

Course Specific Outcomes (B. Com. Hons. Courses)			
Name of Department- Commerce			
Course – B. Com (H) - 2018-19			
Sem	Type of Course	Course Name	Course Outcomes
I	Core	Financial Accounting	CO1: Understand the theoretical framework of accounting and to prepare financial statements CO2: Explain and determine depreciation and value of inventory CO3: Learn accounting for hire purchase transactions, leases, branches and departments CO4: Understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.
I	Core	Business Law	CO1: Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions. CO2: Be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios. CO3: Equip the students about the legitimate rights and obligations under The Sale of Goods Act CO4: Enable with skills to initiate entrepreneurial ventures as LLP CO5: Understand the fundamentals of Internet based activities under The Information and Technology Act.
I	GE	Insurance and Risk Management	CO1: Understand the Concept of Risk, it's types, sources and measurements. CO2 : Learn the Concepts and Principles of Insurance and its operations. CO3: Develop insights into various types of Insurance CO4: Examine the Legal aspects of Insurance contract and Actuaries CO5: Familiarize with the Regulatory Framework of Insurance
II	Core	Corporate Accounting	CO1: Develop an understanding of accounting for share capital and debentures CO2: Prepare financial statements of a company CO3: Develop an understanding of cash flow statements CO4: Understand the accounting for amalgamation and liquidation of companies CO5: Prepare consolidated balance sheet for Holding company

II	Core	Corporate Law	<p>CO1: Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.</p> <p>CO2: Follow the basic legal documents and their usage essential for operations and management of company.</p> <p>CO3: Enable the students to synthesis company processes, meetings and decisions.</p> <p>CO4: Equip the students with framework of dividend distribution and role of auditors in a company.</p> <p>CO5: Comprehend and evaluate working of depositories and their functions in stock markets.</p>
III	Core	Human Resource Management	<p>CO1: Understand basic nature and importance of human resource management.</p> <p>CO2: Analyze the current theory and practice of recruitment and selection.</p> <p>CO3: Realize the importance of performance management system in enhancing employee performance.</p> <p>CO4: 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.</p> <p>CO5: Understand role of modern HRM in meeting challenges of changing business environment.</p>
III	Core	Income Tax Law and Practice	<p>CO1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO2: Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.</p> <p>CO3: Compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.</p> <p>CO4: 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.</p> <p>CO5: Develop the ability to file online returns of income.</p>
III	Core	Management Principles and Application	<p>CO1: Understand the evolution of management and apprehend its effect on future managers.</p> <p>CO2: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.</p> <p>CO3: Comprehend the changes happening in organisation structure over time.</p> <p>CO4: Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.</p> <p>CO5: Appreciate the changing dynamics of management practice.</p>
III	GE	Business Statistics	<p>CO1: Understand the basic statistical tools.</p> <p>CO2: Uses of statistical tools to summarize and analyze quantitative information.</p> <p>CO3: Uses of statistical tools for decision making</p>

III	SEC	E-Commerce	<p>CO1: Understand the basics of E-commerce, current and emerging business models.</p> <p>CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.</p> <p>CO3: Enhance the students' skills for designing and developing website.</p> <p>CO4: Identify the emerging modes of e-payment.</p> <p>CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce.</p>
IV	Core	Computer Application in Business	<p>CO1: 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.</p> <p>CO2: Handle document creation for communication.</p> <p>CO3: Acquire skills to create and make good presentations</p> <p>CO4: 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</p> <p>CO5: Understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.</p>
IV	Core	Cost Accounting	<p>CO1: Understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.</p> <p>CO2: Understand the accounting and control of material and labour cost.</p> <p>CO3: Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads</p> <p>CO4: Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.</p> <p>CO5: Understand cost accounting book keeping systems and reconciliation of cost and financial account profits</p>
IV	Core	Business Mathematics	<p>CO1: Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.</p> <p>CO2: Develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.</p> <p>CO3: Acquire competence to use computer for mathematical computations, especially with Big data.</p> <p>CO4: Obtain critical thinking and problem-solving aptitude.</p> <p>CO5: Evaluate the role played by mathematics in the world of business and economy.</p>

IV	SEC	Entrepreneurship	<p>CO1: Understand entrepreneurship as volition in context of India.</p> <p>CO2: Gather knowledge and ideas on the existing support system for entrepreneurial orientation.</p> <p>CO3: Understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.</p> <p>CO4: Understand requirements of post-enterprise creation for effective operation of the business.</p> <p>CO5: Gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.</p>
IV	SEC	Cyber Crime and Law	<p>CO1: Identify cyber risk associated with online activities</p> <p>CO2: Prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.</p> <p>CO3: Generate and preserve electronic evidences for personal and professional use.</p> <p>CO4: Work in virtual space safely and with business process or products confirming to the regulatory framework and not falling under the ambit of cyber crimes.</p> <p>CO5: Analyse the cases and find pertinent facts for resolutions.</p>
V	Core	Principles of Marketing	<p>CO1: Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p>CO2: Understand the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p>CO3: Understand and analyze the process of value creation through marketing decisions involving product development.</p> <p>CO4: Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.</p> <p>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.</p>
V	Core	Financial Management	<p>CO1: Explain the nature and scope of financial management as well as time value of money and risk return trade off</p> <p>CO2: Analyze capital budgeting process and capital budgeting techniques</p> <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>

V	DSE	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>
V	DSE	Business Statistics	<p>CO1: Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.</p> <p>CO2: Gather knowledge about various probability concepts and distributions and their business applications.</p> <p>CO3: Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.</p> <p>CO4: Develop an understanding of the index numbers and their utility in daily life and stock market.</p> <p>CO5: Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.</p>
VI	Core	Auditing and Corporate Governance	<p>CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.</p> <p>CO2: Understand the concept of corporate governance in organisations and its essence for management.</p> <p>CO3: Provide and assimilate information leading to failure of organisation and corporate scams.</p> <p>CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: Recognise the essence of ethics in business.</p>

VI	Core	Goods and Service Tax	<p>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.</p> <p>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> <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>
VI	DSE	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>
VI	DSE	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: 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>

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IV	SEC	Cyber Crimes And Laws	<p>CO1: Identify cyber risk associated with online activities</p> <p>CO2: Prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.</p> <p>CO3: Generate and preserve electronic evidences for personal and professional use.</p> <p>CO4: Work in virtual space safely and with business process or products confirming to the regulatory framework and not falling under the ambit of cyber crimes.</p> <p>CO5: Analyse the cases and find pertinent facts for resolutions.</p>
IV	GE	Project Management	<p>CO1: Explain the concept and attributes of projects, project management system, process and its principles.</p> <p>CO2: Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.</p> <p>CO3: Analyse project appraisal in public & private sector and estimate shadow prices and social discount rate.</p> <p>CO4: Examine project risk and performance assessment.</p> <p>CO5: Evaluate project management techniques using case studies.</p>
V	Core	Principles of Marketing	<p>CO1: Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p>CO2: Understand the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p>CO3: Understand and analyze the process of value creation through marketing decisions involving product development.</p> <p>CO4: Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.</p> <p>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.</p>

V	Core	Fundamentals of financial Management	<p>CO1: Explain the nature and scope of financial management as well as time value of money and risk return trade off</p> <p>CO2: Analyze capital budgeting process and capital budgeting techniques</p> <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>
V	DSE	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>
V	DSE	Business Statistics	<p>CO1: Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.</p> <p>CO2: Gather knowledge about various probability concepts and distributions and their business applications.</p> <p>CO3: Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.</p> <p>CO4: Develop an understanding of the index numbers and their utility in daily life and stock market.</p> <p>CO5: Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.</p>

VI	Core	Auditing And Corporate Governance	<p>CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.</p> <p>CO2: Understand the concept of corporate governance in organisations and its essence for management.</p> <p>CO3: Provide and assimilate information leading to failure of organisation and corporate scams.</p> <p>CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: Recognise the essence of ethics in business.</p>
VI	Core	Goods & Services Tax (Gst) And Customs Law	<p>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.</p> <p>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> <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>
VI	DSE	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>

VI	DSE	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: 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>
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Course Specific Outcomes (B. Com. Hons. Courses)			
Name of Department- Commerce			
Course – B. Com (H) - 2021-22			
Sem	Type of Course	Course Name	Course Outcomes
I	Core	Financial Accounting	CO1: Understand the theoretical framework of accounting and to prepare financial statements CO2: Explain and determine depreciation and value of inventory CO3: Learn accounting for hire purchase transactions, leases, branches and departments CO4: Understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.
I	Core	Business Law	CO1: Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions. CO2: Be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios. CO3: Equip the students about the legitimate rights and obligations under The Sale of Goods Act CO4: Enable with skills to initiate entrepreneurial ventures as LLP CO5: Understand the fundamentals of Internet based activities under The Information and Technology Act.
I	GE	Business Organisation and Management	CO1: Learn business activities to compete in competitive world. CO2: Understand entrepreneurship from local to international perspective. CO3: Evaluate the application of functional areas of business activity. CO4: Analyze decision making and communication. CO5: Evaluate the impact of legal, social, and economic environment on business.
II	Core	Corporate Accounting	CO1: Develop an understanding of accounting for share capital and debentures CO2: Prepare financial statements of a company CO3: Develop an understanding of cash flow statements CO4: Understand the accounting for amalgamation and liquidation of companies CO5: Prepare consolidated balance sheet for Holding company

II	Core	Corporate Law	<p>CO1: Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.</p> <p>CO2: Follow the basic legal documents and their usage essential for operations and management of company.</p> <p>CO3: Enable the students to synthesis company processes, meetings and decisions.</p> <p>CO4: Equip the students with framework of dividend distribution and role of auditors in a company.</p> <p>CO5: Comprehend and evaluate working of depositories and their functions in stock markets.</p>
II	GE	Enterprenuership	<p>CO1: Understand entrepreneurship as volition in context of India.</p> <p>CO2: Gather knowledge and ideas on the existing support system for entrepreneurial orientation.</p> <p>CO3: Understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.</p> <p>CO4: Understand requirements of post-enterprise creation for effective operation of the business.</p> <p>CO5: Gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.</p>
III	Core	Human Resource Management	<p>CO1: Understand basic nature and importance of human resource management.</p> <p>CO2: Analyze the current theory and practice of recruitment and selection.</p> <p>CO3: Realize the importance of performance management system in enhancing employee performance.</p> <p>CO4: 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.</p> <p>CO5: Understand role of modern HRM in meeting challenges of changing business environment.</p>
III	Core	Income tax Law and Practice	<p>CO1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO2: Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.</p> <p>CO3: Compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.</p> <p>CO4: 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.</p> <p>CO5: Develop the ability to file online returns of income.</p>

III	Core	Management Principles And Applications	CO1: Understand the evolution of management and apprehend its effect on future managers. CO2: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment. CO3: Comprehend the changes happening in organisation structure over time. CO4: Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling. CO5: Appreciate the changing dynamics of management practice.
III	GE	Business Statistics	CO1: Understand the basic statistical tools CO2: Uses of statistical tools to summarize and analyze quantitative information. CO3: Uses of statistical tools for decision making
III	SEC	E-Commerce	CO1: Understand the basics of E-commerce, current and emerging business models. CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web. CO3: Enhance the students' skills for designing and developing website. CO4: Identify the emerging modes of e-payment. CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce.
IV	Core	Cost Accounting	CO1: Understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet. CO2: Understand the accounting and control of material and labour cost. CO3: Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads CO4: Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them. CO5: Understand cost accounting book keeping systems and reconciliation of cost and financial account profits
IV	Core	Business Mathematics	CO1: Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems. CO2: Develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems. CO3: Acquire competence to use computer for mathematical computations, especially with Big data. CO4: Obtain critical thinking and problem-solving aptitude. CO5: Evaluate the role played by mathematics in the world of business and economy.

IV	Core	Computer Applications in Business	<p>CO1: 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.</p> <p>CO2: Handle document creation for communication.</p> <p>CO3: Acquire skills to create and make good presentations</p> <p>CO4: 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</p> <p>CO5: Understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.</p>
IV	SEC	Cyber Crimes And Laws	<p>CO1: Identify cyber risk associated with online activities</p> <p>CO2: Prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.</p> <p>CO3: Generate and preserve electronic evidences for personal and professional use.</p> <p>CO4: Work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber crimes.</p> <p>CO5: Analyse the cases and find pertinent facts for resolutions.</p>
IV	GE	Project Management	<p>CO1: Explain the concept and attributes of projects, project management system, process and its principles.</p> <p>CO2: Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.</p> <p>CO3: Analyse project appraisal in public & private sector and estimate shadow prices and social discount rate.</p> <p>CO4: Examine project risk and performance assessment.</p> <p>CO5: Evaluate project management techniques using case studies.</p>
V	Core	Principles of Marketing	<p>CO1: Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p>CO2: Understand the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p>CO3: Understand and analyze the process of value creation through marketing decisions involving product development.</p> <p>CO4: Understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.</p> <p>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.</p>

V	Core	Fundamentals of financial Management	<p>CO1: Explain the nature and scope of financial management as well as time value of money and risk return trade off</p> <p>CO2: Analyze capital budgeting process and capital budgeting techniques</p> <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>
V	DSE	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>
V	DSE	Business Statistics	<p>CO1: Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.</p> <p>CO2: Gather knowledge about various probability concepts and distributions and their business applications.</p> <p>CO3: Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.</p> <p>CO4: Develop an understanding of the index numbers and their utility in daily life and stock market.</p> <p>CO5: Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.</p>

VI	Core	Auditing And Corporate Governance	<p>CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.</p> <p>CO2: Understand the concept of corporate governance in organisations and its essence for management.</p> <p>CO3: Provide and assimilate information leading to failure of organisation and corporate scams.</p> <p>CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: Recognise the essence of ethics in business.</p>
VI	Core	Goods & Services Tax (Gst) And Customs Law	<p>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.</p> <p>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> <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>
VI	DSE	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>

VI	DSE	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: 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>
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Course Specific Outcomes (B. Com. Hons. Courses)			
Name of Department- Commerce			
Course – B. Com (H) - 2022-23			
Sem	Type of	Course Name	Course Outcomes
I	Core	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.
I	Core	Business Law	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 a breach. CO3: Recognize and differentiate between the special contracts. CO4: Analyse the rights and obligations under the Sale of Goods Act. CO5: Apply skills to form and manage entrepreneurial ventures as LLP.
I	Core	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. CO6: Prepare the accounts for Inland Branches, Departments and Leases.

I	SEC	Basic IT Tools	<p>CO1: By studying this course, students will be able to use word-processor to generate documents with appropriate formatting, layout, review and referencing.</p> <p>CO2: By studying this course, students will be able to manage data in worksheets and workbooks and analyze it using spreadsheet functions and inbuilt formulas.</p> <p>CO3: By studying this course, students will be able to draw analysis on data using spreadsheets to make decisions.</p> <p>CO4: By studying this course, students will be able to make meaningful representations of data in the form of charts and pivot tables.</p> <p>CO5: By studying this course, students will be able to manage data in database tables and use the same for generating queries, forms and reports.</p>
I	VAC	Financial Literacy	<p>CO1: Develop proficiency for personal and family financial planning</p> <p>CO2: Apply the concept of investment planning</p> <p>CO3: Ability to analyse banking and insurance products</p> <p>CO4: Personal tax planning</p>
II	Core	Corporate Accounting	<p>CO1: Explain the accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.</p> <p>CO2: Prepare Financial Statements of Companies manually as well as using online software.</p> <p>CO3: Estimate the value of Intangible Assets and Shares</p> <p>CO4: Explain the Accounting for Amalgamation and Internal Reconstruction of Companies.</p> <p>CO5: Interpret and prepare Annual Reports of companies.</p>
II	Core	Company Law	<p>CO1: Understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.</p> <p>CO2: Follow the basic legal documents and their usage essential for operations and management of company.</p> <p>CO3: Enable the students to synthesis company processes, meetings and decisions.</p> <p>CO4: Equip the students with framework of dividend distribution and role of auditors in a company.</p> <p>CO5: Comprehend and evaluate working of depositories and their functions in stock markets.</p>
II	Core	Human Resource Management	<p>CO1: Evaluate the importance of contemporary and emerging HR issues.</p> <p>CO2: Analyse the concept and sources of recruitment and selection process.</p> <p>CO3: Devise employee training and development programs.</p> <p>CO4: Design performance appraisal techniques and compensation schemes.</p> <p>CO5: Design HR policies for employee engagement and experience; grievance redressal, employee health, safety, welfare, social security, and stress-free work life balance.</p>

II	GE	Financial Management for Beginners	CO1: Analyse the overview of finance, the concept of time value of money and risk & return. CO2: Perform financial analysis with the aid of various financial statements, and analyse the capital budgeting process and techniques. CO3: Analyse the cost of capital, capital structure and leverage. CO4: Examine dividend & working capital dividend decisions. CO5: Perform valuation of securities.
II	SEC	Basic IT Tools	CO1: By studying this course, students will be able to use word-processor to generate documents with appropriate formatting, layout, review and referencing. CO2: By studying this course, students will be able to manage data in worksheets and workbooks and analyze it using spreadsheet functions and inbuilt formulas. CO3: By studying this course, students will be able to draw analysis on data using spreadsheets to make decisions. CO4: By studying this course, students will be able to make meaningful representations of data in the form of charts and pivot tables. CO5: By studying this course, students will be able to manage data in database tables and use the same for generating queries, forms and reports
II	VAC	Financial Literacy	CO1: Familiarity with different aspects of financial literacy such as savings, investment, taxation, and insurance CO2: Understand the relevance and process of financial planning CO3: Promote financial well-being
III	Core	Human Resource Management	CO1: Understand basic nature and importance of human resource management. CO2: Analyze the current theory and practice of recruitment and selection. CO3: Realize the importance of performance management system in enhancing employee performance. CO4: 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. CO5: Understand role of modern HRM in meeting challenges of changing business environment.

III	Core	Income Tax Law and Practice	<p>CO1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO2: Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.</p> <p>CO3: Compute income under the head ' Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.</p> <p>CO4: 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.</p> <p>CO5: Develop the ability to file online returns of income.</p>
III	Core	Management Principles And Applications	<p>CO1: Understand the evolution of management and apprehend its effect on future managers.</p> <p>CO2: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.</p> <p>CO3: Comprehend the changes happening in organisation structure over time.</p> <p>CO4: Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.</p> <p>CO5: Appreciate the changing dynamics of management practice.</p>
III	GE	Investing in Stock Market	<p>CO1: Recognise the basic principles of investing in stock market.</p> <p>CO2: Analyse stocks under the Economy, Industry, Company (EIC) framework.</p> <p>CO3: Apply Technical Analysis tools to take investment decisions.</p> <p>CO4: Analyse the working of Indian stock market.</p> <p>CO5: Analyse the different types of mutual fund schemes</p>
III	SEC	E-Commerce	<p>CO1: Understand the basic statistical tools.</p> <p>CO2: Uses of statistical tools to summarize and analyze quantitative information.</p> <p>CO3: Uses of statistical tools for decision making</p>
IV	Core	Cost Accounting	<p>CO1: Understand the basics of E-commerce, current and emerging business models.</p> <p>CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.</p> <p>CO3: Enhance the students' skills for designing and developing website.</p> <p>CO4: Identify the emerging modes of e-payment.</p> <p>CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce.</p>

IV	Core	Business Mathematics	<p>CO1: Comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.</p> <p>CO2: Develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.</p> <p>CO3: Acquire competence to use computer for mathematical computations, especially with Big data.</p> <p>CO4: Obtain critical thinking and problem-solving aptitude.</p> <p>CO5: Evaluate the role played by mathematics in the world of business and economy.</p>
IV	Core	Computer Applications in Business	<p>CO1: 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.</p> <p>CO2: Handle document creation for communication.</p> <p>CO3: Acquire skills to create and make good presentations</p> <p>CO4: 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</p> <p>CO5: Understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.</p>
IV	SEC	Cyber Crimes and Laws	<p>CO1: Identify cyber risk associated with online activities</p> <p>CO2: Prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.</p> <p>CO3: Generate and preserve electronic evidences for personal and professional use.</p> <p>CO4: Work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber crimes.</p> <p>CO5: Analyse the cases and find pertinent facts for resolutions.</p>
IV	GE	Project Mangement and Techniques	<p>CO1: Explain the concept and attributes of projects, project management system, process and its principles.</p> <p>CO2: Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.</p> <p>CO3: Analyse project appraisal in public & private sector and estimate shadow prices and social discount rate.</p> <p>CO4: Examine project risk and performance assessment.</p> <p>CO5: Evaluate project management techniques using case studies.</p>

V	Core	Principles of Marketing	<p>CO1: Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p>CO2: Understand the dynamics of consumer behavior and process of market selection through STP stages.</p> <p>CO3: Understand and analyze the process of value creation through marketing decisions involving product development</p>
V	Core	Financial Management	<p>CO1: Explain the nature and scope of financial management as well as time value of money and risk return trade off</p> <p>CO2: Analyze capital budgeting process and capital budgeting techniques</p> <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>
V	DSE	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>

V	DSE	Business Statistics	<p>CO1: Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.</p> <p>CO2: Gather knowledge about various probability concepts and distributions and their business applications.</p> <p>CO3: Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.</p> <p>CO4: Develop an understanding of the index numbers and their utility in daily life and stock market.</p> <p>CO5: Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.</p>
VI	Core	Auditing and Corporate Governance	<p>CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.</p> <p>CO2: Understand the concept of corporate governance in organisations and its essence for management.</p> <p>CO3: Provide and assimilate information leading to failure of organisation and corporate scams.</p> <p>CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: Recognise the essence of ethics in business.</p>
VI	Core	Goods & Services Tax (GST) and Customs Law	<p>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.</p> <p>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> <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>

VI	DSE	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>
VI	DSE	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: 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>

Course Specific Outcomes (B. Com. Hons. Courses)			
Name of Department- Commerce			
Course – B. Com (H) - 2023-24			
Sem	Type of Course	Paper Name	Course/Paper Outcomes
I	Core	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.
I	Core	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 a breach. CO3: Recognize and differentiate between the special contracts. CO4: Analyse the rights and obligations under the Sale of Goods Act. CO5: Apply skills to form and manage entrepreneurial ventures as LLP
I	Core	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. CO6: Prepare the accounts for Inland Branches, Departments and Leases.

I	SEC	Basic IT Tools	<p>CO1: By studying this course, students will be able to use word-processor to generate documents with appropriate formatting, layout, review and referencing.</p> <p>CO2: By studying this course, students will be able to manage data in worksheets and workbooks and analyze it using spreadsheet functions and inbuilt formulas.</p> <p>CO3: By studying this course, students will be able to draw analysis on data using spreadsheets to make decisions.</p> <p>CO4: By studying this course, students will be able to make meaningful representations of data in the form of charts and pivot tables.</p> <p>CO5: By studying this course, students will be able to manage data in database tables and use the same for generating queries, forms and reports</p>
I	VAC	Financial Literacy	<p>CO1: Familiarity with different aspects of financial literacy such as savings, investment, taxation, and insurance</p> <p>CO2: Understand the relevance and process of financial planning</p> <p>CO3: Promote financial well-being</p>
I	GE	Business Organisation and Management	<p>CO1: Analyse the dynamics of business organisations</p> <p>CO2: Describe the various forms of business organisations</p> <p>CO3: Examine varied perspectives related to business environment and entrepreneurship.</p> <p>CO4: Appreciate the change in working pattern of modern organisations.</p> <p>CO5: To enable them to analyze and understand the emerging issues and challenges of the organization.</p>
II	Core	Corporate Accounting	<p>CO1: Explain the accounting for Share Capital, Debentures, Bonus Shares, Redemption of Preference Shares and Debentures of a company.</p> <p>CO2: Prepare Financial Statements of Companies manually as well as using online software.</p> <p>CO3: Estimate the value of Intangible Assets and Shares</p> <p>CO4: Explain the Accounting for Amalgamation and Internal Reconstruction of Companies.</p> <p>CO5: Interpret and prepare Annual Reports of companies.</p>
II	Core	Corporate Laws	<p>CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.</p> <p>CO2: follow the basic legal documents and their usage essential for operations and management of company.</p> <p>CO3: enable the students to synthesis company processes, meetings and decisions.</p> <p>CO4: equip the students with framework of dividend distribution and role of auditors in a company.</p> <p>CO5: comprehend and evaluate working of depositories and their functions in stock markets.</p>

II	Core	Human Resource and Management	CO1: Evaluate the importance of contemporary and emerging HR issues. CO2: Analyse the concept and sources of recruitment and selection process. CO3: Devise employee training and development programs. CO4: Design performance appraisal techniques and compensation schemes. CO5: Design HR policies for employee engagement and experience; grievance redressal, employee health, safety, welfare, social security, and stress-free work life balance.
II	SEC	Basic IT Tools	CO1: By studying this course, students will be able to use word-processor to generate documents with appropriate formatting, layout, review and referencing. CO2: By studying this course, students will be able to manage data in worksheets and workbooks and analyze it using spreadsheet functions and inbuilt formulas. CO3: By studying this course, students will be able to draw analysis on data using spreadsheets to make decisions. CO4: By studying this course, students will be able to make meaningful representations of data in the form of charts and pivot tables. CO5: By studying this course, students will be able to manage data in database tables and use the same for generating queries, forms and reports
II	GE	Financial Management for Beginners	CO1: Analyse the overview of finance, the concept of time value of money and risk & return. CO2: Perform financial analysis with the aid of various financial statements, and analyse the capital budgeting process and techniques. CO3: Analyse the cost of capital, capital structure and leverage. CO4: Examine dividend & working capital dividend decisions. CO5: Perform valuation of securities.
II	VAC	Swachh Bharat	CO1: Understanding the significance of the Swachh Bharat Abhiyan. CO2: Ability to analyse and predict the sanitation challenges of India CO3: Determine the link between sanitation and development. CO4: Contribute to the Swachh Bharat Abhiyan through real time projects/fieldwork.

III	Core	Business Mathematics	<p>CO1: Identify proficiency in using different mathematical tools in solving real life business and economic problems.</p> <p>CO2: Analyse how matrices are used as mathematical tool in representing a system of equations.</p> <p>CO3: Apply differential calculus to solve simple business problems.</p> <p>CO4: Discuss mathematical formulation and solution of problems related to finance including different methods of interest calculation, future and present value of money.</p> <p>CO5: Identify business problems involving linear relationships between decision variables and their determining factors.</p>
III	Core	Financial Management	<p>CO1: Analyse the conceptual framework of financial management and get an insight into the concept of time value of money, and risk and return.</p> <p>CO2: Estimate cash flows for projects, and evaluate their profitability using capital budgeting techniques.</p> <p>CO3: Estimate the cost of capital; and critically analyse different capital structure theories and factors affecting capital structure decision of a firm.</p> <p>CO4: Analyse different theories of dividend and factors affecting dividend policy.</p> <p>CO5: Estimate working capital requirements of a firm, and device optimum credit policy for a firm.</p>
III	Core	Principles of Marketing	<p>CO1: Discuss basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.</p> <p>CO2: Describe the dynamics of consumer Behaviour and process of market selection through STP.</p> <p>CO3: Analyse the process of value creation through marketing decisions involving product development.</p> <p>CO4: Analyse the process of value creation through marketing decisions involving product pricing and its distribution.</p> <p>CO5: Explore marketing decisions involving product promotion, and draft promotion mix strategies.</p>
III	DSE	Organisational Behaviour	<p>CO1: Discuss basic concepts of organisational behaviour and their applicability in contemporary organisations.</p> <p>CO2: Analyse various means of managing people at the workplace.</p> <p>CO3: Recognise the importance of communication and motivation in an organisation.</p> <p>CO4: Critically evaluate the different leadership styles and strategies.</p> <p>CO5: Summarise the ways to build supportive organisational culture.</p>

III	SEC	Personal Financial Planning	<p>CO1: After studying this course, students will be able to understand the meaning and appreciate the relevance of financial planning.</p> <p>CO2: After studying this course, students will be able to understand the concept of investment planning and its methods.</p> <p>CO3: After studying this course, students will be able to examine the scope and ways of personal tax planning.</p> <p>CO4: After studying this course, students will be able to analyse insurance planning and its relevance.</p> <p>CO5: After studying this course, students will be able to develop insight into retirement planning and its relevance.</p>
IV	Core	Business Statistics	<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>
IV	Core	Cost Accounting	<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>
IV	Core	International Business	<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>
IV	DSE	Investment Management	<p>CO1: Analyze the environment of investment and risk return framework.</p> <p>CO2: Describe bonds in terms of valuation, yields, and risks.</p> <p>CO3: Analyse equity shares using different approaches and models.</p> <p>CO4: Construct, analyse, select and evaluate portfolios along with a deep understanding of capital market theory and associated models.</p> <p>CO5: Comprehend and analyse futures and options and to be able to devise own investment strategies using various options trading strategies in the derivative market.</p>

IV	SEC	E Tourism	<p>CO1: To learn about the application of e-business in tourism sector with understanding of contemporary issues of the use of electronics technology in the tourism business.</p> <p>CO2: To learn about e-business strategies and how to apply it to help them comprehend a variety of basic e business ideas and theories.</p> <p>CO3: To teach fundamental concept of what e-business is and how to conduct e-business successfully in the tourism sector.</p>
V	Core	Principles of Marketing	<p>CO1: Develop an understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting the marketing decisions of a firm.</p> <p>CO2: Explain the dynamics of consumer behaviour and the process of market selection through STP stages.</p> <p>CO3: Analyze the process of value creation through marketing decisions involving product development.</p> <p>CO4: Identify and analyze the marketing decisions involving product pricing and its distribution.</p> <p>CO5: Explore the marketing decisions involving product promotion and also equip them with the knowledge of various developments in the marketing area that may govern the marketing decisions of a firm.</p>
V	Core	Financial Management	<p>CO1: Explain the financial environment within which the organization must operate</p> <p>CO2: Analyze the finances of individual corporations both in terms of their performance and capital budgeting</p> <p>CO3: Relate the importance of cost of capital within the context of financial decision making</p> <p>CO4: Access financial information from a wide variety of sources and use this information</p> <p>CO5: Estimate working capital requirement in a firm along with an understanding of cash management.</p>
V	Core	Management Accounting	<p>CO1: Examine the conceptual framework of Management Accounting and identify the differences between various forms of accounting.</p> <p>CO2: Analyse budgetary control system as a tool of managerial planning and control</p> <p>CO3: Evaluate the standard costing system as a tool of managerial control.</p> <p>CO4: Recognise the concept of marginal costing and cost-volume-profit analysis.</p> <p>CO5: Analyse techniques of decision making.</p> <p>CO6: Discuss the concept of responsibility accounting and performance measurement.</p>

V	DSE	Advertising and Personal Selling	<p>CO1: Discuss the concepts, objectives and budgeting methods of advertising used in marketing.</p> <p>CO2: Demonstrate advertising message using various advertising appeals and elements of advertising used by the marketers for promoting their brands in the market</p> <p>CO3: Identify the major media decisions, media choice and scheduling.</p> <p>CO4: Discover the role Describe and types of advertising agency.</p> <p>CO5: Describe the methods of measuring advertising effectiveness and role of ASCI in maintaining the ethical nature of advertising.</p>
V	GE	Project Management	<p>CO1: Explain the concept and attributes of projects, project management system, process and its principles.</p> <p>CO2: Perform technical feasibility, marketing feasibility and commercial viability using NPV, and further to understand tax and legal aspects of a project.</p> <p>CO3: Analyse project appraisal in public & private sector and estimate shadow prices and social discount rate.</p> <p>CO4: Examine project risk and performance assessment.</p> <p>CO5: Evaluate project management techniques using case studies.</p>
VI	Core	Auditing and Corporate Governance	<p>CO1: Differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.</p> <p>CO2: Understand the concept of corporate governance in organisations and its essence for management.</p> <p>CO3: Provide and assimilate information leading to failure of organisation and corporate scams.</p> <p>CO4: Comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: Recognise the essence of ethics in business.</p>
VI	Core	Goods & Services Tax (GST) And Customs Law	<p>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.</p> <p>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> <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>

VI	Core	Fundamentals of Investment	<p>CO1: Acquaint with the Investment Environment and concept of Return & Risk .</p> <p>CO2: Develop the understanding of Bond valuation & role of Credit Rating agencies.</p> <p>CO3: Understand the methods of Equity analysis approaches.</p> <p>CO4: Analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.</p> <p>CO5: Examine investors' protection framework</p>
VI	Core	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: 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>