy for a firm.
3	Core	Principles of Marketing BC: DSC- 3.3	CO1. Discuss basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm. CO2. Describe the dynamics of consumer behaviour and process of market selection through STP stages. CO3. Analyse the process of value creation through marketing decisions involving product development. CO4. Analyse the marketing decisions involving product pricing and its distribution. CO5. Explore marketing decisions involving product promotion, and draft promotion mix strategies

4	Core	Entrepreneurship & New Venture Planning BC: DSC- 4.1	CO1. Describe distinct entrepreneurial traits. CO2. Recognise the process and nature of entrepreneurship. CO3. Identify the different ways in which entrepreneurs manifest in start-ups.
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			<p>CO4. Comprehend the entrepreneurial process for initiating new venture creation.</p> <p>CO5. Design strategies for the successful implementation of innovative ideas of new ventures.</p>
4	Core	Cost Accounting BC: DSC- 4.2	<p>CO1. Discuss and analyze the different cost concepts.</p> <p>CO2. Determine various components of cost of production.</p> <p>CO3. Compute unit cost and total cost by preparing a cost statement.</p> <p>CO4. Compute employee cost, employee productivity and employee turnover.</p> <p>CO5. Determine cost for different industries using job costing, process costing, contract costing and service costing.</p>
4	Core	International Business BC: DSC- 4.3	<p>CO1. Analyse the process of globalization and its impact on growth of international business.</p> <p>CO2. Evaluate the changing dynamics of the diverse international business environment.</p> <p>CO3. Analyse the theoretical dimensions of international trade as well as intervention measures adopted.</p> <p>CO4. Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.</p> <p>CO5. Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI.</p>

COURSE OUTCOMES

B.COM FINAL YEAR

Sem	Type of course	Course Name	Course Outcome
5	DSE	BC 5.1 (c) Auditing and Corporate Governance	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.
5	DSE	BC 5.1 (a) Human Resource Management	After completing the course, the student shall be able to: CO1: Understand the concept of HRM and its role in effective business administration. CO2: Understand the role of recruitment and selection in relation to organisation's business and HRM objectives. CO3: Explain the importance of performance management system in enhancing employee performance. CO4: Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework. CO5: Recognize emerging horizons of HRM and also enduring international HRM, eHRM, HRIS.
5	DSE	BC 5.2 (a) Fundamentals of Financial Management	After completing the course, the student shall be able to: CO1– Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return. CO2– Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index. CO3– Examine various Capital structure theories and estimating cost of capital. CO4– Critically examine basic Theories and policies of Dividend. CO5– Estimate working capital along with an overview of cash receivables and inventory
5	DSE	BC 5.2 (b) – Goods & Services Tax (GST) and Customs Laws	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.

			<p>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.</p> <p>CO4: Understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering and avoidance of dual control.</p> <p>CO5: Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty</p>
5	SEC	BC 5.3 (a) Entrepreneurship Development	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p>CO2: Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.</p> <p>CO3: Understand entrepreneurial process for initiating new venture creation.</p> <p>CO4: Understand social support system for garnering strength towards entrepreneurial preferences.</p> <p>CO5: Understand various dimensions of managing a business enterprise once it is formed.</p>
5	SEC	BC 5.3 (b) Personal Finance	<p>After completing the course, the student shall be able to:</p> <p>CO1- Understand the meaning and relevance of financial planning, time value of money & process of financial planning.</p> <p>CO2- Explain the concept of investment planning and its methods.</p> <p>CO3- Examine the concept of personal tax planning. CO4 - Analyse insurance planning.</p> <p>CO5 - Understand retirement planning</p>
5	GE	BC 5.4 (a) Human Resource Management	<p>CO1: Understand different tools used in forecasting and planning human resource needs.</p> <p>CO2: Demonstrate the ability to prepare strategies for acquisition of human resources.</p> <p>CO3: Understand the administrative complexities of providing a full array of benefits to employees and the ways and mean of delivering these benefits.</p> <p>CO4: Appreciate the varied initiatives undertaken to maintain human resources.</p> <p>CO5: Understand modern HRM to meet challenges of changing business environment</p>
6	DSE	BC 6.1 (b) Banking and Insurance	<p>After completing the course, the student shall be able to:</p> <p>CO1- Understand the meaning and scope of Banking with functions of Banks and their role into banking.</p> <p>CO2- Familiarize with the operations of Banking and various services and benefits.</p> <p>CO3- Get an insight of lending operations of banking and causes of NPAs into banking sector.</p> <p>CO4- Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.</p>

			CO5- Understand the types of Insurance and Regulatory framework of Insurance
6	DSE	BC 6.1 (c) Management Accounting	<p>CO1: Understand thoroughly the conceptual framework of Management Accounting; different forms of accounting—Financial, Cost and Managerial; types of costs for decision making and cost control; cost control and cost reduction. CO2: Understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and their application in businesses.</p> <p>CO3: Understand the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.</p> <p>CO4: understand preparation of various types of budgets and budgetary control system as a tool of managerial planning and control; Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.</p> <p>CO5: Have basic understanding of techniques of performance measurement such as Responsibility Accounting, Divisional Measurement and Transfer Pricing.</p>
6	DSE	BC 6.2 (a) International Business	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.</p> <p>CO2: Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.</p> <p>CO3: Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.</p> <p>CO4: Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.</p> <p>CO5: Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues</p>
6	DSE	BC 6.2 (d) Organizational Behaviour	<p>CO1: Understand the development of organisational behavior and its importance in managing people at the workplace.</p> <p>CO2: Understand human behavior as an individual.</p> <p>CO3: Appreciate different theories of motivation.</p>

			CO4: Critically evaluate leadership styles and strategies. CO5: Understand the importance of organisational culture and learn to deal with change and stress.
6	SEC	BC 6.3 (a) Advertising, Personal Selling & Salesmanship	After completing the course, the student shall be able to: CO1: Understand the communication objectives behind advertising and promotions. CO2: Understand the various message and media elements in the advertising decisions. CO3: Analyse the effectiveness of advertising. CO4: Comprehend the importance and role of personal selling. CO5: Understand the process of personal selling
6	GE	BC 6.4 (a) Entrepreneurship Development	After completing the course, the student shall be able to: CO1: Understand entrepreneurship as volition in context of India. CO2: Gather knowledge and ideas on the existing support system for entrepreneurial orientation. CO3: Understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career. CO4: Understand of requirement of post-enterprise creation for effective operation of the business. CO5: Gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

COURSE OUTCOMES

B.COM (HONS.) FINAL YEAR

Sem	Type of course	Course Name	Course Outcome
5	CORE	BCH5.1–Principles of Marketing	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 behavior 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.
5	CORE	BCH 5.2–Financial Management	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.

			<p>CO3- Estimate various capital structure theories and factors affecting capital structure decisions in a firm.</p> <p>CO4- Critically examine various theories of dividend and factors affecting dividend policy.</p> <p>CO5 - Evaluate working capital requirement</p>
5	DSE	BCH 5.3 (a) Management Accounting	<p>CO1: Understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.</p> <p>CO2: Understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.</p> <p>CO3: Understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.</p> <p>CO4: Understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.</p> <p>CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing</p>
5	DSE	BCH 5.3 (b) Organizational Behaviour	<p>CO1: Understand the development of organisational behavior and its importance in managing people at the workplace.</p> <p>CO2: Understand how individuals behave under different conditions and why individuals behave as they do.</p> <p>CO3: Appreciate different theories of motivation.</p> <p>CO4: Critically evaluate leadership styles and strategies.</p> <p>CO5: Critically evaluate the potential effects of organisation culture and stress on behavior in organisation so as to direct the same towards predetermined goals.</p>
5	DSE	BCH 5.3 (d) Entrepreneurship development	<p>CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p>CO2: Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.</p> <p>CO3: Understand social support system for gaining strength towards entrepreneurial preferences.</p> <p>CO4: Understand entrepreneurial process for initiating new venture creation.</p> <p>CO5: Understand various dimension.</p>

5	DSE	BCH 5.4 (b) Financial Markets, Institutions Services	CO1: Understand the meaning and scope of financial markets as well as institutions in India. CO2: Understand the concepts of Money Market and Capital Market. CO3: Explain Commercial Banking and its Current developments. CO4: Explain concept of Non-Banking Financial Companies (NBFC's). CO5: Examine the Financial Services Industry.
5	DSE	BCH 5.4 (c) Advertising and Personal Selling	CO1: Understand the communication objectives behind advertising and promotions. CO2: Understand the various advertising and media elements in the advertising decisions. CO3: Identify the ethical and legal issues of advertising. CO4: Comprehend the importance and role of personal selling. CO5: Understand the process of personal selling.
5	DSE	BCH 5.4 (d) Business Statistics	CO1: Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools. CO2: Gather knowledge about various probability concepts and distributions and their business applications. CO3: Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables. CO4: Develop an understanding of the index numbers and their utility in daily life and stock market. CO5: Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.
6	CORE	BCH 6.1– Auditing and Corporate Governance	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.
6	CORE	BCH 6.2– Goods and Services Tax (GST) and Customs Law	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.

			<p>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.</p> <p>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.</p> <p>CO5: Know the basic concepts of Customs Act and to compute the assessable value for charging customs duty</p>
6	DSE	BCH 6.3 (a) Fundamentals of Investment	<p>CO1: Explain investment environment and concept of return & risk.</p> <p>CO2: Understand bond valuation & role of credit rating agencies.</p> <p>CO3: Examine equity approaches.</p> <p>CO4: Analyze two securities portfolio using Harry Markowitz model, calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.</p> <p>CO5: Evaluate investors protection framework.</p>
6	DSE	BCH 6.3 (d) Consumer Affairs and Customer Care	<p>CO1: Understand the importance of consumer buying process and to identify ethical and legal issues in advertisements and in packaging.</p> <p>CO2: Learn how to pursue the consumer rights under consumer protection act 1986.</p> <p>CO3: Understand the procedure of filing a complaint.</p> <p>CO4: Analyse the role of industry regulators in consumer protection.</p> <p>CO5: Comprehend the hearings, enquiry and appeal provisions.</p>
6	DSE	BCH 6.3 (b) Compensation Management	<p>CO1: Acquaint with basic legal framework envisaged under the statutes for compensation and welfare of employees in different modes.</p> <p>CO2: Identify the internal and external environmental factors that have an impact on pay structure of an organisation.</p> <p>CO3: Understand the various principles involved and premise of the grant of bonus, wages, and minimum wages to workers.</p> <p>CO4: Understand international compensation rules to meet requirement of overseas workforce.</p> <p>CO5: Know various compensation laws to meet employee satisfaction.</p>
6	DSE	BCH 6.4 (d) International Business	<p>CO1: Understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.</p> <p>CO2: Analyse 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</p>

			<p>payment account and its components. CO3: Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank. CO4: Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants. CO5: Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.</p>
6	DSE	BCH 6.4 (b) Banking and Insurance	<p>CO1: understand the meaning and scope of Banking with functions of Banks and their role into banking. CO2: Familiarize with regard to operations of Banking and various services and benefits. CO3:Developing insights on lending operations of banking and causes of NPA into banking sector.</p> <p>CO4: Acquaint with the concept of Insurance through functions and fundamental principles of Insurance.</p> <p>CO5; Understand the types of Insurance and Regulatory framework of Insurance.</p>