

B.COM
CBCS Scheme

I Semester

1.4 BUSINESS ORGANISATION AND MANAGEMENT DSC-1

Course Outcomes:

1. Understand the concepts related to business.
2. Analyze the different ownership pattern of business.
3. Demonstrate the roles, skills and functions of management.
4. Analyze effective application of principles, practice, management knowledge to diagnose and solve organizational problems and develop optimal managerial decisions.
5. Practice the process of management functions- planning, organizing, decision making, leading, motivating and controlling.
6. Understand the complexities associated with management and its functional areas of management.

1.5 FINANCIAL ACCOUNTING-1 DSC-2

Course Outcome:

1. Understand in details accounting concepts, principles and accounting standard
2. To understand in details benefits of different types of purchase of system i.e Hire purchase and instalment system
3. learn in depth benefits of consignment sale and joint venture formation of business
4. to understand business can extend its business in different place by maintaining branches
5. Learn in depth allocation of income and expenditure in departmental accounting

1.6 MARKETING MANAGEMENT DSC-3

Course Outcomes:

1. To provide the basic knowledge of concepts, functions and Recent trends in marketing.
2. Develop an ability to assess the impact of an environment on marketing.
3. It helps to acquiring the knowledge about communication process of advertising.
4. Build marketing strategies based on product, price, place and promotional objectives.
5. It covers and understands the aspects of service marketing mix.

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II Semester

2.4 BANKING AND INSURANCE DSC-4

Course Outcomes:

1. To make understand the concept of banking and the various services offered by banks.
2. To analyze the relationship between banker and customer and to understand the concept negotiable instruments.
3. To know about different types of deposits, loans, principles of sound lending policies and other contemporary services.
4. Develop a perfect understanding on the procedure and precautions to be adopted by banks in dealing with different types of securities.
5. Gain a comprehensive knowledge on the procedural formalities in dealing with different types of customers.
6. To create awareness regarding various banking innovations and digitalization of banking services.
7. To make understand various provisions that governs LIC & GIC
8. To analyze the risk faced by banks and ways to overcome them.
9. To understand the difference between life insurance and non-life insurance and how to choose life insurance based on their needs.

2.5 COST ACCOUNTING DSC-5

Course Outcomes:

1. Understand the broad range of Cost Accounting concepts and their terminology
2. Identify and classify different elements of cost and able to prepare cost sheet, estimation and quotation
3. Understand in detail how raw materials, labour and overhead should be managed and the way their cost should be assigned to products
4. Analyze and evaluate information for cost ascertainment, planning, control and decision making
5. Analysis of the process of assigning cost accumulated by responsibility centres to products through job costing, contract costing or process costing.

2.6 FINANCIAL ACCOUNTING – II DSC-6

Course Outcome:

1. Analyzing the benefits of Royalty agreement for both parties lessor and lessee
2. Learn in depth preparation of banking company financial statement
3. To understand in details to maintain accounting of insurance company
4. learn in depth preparation of life insurance company financial statement
5. To understand in depth accounting for prior and post incorporation of business
6. Learn in depth preparation of consolidated balance sheet of Holding company

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III Semester

3.3 DISASTER MANAGEMENT AECC

Course Outcomes:

1. To increase the knowledge and understanding of the disaster phenomenon, its different contextual aspects, impacts and public health consequences.
2. To understand the concept of Disaster Risk Reduction and different phases of disaster cycle.
3. To impart the knowledge about guidelines along with roles of various communities and stakeholders during disaster.
4. To emphasis on technological innovations in Disaster Risk Reduction.
5. Understand Disaster Management Mechanism and Provisions of DM Act

3.5 BUSINESS LAW DSC-8

Course Outcomes:

1. Demonstrate recognition of the requirements of the contract agreement.
2. Understand in details the capacity of contract and consideration.
3. Understand the legality of object and Discharge of contract.
4. Gain knowledge on provisions of special contract.
5. Understand the requirements of sale of goods.

3.6 COMPUTER APPLICATIONS IN BUSINESS SEC-1

Course Outcomes:

1. To acquaint the students with the fundamentals of basic computer.
2. To know the benefits of spreadsheet in recent year.
3. To demonstrate employability skills and a commitment to professionalism.
4. 4. To evaluate, select and use office productivity applications.
5. To operate a variety of advanced spreadsheet, operating system and word processing functions.
6. To maintain quality assurance through critically evaluating procedures and results.
7. To apply basic learning and assessment principles in the design, development and presentation of material through office applications.

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IV Semester

4.3 CORPORATE ACCOUNTING DSC-9

Course outcomes:

1. To understand in details Accounting for share capital, Debenture , Bonus shares, Redemption of preference share
2. Learn in details Preparation of financial statement of Company
3. To understand in details factors to be considered for Valuation of Shares and Goodwill
4. Learn the details of Accounting standard for Amalgamation of Companies
5. To understand in details of internal and external Reconstruction of Companies

4.4 CORPORATE LAW DSC-10

Course Outcomes:

1. To provide a fundamental principles of company laws.
2. To emphasis on types of business in India, Principles of legal entity of a company and formation of companies.
3. To know the important documents of company constitution, corporate powers and division.
4. Provide the knowledge about the borrowing powers of company.
5. Impart the knowledge of membership, general meeting, meeting of directors and appointment of various committees.
6. Appraise the legislative and professional provisions that constitute the regulatory framework for conduct of audit and maintenance of books of accounts.
7. To impart corporate management skills, control, the remedies and government regulation of corporate business and winding up of companies.

4.5 WOMEN ENTREPRENEURIAL DEVELOPMENT DSC-11

Course Outcomes:

1. To understand the concept of entrepreneurship and design a business plan .
2. To develop the entrepreneurial strategic view and the risks come with it.
3. To apply creative methods and technology to overcome gender barriers.
4. To develop their marketing plan and sales strategies.
5. To know the various types of women entrepreneurship promotion.

4.6 COMPUTER FOR ACCOUNTING SEC-2

Course Outcomes:

1. To acquire the knowledge about tally accounting package.
2. Learn in detail with examples of computerised accounting software.
3. To learn and acquire the knowledge about preparation of accounting vouchers.
4. To learn the depth knowledge about Data Base Management System (DBMS).

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V Semester

5.1 BUSINESS TAXATION DSC -12

Course Outcomes:

1. Learn in depth the provisions of IT Act for the assessment of Firm.
2. Deliberate in detail with examples and appear before IT tribunal on behalf of his clients.
3. Identify in detail the different sections of IT Act to reduce tax liability.
4. Learn in depth the provisions of IT Act for the assessment of HUF and Company
5. Learn in details of provisions of co-operative society.
6. Learn in depth and specify the Tax saving strategies for decision making.
7. Identify the Tax provisions and deductions and able to become Tax planner with reference to business restructuring.

5.2 BUSINESS MATHEMATICS DSC-13

Course Outcomes:

1. Understanding the application of AP & GP in solving Business Problem.
2. Know the basic concepts in Matrix & Determinants.
3. Understanding the basic terms in the areas of business calculus and financial mathematics.
4. Use of simple and compound interest to do business calculations such as value of money,
5. Present value and future value and be able to differentiate which method should be used.
6. Know the Linear Programming Problems and formulating by graphical method solutions.

5.3 PROFESSIONAL COMMUNICATION AND SOFT SKILLS SEC-3

Course Outcomes:

1. To provide an overview of prerequisites to business communication
2. To provide an outline to effective organizational communication
3. To impart the correct practices of the strategies of effective business writing.
4. To demonstrate their verbal & non-verbal communication ability through presentations

5.4a AUDITING AND CORPORATE GOVERNANCE DSE-1A

Course Outcomes:

1. To create awareness among the undergraduate students about the modern trends and practices of auditing.
2. To enable the students to acquire the knowledge about internal check in auditing.
3. To enable the students to acquire the knowledge about the system of vouching and verification.
4. To understand the knowledge about audit of different organizations and its techniques.
5. To know the recent technology adopted in auditing.

5.4b FINANCIAL DECISIONS DSE-1B

Course Outcomes:

1. Gain knowledge of financial manager.
2. Understand the Cost of Capital.
3. Identify the details of various source of finance.
4. Learn in depth about the types of leverages.
5. Learn in detail the capital budgeting.
6. Gain knowledge Dividend policy.

5.4c INTERNATIONAL MARKETING DSE-1C

Course outcomes:

1. To enable the students to acquire knowledge about the international marketing v/s domestic marketing.
2. To enable the students to acquire knowledge about the international marketing environment and challenges in global marketing.
3. To acquire knowledge about the international product decision in product mix and product life cycle.
4. To acquire knowledge about the international business ethics.
5. To acquire knowledge about the international marketing policy.

5.4d BUSINESS DECISIONS-I DSE-1D

Course Outcome:

1. Understand in detail the economic theories to analyze situations and solve problems in business settings
2. Learn in detail with examples the economic environment to make appropriate business decisions
3. Write down the characteristics of forecast the demand for products
4. Understand in details with application, if applicable, of impact of cost on income.
5. Deliberate the characteristics of consumers behaviour and able to analyse to take effective decisions

5.5a RETAIL MANAGEMENT DSE-2A

Course Outcomes:

1. Understand the functions of a retailer
2. Gain knowledge on consumerism in retailing
3. Learn the various theories of retail marketing
4. Gain a comprehensive knowledge on different formats of retailing
5. Gain knowledge on market selection and growth stages in international retailing
6. Learn about the application of information technologies in retailing

5.5 b BUSINESS RESEARCH METHODS DSE-2B

Course Outcomes:

1. To understand the purpose of research and have basic knowledge on quantitative research techniques.
2. To formulate testable hypothesis and choose the most appropriate tools for testing them.
3. To understand and be able to design an experiment as a research method.
4. To develop skills in choosing suitable case studies, sampling, measurement, questionnaire design, and surveys, leading focus groups.
5. Gain familiarity with the concepts and terminology used in the development, implementation and operation of business.
6. To accomplish projects utilizing business theories, teamwork, internet resources and computer technology.

5.5c SECURITY ANALYSIS & PORTFOLIO MANAGEMENT DSE-2C

Course Outcomes:

1. Gain a comprehensive knowledge on investment management
2. Understand the different types of risks involved in investments
3. Gain knowledge on security analysis
4. Learn in depth about the risks and returns of portfolio
5. Learn in detail the theories and models of portfolio construction
6. gain knowledge on portfolio evaluation and revision

5.5d HUMAN RESOURCE MANAGEMENT DSE-2D

Course Outcomes:

1. To help the students focus on and analyze the issues and strategies required to select and develop manpower resources.
2. To develop relevant skills necessary for application in HR related issues.
3. To integrate the knowledge of HR concepts to take correct business decisions.

5.6a MANAGEMENT OF FINANCIAL INSTITUTIONS DSE-3A

Course Outcomes:

1. Learn about the present structure of banking system in India.
2. Understand the concepts of Financial Market in India.
3. Be familiar with the Organization and Objectives of SEBI.
4. Understand the operations and structure of different financial institution
5. Understand the different types mutual funds and their operations
6. Understand Role and Functions of RBI

5.6b INTERNATIONAL FINANCIAL REPORTING STANDARDS DSE-3B

Course Outcomes:

1. Understand the deliberate characteristics of IFRS
2. Understand in depth the requirements for recognition, measurement and disclosure Of business transactions under IFRS
3. Understand in depth the framework for the preparation and presentation of financial Statements
4. Gain a comprehensive knowledge on IFRS convergence in India
5. Gain knowledge on XBRL for international financial reporting

5.6c STRATEGIC CORPORATE FINANCE DSE-3C

Course outcome

1. Understand the implications of the overarching strategic objectives of the organization for the finance function.
2. Understand the Role of the organization's financial Manger in realizing their strategic objectives
3. Learn to approximate the o organization's Cost of capital and understand how this cost is impacted by Taxation, leverage and other factors.
4. Understand how the corporation's capital structure, payout policy and risk policy impact upon investments decision.

5.6d INTERNATIONAL FINANCE DSE-3D

Course Outcomes:

1. Gain a comprehensive knowledge on international monitory system
2. Understand in depth the foreign exchange and balance of payments
3. Understand in depth the instruments in international financial markets
4. Learn about innovations in foreign securities and international portfolio management
5. Learn in detail the risks involved in international business and finance
6. Learn in detail about the institutions involved in international finance

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VI Semester – CBCS Scheme

6.1 GST & CUSTOMS DUTY DSC-14

Course Outcomes:

1. Learn the details of returns to be filled by composition tax payer.
2. Understand the technology and flow of return filing under GST.
3. Learn in detail and gain knowledge to practice as GST consultant.
4. Learn in details provisions of GST to handle TDS online and offline more efficiently.
5. Understand the provisions of integrated goods and services Tax Act, 2017
6. Learn in depth the provisions relating to price of goods imported into or exported from India.
7. Identify the details of provisions in relation to Time of supply of Goods.
8. Prepare Tax Invoice, Credit and Debit Notes.
9. Understand the procedure of registration under GST
10. Learn in detail the procedure to be followed to assess the value and determine customs duty.

6.2 MANAGEMENT ACCOUNTING DSC-15

Course Outcomes:

1. To understand the basic concepts of management accounting.
2. To learn the different types of budgets and evaluate the information regarding planning, controlling, and decision making.
3. To understand the concept of standard costing and to analyse various components of variances.
4. To evaluate the business performance with regard to costing.
5. To teach a sense of responsibility and a capacity for contemporary issues and effective financial decisions.

6.3 EVENT MANAGEMENT SEC-4

Course outcomes:

1. To familiarize the students about the event management.
2. To understand the event management procedure in event management.
3. To acquire the knowledge about the conduct of an event.
4. To create awareness about public relations in event management.
5. To acquire the knowledge about the conduct of corporate events.

6.4a FINANCIAL INSTRUMENTS DSE-4A

Course Outcomes:

1. Analyse the role and functions of financial instruments traded in financial markets
2. Examine the nature of various traded in money markets and equity markets
3. Illustrate how financial instruments are traded in financial markets
4. Learn in depth the characteristics of Financial Derivative and Commodity Derivative

6.4b INTERNATIONAL BUSINESS DSE-4B

Course outcomes:

1. To familiarize the students about foreign trade.
2. To know the procedure in import and export business.
3. To understand the terms and conditions in international business.
4. To acquire the knowledge about the foreign trade policy.
5. To understand the knowledge about the balance of trade and balance of payments in international business.

6.4c BUSINESS LEGISLATION DSE-4C

Course outcomes:

1. Understand in details various laws related to business and able to work as legal adviser of business enterprises
2. Understand the characteristics of legal environment and practice business ethics
3. Learn in depth and apply the basic legal knowledge to business enterprises
4. Understand the characteristics of different intellectual properties and protect them
5. Identify and appointed as member of various commerce and legal boards / committee
6. Specify the details of Information technologies Act

6.4d STRATEGIC MANAGEMENT DSE-4D

Course Outcomes:

1. Understand the value and process of strategic management
2. Able to analyse the tools of strategic management
3. Gain knowledge on functional level strategies
4. Acquire knowledge on formulation of strategies and strategic plans
5. Able to setup realistic business objectives
6. Able to develop and implement corporate strategies

6.5a BUSINESS STATISTICS DSE-5A

Course outcome:

1. Learn in details with examples Measures of Central tendency
2. Understand the classification and characteristics of Measures of dispersion
3. Learn in detail the correlation and determine the relation between two variables
4. Understand in depth regression and able to find unknown variable value based on known variable value
5. Learn in detail the index numbers
6. Understand the concept of time-Series Analysis
7. Learn in detail the Probability

6.5b INSURANCE MANAGEMENT DSE-5B

Course Outcomes:

1. Understand the management functions in insurance business.
2. Able to understand the frauds in insurance.
3. Gain knowledge on regulatory framework of insurance.
4. Acquire knowledge on insurance contracts.
5. Gain knowledge on operation and management of insurance.
6. Learn in detail the features of life and general insurance.
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6.5c ORGANISATIONAL BEHAVIOUR DSE-5C

Course Outcomes:

1. Analyse the behaviour of individuals and group in organizations in terms of key factors that influence organizational behaviour.
2. Critically evaluate the potential effects of important developments in the external environment (Such as Globalization and technology) on organizational behaviour.
3. Understand about Personality, Perception, Learning, Attitudes, Values and Motivation.
4. Analyse organizational behavioural issues in the context of organizational behavioural theories.
5. Analyse the Group Formation and group Dynamics.

6.5d MANAGEMENT INFORMATION SYSTEM DSE-5D

Course outcome

1. Effectively communicate strategic alternatives to facilitate accomplishment of decision.
2. Recognize contemporary MIS theory and how information system support to business strategy.
3. Analysis the system development and project management methodologies.
4. Technological implementation and facilitation to growth of firm.
5. Analyze how information technology impact on firm while decision making.

6.6a OFFICE MANAGEMENT AND SECRETARIAL PRACTICE DSE-6A

Course outcome

1. Understand the range of responsibilities and skills required by the office Manger.
2. Apply assertive communication and problem solving skills.
3. Create and apply a check list system and procedures to aid the smooth running of the office
4. Communicate effectively on complex corporate activities in association with corporate community and with society at large.
5. Recognize the need for and have the preparation and ability to engage in independent and lifelong learning
6. Able to motivate and direct them to face the complex corporate challenges.

6.6b BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY DSE-6B

Course outcome

1. Acquire a basic and clear understanding of ethics.
2. Understand the Principles of moral decision making in global business and identify the tradeoffs that face and ethical Manger.
3. Understand the concept of corporate social Responsibility and How competitive advantages maps on to CSR.
4. learn the relation between ethical principle and individual decisions in Management and critical evaluation of concepts of business ethics.
5. Understand the role of Different Stakeholders with regards to national system of employment relations.
6. Understand the CSR approach of Multinational Companies and its cultural differences

1. 6.6c WORKING CAPITAL MANAGEMENT DSE-6C

Course Outcomes:

1. To acquaint the knowledge about the importance of working capital and techniques used for working capital management.
2. To learn the different cash management models.
3. To understand, analyse the inflow and outflow of cash and preparation of fund flow and cash flow statement.
4. To provide the knowledge about the management of receivables and its credit policies.
5. To enable the various inventory controlling techniques.

6.6d BUSINESS DECISIONS-II DSE-6D

Course Outcomes:

1. To understand about opportunity cost principle and equi-marginal utility principle.
2. Learn in details about law of demand and demand forecasting.
3. To familiarize the students with Laws of returns to scale and market structures.
4. Able to identify marginal cost pricing and competitive bidding of prices.
5. To create awareness about capital budgeting techniques and cost of capital.

6.3 PROJECT WORK –SEC-4