

| <b>Course Specific Outcomes: B. Com Prog. Courses</b> |                       |                                      |   |
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| <b>Name of Department - Commerce</b>                  |                       |                                      |   |
| <b>Course – B.COM (CBCS) - 2018-19</b>                |                       |                                      |   |
| <b>Sem</b>  | <b>Type of Course</b> | <b>Course Name</b>                   | <b>Course Outcomes</b>  |
| I   | Core                  | Financial Accounting                 | CO1: Build an understanding of theoretical framework of accounting and be able to prepare financial statements.<br>CO2: Explain and determine depreciation and inventory value<br>CO3: Develop understanding of accounting for hire purchase transactions and lease transactions<br>CO4: Understand branch and departmental accounting<br>CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm  |
| I   | Core                  | Business Organisation and Management | CO1: Understand dynamics of business organisations and management practices with respect to stakeholders.<br>CO2: Understand varied perspectives related to business environment and entrepreneurship.<br>CO3: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.<br>CO4: Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.<br>CO5: Appreciate the change in working pattern of modern organisations. |
| II  | Core                  | Business Law                         | CO1: Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.<br>CO2: Handle the execution of special contracts used in different types of business.<br>CO3: Learn legitimate rights and obligations under The Sale of Goods Act.<br>CO4: Acquire skills to initiate entrepreneurial ventures as LLP.<br>CO5: Understand the fundamentals of Internet based activities under The Information and Technology Act   |
| II  | Core                  | Business Mathematics and Statistics  | CO1: Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems.<br>CO2: Develop an understanding of the various averages and measures of dispersion to describe statistical data.<br>CO3: Understand the relationship between two variables through correlation and regression.<br>CO4: Understand the construction and application of index numbers to real life situations.<br>CO5: Understand the trends and tendencies over a period of time through time series analysis.  |

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| III | Core | Company Law                      | <p>CO1: Understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.</p> <p>CO2: Comprehend and appropriately use the basic legal documents essential for operations and management of company.</p> <p>CO3: Distinguish between varied company processes, meetings and decisions.</p> <p>CO4: Know the framework of dividend distribution and role of auditors in a company.</p> <p>CO5: Understand and evaluate working of depositories and their functions for working in stock market.</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 to 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.</p> <p>CO5: Compute tax liability of individuals and firms and understand the provisions of filing return of income.</p> |
| III | SEC  | Computer Application in Business | <p>CO1: Handle document creation for communication.</p> <p>CO 2: Acquire skills to create and make good presentations.</p> <p>CO 3: Make various computations in the area of accounting and finance and present business data using appropriate charts.</p> <p>CO4: Process and analyze the business data and generalize the work sheets 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.</p>  |
| IV  | Core | Corporate Accounting             | <p>CO1: Develop an understanding of accounting for share capital and debentures.</p> <p>CO2: Prepare financial statements of a company.</p> <p>CO3: Develop understanding of cash flow statements.</p> <p>CO4: Understand the accounting for amalgamation of companies.</p> <p>CO5: Prepare consolidated balance sheet for Holding company.</p>   |
| IV  | Core | Cost Accounting                  | <p>CO1: Understand conceptual framework of Cost Accounting.</p> <p>CO2: Understand in detail the accounting and control of material and labour cost.</p> <p>CO3: Understand classification, allocation, apportionment and absorption of overheads in cost determination.</p> <p>CO4: Calculate the cost of products, jobs, contracts, processes and services.</p> <p>CO5: Have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.</p>  |

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| IV | SEC | E-Commerce                                  | CO1: Understand the basics of E-commerce, current and emerging business models.<br>CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.<br>CO3: Enhance the students' skills for designing and developing website.<br>CO4: Identify the emerging modes of e-payment.<br>CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce   |
| V  | DSE | Human Resorce Management                    | CO1: Understand the concept of HRM and its role in effective business administration.<br>CO2: Understand the role of recruitment and selection in relation to organisation's business and HRM objectives.<br>CO3: Explain the importance of performance management system in enhancing employee performance.<br>CO4: Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.<br>CO5: Recognize emerging horizons of HRM and also enduring international HRM, e-HRM, HRIS.                                      |
| V  | DSE | Financial Management                        | CO1: Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.<br>CO2: Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.<br>CO3: Examine various Capital structure theories and estimating cost of capital.<br>CO4: Eritically examine basic Theories and policies of Dividend.<br>CO5: Estimate working capital along with an overview of cash receivables and inventory management.   |
| V  | SEC | Enterprenuership                            | CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.<br>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.<br>CO3: Understand entrepreneurial process for initiating new venture creation.<br>CO4: Understand social support system for garnering strength towards entrepreneurial preferences.<br>CO5: Understand various dimensions of managing a business enterprise once it is formed |
| V  | GE  | Principles of Micro Economics               | CO1: Understand the concept of micro economics.<br>CO2: Link it with Consumer Behaviour and dealing with it.<br>CO3: Understand the supply side of the market through the production and cost behaviour of firms   |
| VI | DSE | Financial Markets, Institution and Services | CO1: Understand the meaning and scope of Financial Markets as well as institutions in India.<br>CO2: Familiarize the students with the concepts of Money Market and Capital Market.<br>CO3: Explain Commercial Banking and its Current developments.<br>CO4: Familiarize the students with the concept of Non-Banking Financial Companies (NBFCs).<br>CO5: Examine the Financial Services Industry.  |

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| VI | DSE | Fundamentals of Investment        | <p>CO1: Acquaint with the Investment Environment and concept of Return &amp; Risk.</p> <p>CO2: Develop the understanding of Bond valuation &amp; 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 | SEC | Personal Selling and Salesmanship | <p>CO1: Understand the communication objectives behind advertising and promotions.</p> <p>CO2: Understand the various message and media elements in the advertising decisions.</p> <p>CO3: Analyse the effectiveness of advertising.</p> <p>CO4: Comprehend the importance and role of personal selling.</p> <p>CO5: Understand the process of personal selling.</p>   |

**Course Specific Outcomes: B. Com Prog. Courses****Name of Department - Commerce****Course – B.COM (CBCS) - 2019-20**

| Sem | Type of Course | Course Name                          | Course Outcomes   |
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| I   | Core           | Financial Accounting                 | CO1: Build an understanding of theoretical framework of accounting and be able to prepare financial statements.<br>CO2: Explain and determine depreciation and inventory value<br>CO3: Develop understanding of accounting for hire purchase transactions and lease transactions<br>CO4: Understand branch and departmental accounting<br>CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm  |
| I   | Core           | Business Organisation and Management | CO1: Understand dynamics of business organisations and management practices with respect to stakeholders.<br>CO2: Understand varied perspectives related to business environment and entrepreneurship.<br>CO3: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.<br>CO4: Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.<br>CO5: Appreciate the change in working pattern of modern organisations. |
| II  | Core           | Business Law                         | CO1: Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.<br>CO2: Handle the execution of special contracts used in different types of business.<br>CO3: Learn legitimate rights and obligations under The Sale of Goods Act.<br>CO4: Acquire skills to initiate entrepreneurial ventures as LLP.<br>CO5: Understand the fundamentals of Internet based activities under The Information and Technology Act   |
| II  | Core           | Business Mathematics and Statistics  | CO1: Acquire proficiency in using different mathematical tools (matrices, calculus and mathematics of finance) in solving real life business and economic problems.<br>CO2: Develop an understanding of the various averages and measures of dispersion to describe statistical data.<br>CO3: Understand the relationship between two variables through correlation and regression.<br>CO4: Understand the construction and application of index numbers to real life situations.<br>CO5: Understand the trends and tendencies over a period of time through time series analysis.  |

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| 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 to 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.</p> <p>CO5: Compute tax liability of individuals and firms and understand the provisions of filing return of income.</p> |
| III | SEC  | Computer Application in Business | <p>CO1: Handle document creation for communication.</p> <p>CO 2: Acquire skills to create and make good presentations.</p> <p>CO 3: Make various computations in the area of accounting and finance and present business data using appropriate charts.</p> <p>CO4: Process and analyze the business data and generalize the work sheets 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.</p>  |
| IV  | Core | Corporate Accounting             | <p>CO1: Develop an understanding of accounting for share capital and debentures.</p> <p>CO2: Drepare financial statements of a company.</p> <p>CO3: Develop understanding of cash flow statements.</p> <p>CO4: Understand the accounting for amalgamation of companies.CO5: Prepare consolidated balance sheet for Holding company.</p>   |
| IV  | Core | Cost Accounting                  | <p>CO1: Understand conceptual framework of Cost Accounting.</p> <p>CO2: Understand in detail the accounting and control of material and labour cost.</p> <p>CO3: Understand classification, allocation, apportionment and absorption of overheads in cost determination.</p> <p>CO4: Calculate the cost of products, jobs, contracts, processes and services.</p> <p>CO5: Have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.</p>  |

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| IV | SEC | E-Commerce                                  | CO1: Understand the basics of E-commerce, current and emerging business models.<br>CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.<br>CO3: Enhance the students' skills for designing and developing website.<br>CO4: Identify the emerging modes of e-payment.<br>CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce   |
| V  | DSE | Human Resorce Management                    | CO1: Understand the concept of HRM and its role in effective business administration.<br>CO2: Understand the role of recruitment and selection in relation to organisation's business and HRM objectives.<br>CO3: Explain the importance of performance management system in enhancing employee performance.<br>CO4: Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.<br>CO5: Recognize emerging horizons of HRM and also enduring international HRM, e-HRM, HRIS.                                      |
| V  | DSE | Financial Management                        | CO1: Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.<br>CO2: Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.<br>CO3: Examine various Capital structure theories and estimating cost of capital.<br>CO4: Eritically examine basic Theories and policies of Dividend.<br>CO5: estimate working capital along with an overview of cash receivables and inventory management.   |
| V  | SEC | Enterprenuership                            | CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.<br>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.<br>CO3: Understand entrepreneurial process for initiating new venture creation.<br>CO4: Understand social support system for garnering strength towards entrepreneurial preferences.<br>CO5: Understand various dimensions of managing a business enterprise once it is formed |
| V  | GE  | Principles of Micro Economics               | CO1: Understand the concept of micro economics.<br>CO2: Link it with Consumer Behaviour and dealing with it.<br>CO3: Understand the supply side of the market through the production and cost behaviour of firms   |
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| VI | DSE | Fundamentals of Investment                  | CO1: Acquaint with the Investment Environment and concept of Return & Risk.<br>CO2: Develop the understanding of Bond valuation & role of Credit Rating agencies.<br>CO3: Understand the methods of Equity analysis approaches.<br>CO4: Analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.<br>CO5: Examine investors' protection framework.  |

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| VI | SEC | Advertising, Personal Selling and Salesmanship | CO1: Understand the communication objectives behind advertising and promotions.<br>CO2: Understand the various message and media elements in the advertising decisions.<br>CO3: Analyse the effectiveness of advertising.<br>CO4: Comprehend the importance and role of personal selling.<br>CO5: Understand the process of personal selling.            |
| VI | GE  | Project Management                             | CO1: Understand the Suitable Framework for the preparation of industrial project.<br>CO2: Understand the Suitable Framework for the appraisal of industrial project.<br>CO3: Understand the Suitable Framework for the monitoring and control of industrial project.<br>CO4: Understand the Suitable Framework for the hedge risk of industrial project. |

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| <b>Course – B.COM (CBCS) - 2020-21</b>                |                       |                                      |   |
| <b>Sem</b>  | <b>Type of Course</b> | <b>Course Name</b>                   | <b>Course Outcomes</b>  |
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| V  | DSE | Human Resource Management                   | CO1: Understand the concept of HRM and its role in effective business administration.<br>CO2: Understand the role of recruitment and selection in relation to organisation's business and HRM objectives.<br>CO3: Explain the importance of performance management system in enhancing employee performance.<br>CO4: Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.<br>CO5: Recognize emerging horizons of HRM and also enduring international HRM, e-HRM, HRIS.                                      |
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| VI | GE  | Indian Economy                    | CO1: Understand the major economic problems in India and their solution.<br>CO2: Understand the morden tools of Macro economics.<br>CO3:understand the analysis and policy framework.   |

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| I   | Core                  | Financial Accounting                 | CO1: Build an understanding of theoretical framework of accounting and be able to prepare financial statements.<br>CO2: Explain and determine depreciation and inventory value<br>CO3: Develop understanding of accounting for hire purchase transactions and lease transactions<br>CO4: Understand branch and departmental accounting<br>CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm  |
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| IV | SEC  | E-Commerce                                  | CO1: Understand the basics of E-commerce, current and emerging business models.<br>CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.<br>CO3: Enhance the students' skills for designing and developing website.<br>CO4: Identify the emerging modes of e-payment.<br>CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce   |
| V  | DSE  | Human Resorce Management                    | CO1: Understand the concept of HRM and its role in effective business administration.<br>CO2: Understand the role of recruitment and selection in relation to organisation's business and HRM objectives.<br>CO3: Explain the importance of performance management system in enhancing employee performance.<br>CO4: Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.<br>CO5: Recognize emerging horizons of HRM and also enduring international HRM, e-HRM, HRIS.                                      |
| V  | DSE  | Financial Management                        | CO1: Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.<br>CO2: Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.<br>CO3: Examine various Capital structure theories and estimating cost of capital.<br>CO4: Critically examine basic Theories and policies of Dividend.<br>CO5: Estimate working capital along with an overview of cash receivables and inventory management.   |
| V  | SEC  | Enterprenuership                            | CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.<br>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.<br>CO3: Understand entrepreneurial process for initiating new venture creation.<br>CO4: Understand social support system for garnering strength towards entrepreneurial preferences.<br>CO5: Understand various dimensions of managing a business enterprise once it is formed |
| VI | DSE  | Financial Markets, Institution and Services | CO1: Understand the meaning and scope of Financial Markets as well as institutions in India.<br>CO2: Familiarize the students with the concepts of Money Market and Capital Market.<br>CO3: Explain Commercial Banking and its Current developments.<br>CO4: Familiarize the students with the concept of Non-Banking Financial Companies (NBFC's).<br>CO5: Examine the Financial Services Industry.   |

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| VI | DSE | Fundamentals of Investment        | <p>CO1: Acquaint with the Investment Environment and concept of Return &amp; Risk.</p> <p>CO2: Develop the understanding of Bond valuation &amp; 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 | SEC | Personal Selling and Salesmanship | <p>CO1: Understand the communication objectives behind advertising and promotions.</p> <p>CO2: Understand the various message and media elements in the advertising decisions.</p> <p>CO3: Analyse the effectiveness of advertising.</p> <p>CO4: Comprehend the importance and role of personal selling.</p> <p>CO5: Understand the process of personal selling.</p>   |

| <b>Course Specific Outcomes: B. Com Prog. Courses</b> |                       |                                      |   |
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| <b>Name of Department - Commerce</b>                  |                       |                                      |   |
| <b>Course – B.COM (CBCS) - 2022-23</b>                |                       |                                      |   |
| <b>Sem</b>  | <b>Type of Course</b> | <b>Course Name</b>                   | <b>Course Outcomes</b>  |
| I   | Core                  | Business Organisation and Management | CO1: Understand dynamics of business organisations and management practices with respect to stakeholders.<br>CO2: Understand varied perspectives related to business environment and entrepreneurship.<br>CO3: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.<br>CO4: Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.<br>CO5: Appreciate the change in working pattern of modern organisations. |
| I   | Core                  | Business law                         | CO1: Analyse the basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.<br>CO2: Describe various modes of discharge of contract and remedies available in case of breach.<br>CO3: Recognize and differentiate between the special contracts.<br>CO4: Analyse the rights and obligations under the Sale of Goods Act.<br>CO5: Attain skills to form and manage entrepreneurial ventures as LLP.  |
| I   | Core                  | Financial Accounting                 | CO1: Build an understanding of theoretical framework of accounting and be able to prepare financial statements.<br>CO2: Explain and determine depreciation and inventory value<br>CO3: Develop understanding of accounting for hire purchase transactions and lease transactions<br>CO4: Understand branch and departmental accounting<br>CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm  |
| II  | Core                  | Corporate Accounting                 | CO1: Analyse the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.<br>CO2: Prepare financial statements of companies manually as well as using online software.<br>CO3: Interpret the valuation of intangible assets and shares.<br>CO4: Recognise the requisite skills in performance appraisal and compensation of employees.<br>CO5: Prepare Annual Reports of companies and analyse the voluntary and mandatory information contained in them.   |

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| II  | Core | Company Law                          | <p>CO1: Understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.</p> <p>CO2: Comprehend and appropriately use the basic legal documents essential for operations and management of company.</p> <p>CO3: Distinguish between varied company processes, meetings and decisions.</p> <p>CO4: Know the framework of dividend distribution and role of auditors in a company.</p> <p>CO5: Understand and evaluate working of depositories and their functions for working in stock market.</p>  |
| II  | Core | Human Resource Management            | <p>CO1: Examine the organisational human resource processes.</p> <p>CO2: Compare job analysis, job description, and job design.</p> <p>CO3: Evaluate the relevance and methods of training and development.</p> <p>CO4: Recognise the requisite skills in performance appraisal and compensation of employees.</p> <p>CO5: Analyse the need of Employee Maintenance in the organization and study the Emerging issues in HRM</p>  |
| III | Core | 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> |
| III | Core | Fundamentals of Financial Management | <p>CO1: Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk &amp; Return.</p> <p>CO2: Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.</p> <p>CO3: Examine various Capital structure theories and estimating cost of capital.</p> <p>CO4: Critically examine basic Theories and policies of Dividend.</p> <p>CO5: Estimate working capital along with an overview of cash receivables and inventory.</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>  |

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| IV | Core | Corporate Accounting      | CO1: Develop an understanding of accounting for share capital and debentures.<br>CO2: Prepare financial statements of a company.<br>CO3: Develop understanding of cash flow statements.<br>CO4: Understand the accounting for amalgamation of companies.<br>CO5: Prepare consolidated balance sheet for Holding company.  |
| IV | Core | Cost Accounting           | CO1: Understand conceptual framework of Cost Accounting.<br>CO2: Understand in detail the accounting and control of material and labour cost.<br>CO3: Understand classification, allocation, apportionment and absorption of overheads in cost determination.<br>CO4: Calculate the cost of products, jobs, contracts, processes and services.<br>CO5: Have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.   |
| IV | SEC  | E-Commerce                | CO1: Understand the basics of E-commerce, current and emerging business models.<br>CO2: Familiarize with basic business operations such as sales, marketing, HR etc. on the web.<br>CO3: Enhance the students' skills for designing and developing website.<br>CO4: Identify the emerging modes of e-payment.<br>CO5: Understand the importance of security, privacy, ethical and legal issues of e-commerce  |
| V  | Core | Human Resource Management | CO1: Understand the concept of HRM and its role in effective business administration.<br>CO2: Understand the role of recruitment and selection in relation to organisation's business and HRM objectives.<br>CO3: Explain the importance of performance management system in enhancing employee performance.<br>CO4: Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.<br>CO5: Recognize emerging horizons of HRM and also enduring international HRM, e-HRM, HRIS. |
| V  | Core | Financial Management      | CO1: Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.<br>CO2: Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.<br>CO3: Examine various Capital structure theories and estimating cost of capital.<br>CO4: Critically examine basic Theories and policies of Dividend.<br>CO5: Estimate working capital along with an overview of cash receivables and inventory management.  |

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| V  | SEC  | Enterprenuership                            | CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.<br>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.<br>CO3: Understand entrepreneurial process for initiating new venture creation.<br>CO4: Understand social support system for garnering strength towards entrepreneurial preferences.<br>CO5: Understand various dimensions of managing a business enterprise once it is formed |
| VI | Core | Financial Markets, Institution and Services | CO1: Understand the meaning and scope of Financial Markets as well as institutions in India.<br>CO2: Familiarize the students with the concepts of Money Market and Capital Market.<br>CO3: Explain Commercial Banking and its Current developments.<br>CO4: Familiarize the students with the concept of Non-Banking Financial Companies (NBFC's).<br>CO5: Examine the Financial Services Industry.   |
| VI | DSC  | Fundamentals of Investment                  | CO1: Acquaint with the Investment Environment and concept of Return & Risk.<br>CO2: Develop the understanding of Bond valuation & role of Credit Rating agencies.<br>CO3: Understand the methods of Equity analysis approaches.<br>CO4: Analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.<br>CO5: Examine investors' protection framework.  |
| VI | SEC  | Personal Selling and Salesmanship           | CO1: Understand the communication objectives behind advertising and promotions.<br>CO2: Understand the various message and media elements in the advertising decisions.<br>CO3: Analyse the effectiveness of advertising.<br>CO4: Comprehend the importance and role of personal selling.<br>CO5: Understand the process of personal selling.  |

| <b>Course Specific Outcomes: B. Com Prog. Courses</b> |                       |                                      |   |
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| <b>Name of Department - Commerce</b>                  |                       |                                      |   |
| <b>Course – B.COM (CBCS) - 2023-24</b>                |                       |                                      |   |
| <b>Sem</b>  | <b>Type of Course</b> | <b>Course Name</b>                   | <b>Course Outcomes</b>  |
| I   | Core                  | Business Organisation and Management | CO1: Understand dynamics of business organisations and management practices with respect to stakeholders.<br>CO2: Understand varied perspectives related to business environment and entrepreneurship.<br>CO3: Analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.<br>CO4: Analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.<br>CO5: Appreciate the change in working pattern of modern organisations. |
| I   | Core                  | Business Law                         | CO1: Analyse the basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.<br>CO2: Describe various modes of discharge of contract and remedies available in case of breach.<br>CO3: Recognize and differentiate between the special contracts.<br>CO4: Analyse the rights and obligations under the Sale of Goods Act.<br>CO5: Attain skills to form and manage entrepreneurial ventures as LLP.  |
| I   | Core                  | Financial Accounting                 | CO1: Build an understanding of theoretical framework of accounting and be able to prepare financial statements.<br>CO2: Explain and determine depreciation and inventory value<br>CO3: Develop understanding of accounting for hire purchase transactions and lease transactions<br>CO4: Understand branch and departmental accounting<br>CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm  |
| II  | Core                  | Corporate Accounting                 | CO1: Analyse the matters related to issues of share capital, debentures, bonus shares, redemption of preference shares and debentures of a company.<br>CO2: Prepare financial statements of companies manually as well as using online software.<br>CO3: Interpret the valuation of intangible assets and shares.<br>CO4: Recognise the requisite skills in performance appraisal and compensation of employees.<br>CO5: Prepare Annual Reports of companies and analyse the voluntary and mandatory information contained in them.   |

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| II  | Core | Company Law                         | <p>CO1: Understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.</p> <p>CO2: Comprehend and appropriately use the basic legal documents essential for operations and management of company.</p> <p>CO3: Distinguish between varied company processes, meetings and decisions.</p> <p>CO4: Know the framework of dividend distribution and role of auditors in a company.</p> <p>CO5: Understand and evaluate working of depositories and their functions for working in stock market.</p>  |
| II  | Core | Human Resource Management           | <p>CO1: Examine the organisational human resource processes.</p> <p>CO2: Compare job analysis, job description, and job design.</p> <p>CO3: Evaluate the relevance and methods of training and development.</p> <p>CO4: Recognise the requisite skills in performance appraisal and compensation of employees.</p> <p>CO5: Analyse the need of Employee Maintenance in the organization and study the Emerging issues in HRM</p>  |
| III | DSC  | 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> |
| III | Core | Fundamental of Financial Management | <p>CO1: Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk &amp; Return.</p> <p>CO2: Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.</p> <p>CO3: Examine various Capital structure theories and estimating cost of capital.</p> <p>CO4: Critically examine basic Theories and policies of Dividend.</p> <p>CO5: Estimate working capital along with an overview of cash receivables and inventory.</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>  |

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| III | DSC  | Personal Financial Planning           | CO1: Recognise the relevance of financial planning.<br>CO2: Analyse the performance of various instruments in the process of investment planning.<br>CO3: Analyse the scope and ways for planning personal taxes.<br>CO4: Recognise the need for insurance planning and analyse various insurance products offered in the market.<br>CO5: Create a financial plan fulfilling requirements after retirement.  |
| IV  | Core | Entrepreneurship and Venture Planning | CO1: Describe distinct entrepreneurial traits.<br>CO2: Recognise the process and nature of entrepreneurship.<br>CO3: Identify the different ways in which entrepreneurs manifest in start-ups.<br>CO4: Comprehend the entrepreneurial process for initiating new venture creation.<br>CO5: Design strategies for the successful implementation of innovative ideas of new ventures.  |
| IV  | Core | Cost Accounting                       | CO1: Understand conceptual framework of Cost Accounting.<br>CO2: Understand in detail the accounting and control of material and labour cost.<br>CO3: Understand classification, allocation, apportionment and absorption of overheads in cost determination.<br>CO4: Calculate the cost of products, jobs, contracts, processes and services.<br>CO5: Have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.  |
| IV  | Core | International Business                | CO1: Analyse the process of globalization and its impact on growth of international business.<br>CO2: Evaluate the changing dynamics of the diverse international business environment.<br>CO3: Analyse the theoretical dimensions of international trade as well as intervention measures adopted.<br>CO4: Analyse the significance of different forms of regional economic integration and the role played by various international economic organisations.<br>CO5: Evaluate the forms of foreign direct investment and analyse benefits and costs of FDI. |
| V   | DSE  | Human Resorce Management              | CO1: Understand the concept of HRM and its role in effective business administration.<br>CO2: Understand the role of recruitment and selection in relation to organisation's business and HRM objectives.<br>CO3: Explain the importance of performance management system in enhancing employee performance.<br>CO4: Design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.<br>CO5: Recognize emerging horizons of HRM and also enduring international HRM, e-HRM, HRIS.          |

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| V  | DSE | Fundamentals of Financial Management        | CO1: Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.<br>CO2: Analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.<br>CO3: Examine various Capital structure theories and estimating cost of capital.<br>CO4: Critically examine basic Theories and policies of Dividend.<br>CO5: Estimate working capital along with an overview of cash receivables and inventory management.   |
| V  | SEC | Enterprenuership Development                | CO1: Understand the concept of entrepreneurship in the context of Indian economic scenario.<br>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.<br>CO3: Understand entrepreneurial process for initiating new venture creation.<br>CO4: Understand social support system for garnering strength towards entrepreneurial preferences.<br>CO5: Understand various dimensions of managing a business enterprise once it is formed   |
| V  | DSC | Fundamentals of Marketing                   | CO1: Familiarize with the basic concepts and principles of marketing and to develop their conceptual skills to be able to manage marketing operations of a business firm.<br>CO2: Discuss and make the students understand the complexities involved in various targeting and positioning decisions.<br>CO3: Equip the students to take effective decisions for launching new products and to understand the implications of different pricing strategies<br>CO4: Develop the skills among students to enable them to design the promotion-mix strategies.<br>CO5: Make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions. |
| VI | DSE | Financial Markets, Institution and Services | CO1: Understand the meaning and scope of Financial Markets as well as institutions in India.<br>CO2: Familiarize the students with the concepts of Money Market and Capital Market.<br>CO3: Explain Commercial Banking and its Current developments.<br>CO4: Familiarize the students with the concept of Non-Banking Financial Companies (NBFC's).<br>CO5: Examine the Financial Services Industry.   |
| VI | DSE | Fundamentals of Investment                  | CO1: Acquaint with the Investment Environment and concept of Return & Risk.<br>CO2: Develop the understanding of Bond valuation & role of Credit Rating agencies.<br>CO3: Understand the methods of Equity analysis approaches.<br>CO4: Analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.<br>CO5: Examine investors' protection framework.  |

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| VI | SEC | Advertising and Personal Selling | <p>CO1: Understand the communication objectives behind advertising and promotions.</p> <p>CO2: Understand the various message and media elements in the advertising decisions.</p> <p>CO3: Analyse the effectiveness of advertising.</p> <p>CO4: Comprehend the importance and role of personal selling.</p> <p>CO5: Understand the process of personal selling.</p>   |
| VI | GE  | Training and Development         | <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 of requirement 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> |