

Department of Commerce

Vision of Department of Commerce

“The Department of Commerce aspires to cultivate a cadre of skilled professionals who are not only exceptionally competent but also deeply attuned to the needs and aspirations of society.”

Mission of Department of Commerce

M1	To focus on providing high-quality education with a solid foundation in business and commerce principles will enable students to succeed and develop the critical thinking abilities needed in the industry.
M2	To create an interface between academia and industry to provide students with cutting edge possibilities in a variety of banking, finance, and other related fields.
M3	To foster academic brilliance in order to develop leadership, teamwork, and accounting abilities in elite professionals so they may meet the demands of the business world.
M4	To facilitate the comprehensive and values-based growth of students, this eventually improves their employability
M5	To foster an environment of research, invention, and entrepreneurship among faculty and students.
M6	To form strategic connections with industry, society and forge close ties with alumni.

M. Com

Program Outcomes (POs) of M. Com		
1	Business Problems	Apply knowledge of management theories and practice to solve business problems.
2	Analytical and critical thinking	Develop analytical and critical thinking abilities for data-based decision making.
3	Successful career	Propose a successful career in teaching and research.
4	Global Exposure	Invent in lifelong learning by being equipped with a global outlook towards facing challenges of the dynamic world.
5	Interdisciplinary	Demonstrate ability to understand commerce in multifunctional areas like banking and finance, auditing and taxation, marketing & entrepreneurship.
6	Communication Skills	Infer communication skills to articulate, analyze, synthesize, and evaluate ideas and situations in a well-informed manner.

Program Specific Outcome (PSOs) of M. Com	
PSO1	Adapt to recent changes in marketing, human resource, Taxation, environment and in investment of securities.
PSO2	Analyze and evaluate the operation of the business related issues.

Program Education Objective (PEOs) of M. Com	
PEO1	Assess knowledge and proficiency in the program's fundamental ideas.
PEO2	Build cognitive and analytical skills to manage financial aspects.
PEO3	Become successful entrepreneurs and finance professionals in the field of banking, insurance, manufacturing, transport, telecom, service, hospitality, IT.
PEO4	Contrast a foundation to pursue a career in teaching and for advanced studies.

Course Outcomes for M.com 1st Semester

After the completion of the course, the student will be able to :

Management Principles and Organizational Behaviour (MCOP 101-18): C101

Course Code	Course Outcomes
C101.1	explain the basic concept of management, planning function of management, techniques of business forecasting and concept of MBO.
C101.2	outline the basic concept of organizing function of management.
C101.3	identify the concept of departmentalization, delegation of authority and assignment of duties.
C101.4	evaluate the importance of controlling the function of management and motivation in an organization.
C101.5	elaborate the concept of group behavior and conflict management.

Managerial Economics (MCOP 102-18): C102

Course Code	Course Outcomes
C102.1	demonstrate the basic concepts of managerial economics.
C102.2	analyze price elasticity of demand and supply.
C102.3	assess the optimization and consumer behavior through indifference curve analysis.
C102.4	establish the linkage between production function and cost function.
C102.5	determine price and output under different market types.

Quantitative Techniques (MCOP 103-18): C103

Course Code	Course Outcomes
C103.1	explain the basic concepts of statistics.
C103.2	interpret the statistical in research related work.
C103.3	identify the probability distribution function to analyze the data.
C103.4	discover the linear programming and game theory problems.
C103.5	assess the solutions for transportation and assignment problems.

Accounting Theory (MCOP 104-18): C104

Course Code	Course Outcomes
C104.1	outline the basics concepts of accounting policies, principles and detailed knowledge for depreciation and inventories.
C104.2	solve the accounting for lease & hire purchase, derivatives, price level changes, human resources and respective accounting standards.
C104.3	examine modern concepts of social accounting, forensic accounting, and environmental accounting.
C104.4	evaluate accounting for amalgamation & holding of companies.
C104.5	formulate the concepts of financial reporting, interim reporting, segment reporting and corporate social reporting.

Legal Aspects of Business (MCOP 105-18): C105	
Course Code	Course Outcomes
C105.1	identify the fundamental legal principles behind contractual agreements.
C105.2	explain the legal principles for sale of goods under sales act and negotiating instruments.
C105.3	apply the laws and provisions related to company Act, 2013.
C105.4	summarize the rules, regulations and legal provision related to FEMA (2000) along with competition Act, 2002.
C105.5	analyze the legal provisions related to consumer Protection act,1986 and information technology Act,2000.
Business Communication (MCOP 106-18): C106	
Course Code	Course Outcomes
C106.1	explain various types and ways of communication.
C106.2	select appropriate written communication methods.
C106.3	stimulate their critical thinking by designing and developing clean and lucid writing skills.
C106.4	illustrate effective business, recruitment and employment correspondence.
C106.5	integrate various aspects of interpersonal communication for effective decision making.

Course Outcomes for M.com 2nd Semester	
After the completion of the course, the student will be able to :	
Indian Financial System (MCOP 201-18): C201	
Course Code	Course Outcomes
C201.1	explain the meaning, nature, evolution, elements, reforms and regulatory framework of the Indian financial system.
C201.2	identify the growth structure, role, reforms and problems of Indian Financial Institutions.
C201.3	analyze the structure, mechanism and the functions of financial markets in India.
C201.4	interpret the types and functions of financial instruments in India.
C201.5	discuss the structure and system of credit rating, leasing, merchant banking and venture capital to evaluate the working and functions of stock brokerage companies.

Management and Cost Accounting (MCOP 202-18): C202	
Course Code	Course Outcomes
C202.1	apply the various techniques of pricing of material, inventory control and wage payment.
C202.2	develop the process of costing and its applicability.
C202.3	identify the techniques of cost accounting for decision making
C202.4	compare cost accounting with management accounting.
C202.5	analyze the tools for decision making to formulate cash flow statement and fund flow statement.
Business Research Methods (MCOP 203-18): C203	
Course Code	Course Outcomes
C203.1	identify the complex issues inherent in selecting a research problem.
C203.2	develop the research plan and accordingly construct the questionnaire.
C203.3	classify the types of scales required in data collection.
C203.4	examine the concept of central limit theorem.
C204.5	determine the results of various tests like t-test, z-test, correlation, regression.
Marketing Management (MCOP 204-18): C204	
Course Code	Course Outcomes
C204.1	identify concepts, philosophies, processes, and techniques for managing a firm's marketing operations in a turbulent business environment.
C204.2	analyze the behavior of consumers to understand the concept of segmentation, targeting, and positioning a product.
C204.3	contrast the assessment of steps involved in new product development, marketing strategies, service marketing, and brand management.
C204.4	decide the complexities associated with marketing functions, strategies, opportunity to apply the key concepts to practical business situations.
C204.5	estimate various trends emerging in marketing for its better application in changing business trends.
Human Resource Management (MCOP 205-18): C205	
Course Code	Course Outcomes
C205.1	interpret the basics of human resource management.
C205.2	outline various functions of HRM that facilitate employee hiring viz. recruitment, selection, career planning, development and internal mobility.
C205.3	identify the strategies required to appraise the performance of employees to study wage and salary administration.
C205.4	evaluate the knowledge of HR concepts to maintain quality of work life.

C205.5	elaborate the provisions of employee health, safety and welfare of employees and employers in establishing Industrial relations.
Human Values, De-addiction and Traffic rules (HVPE 101-18): C206	
Course Code	Course Outcomes
C206.1	outline the essential values; ensure sustained happiness and prosperity which are the core aspirations of all human beings.
C206.2	identify the plausible implications of a holistic understanding in terms of self-exploration.
C206.3	develop the sensitivity in understanding family and society as a pursuit of mutual fulfillment.
C206.4	compare nature and ethics in society in order to create an atmosphere of harmony.
C206.5	elaborate strategies for achieving universal Human order.
Human Values, De-addiction and Traffic Rules (Lab/ Seminar): HVPE 102-18 C206*	
Course Code	Course Outcomes
C206*.1	estimate the development of a holistic perspective among students towards life, profession and happiness.
C206*.2	identify the essential complementarity between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity.
C206*.3	examine the value based living in a natural way.
C206*.4	formulate plausible implications of such a holistic understanding in terms of ethical human conduct, trustful and mutually satisfying human behaviour.
C206*.5	make use of mutually enriching interaction with nature.

Course Outcomes for M.com 3rd Semester	
After the completion of the course, the student will be able to :	
Direct and Indirect Taxes (MCOP301-18): C301	
Course Code	Course Outcomes
C301.1	explain the basic concepts associated with income tax to compute the total income.
C301.2	identify the assessment of Individuals, HUF, companies, Firms, AOP/BOI and the provisions relating to tax deduction at source, advance tax, recovery and refund of tax.
C301.3	examine the righteousness of returns & file them for persons.
C301.4	estimate the concepts of indirect tax laws in pre and post GST Era.

C301.5	estimate the concept of customs act, its types, provisions of EXIM procedure, baggage, warehousing and procedural compliances.
Strategic Financial Management (MCOP302-18): C302	
C302.1	comprehend strategic application of financial management, risk management, financial planning, modeling and financial ratios.
C302.2	evaluate corporate valuation, shareholder's value creation and evaluation of long-term projects.
C302.3	assess the concepts, approaches and theories of capital structure, dividend and bonus policy.
C302.4	analyze the concept of working capital and role of factoring services in working capital management.
C302.5	examine financial distress and examine the methods of corporate restructuring
Corporate Governance, Ethics and Social Responsibility of Business(MCOP303-18): C303	
Course Code	Course Outcomes
C303.1	analyze the accountability hierarchy from a corporate governance perspective.
C303.2	assess any issues involved in addressing litigation risks in corporate governance and regulatory contexts.
C303.3	categorize key legal and regulatory obligations imposed on corporations.
C303.4	interpret the work in various fields of an organization by keeping in view ethics.
C303.5	construct an awareness of the ethical issues related to business and the importance of CSR.
Principles and Practices of Banking (MCOPBI 321-18): C304	
Course Code	Course Outcomes
C304.1	compare various types of accounts in banks and banker- customer relationships.
C304.2	explain the banking regulation act and regulation and compliance of banking companies.
C304.3	adapt how businesses can be held liable in tort for the actions of their employees.
C304.4	evaluate and prepare the documents during the lending process
C304.5	explain about SARFAESI act and debt recovery tribunal and modern banking services.

Principles and Practices of Insurance (MCOPBI 322-18): C305

Course Code	Course Outcomes
C305.1	summarize risk management in business.
C305.2	explain the nature of insurance business as a whole and know the various principles on which insurance business is based upon.
C305.3	assess important concepts and terminologies of life insurance contracts.
C305.4	identify about general insurance business like fire insurance, marine insurance and their application in real life business.
C305.5	contrast an in-depth knowledge of various general insurances like medical insurance, vehicle insurance, crop insurance and agricultural insurance.

Entrepreneurship and Project Management (MCOPGE301-18): C306

Course Code	Course Outcomes
C306.1	summarize a comprehensive understanding of the concept of an entrepreneurship development.
C306.2	apply ability to develop behavioral competencies and qualities of a successful entrepreneur.
C306.3	examine entrepreneurial strategy in order to generate and exploit new entry opportunities, creative business ideas to lead towards entrepreneurial innovation.
C306.4	assess ways to protect ideas and critically evaluate legal issues for the entrepreneur.
C306.5	elaborate the importance of decision making, ideas and financing of a project.

Course Outcomes for M.com 4th Semester

After the completion of the course, the student will be able to :

Management Control System (MCOP 401-18): C401

Course Code	Course Outcomes
C401.1	infer the rationale for deploying management control systems and understand the causes of management control problems.
C401.2	outline the analytical and evaluation abilities for management controls budgetary systems.
C401.3	identify the knowledge and skills to excel in the area of management control systems.
C401.4	assess the students to apply different management styles in the organization for an efficient and effective control.

C401.5	estimate the impact of digitalization on MCS.
Security Analysis and Portfolio Management (MCOP 402-18): C402	
Course Code	Course Outcomes
C402.1	Infer the basic concepts of various investment avenues and process of investment.
C402.2	outline various terms associated with security analysis including the risk concept, its measurement and its relationship with the return.
C402.3	identify the methods of technical analysis and the significance of daily price changes in portfolio management.
C402.4	examine the concepts of fundamental analysis for understanding the impact of various environmental factors on investment valuation.
C402.5	estimate the theories of portfolio management and construct the portfolios of investors.
Corporate Accounting and Auditing (MCOP 403-18): C403	
Course Code	Course Outcomes
C403.1	explain the regulatory requirements for preparing company final accounts as per the Companies Act 2013.
C403.2	apply valuation methods to assess goodwill and shares.
C403.3	analyze statutory audit and cost audit provisions for practical application.
C403.4	assess the effectiveness of internal audits, including management and functional audits, within organizations.
Banking Laws (MCOPBI 421-18): C404	
Course Code	Course Outcomes
C404.1	explain the basics of accounting concepts and preparation of financial statements.
C404.2	develop joint venture, royalty and consignment accounts.
C404.3	examine the method for preparing voyage and departmental accounts.
C404.4	demonstrate the concept of dependent and independent branch with different methods of accounting system.
C404.5	design consolidated profit and loss account and balance sheet of branches.
Risk Management in Insurance Business (MCOPBI 422-18): C405	
Course Code	Course Outcomes
C405.1	explain the concept of risk in the context of risk management.
C405.2	experiment with the latest developments taking place in the insurance industry.

C405.3	examine the knowledge of insurance contracts, provisions, features of property-liability insurance, life, health insurance and employee benefit plans.
C405.4	analyze the identification, evaluation and techniques of risk financing.
C405.5	estimate the insurance mechanism in risk management.
E-Commerce (MCOPGE 401-18): C406	
Course Code	Course Outcomes
C406.1	develop the knowledge about the various applications and scope of E-commerce.
C406.2	assess an awareness of the working of regulatory environment.
C406.3	develop the knowledge about EDI, E-commerce & internet along with various risks of insecure systems.
C406.4	examine the awareness about the ethical, social, and security issues of information systems.
C406.5	build an adequate knowledge about the various online payments and make use of marketing techniques in E-commerce

B. Com (Hons.)

Program Outcomes (POs) of B. Com (Hons.)		
1	Accounting Knowledge	Build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry.
2	Career development	Construct robust expertise in marketing, human resource management, business and corporate law, economics, finance, accounting, management, tax and several other branches of commerce.
3	Ethics	Understand recognized value system, moral dimensions and self-responsibility for nation and society.
4	Creative thinking	Develop business culture through innovations and creative thinking that develops attitude to provide solutions to problems of business world as well as address the needs of the society.
5	Communication Skills	Infer communication skills to articulate, analyze, synthesize, and evaluate ideas and situations in a well-informed manner.
6	Interdisciplinary	Examine proficiency in personal, interpersonal, intellectual, and other essential skills to foster their professional career development and growth.

Program Specific Outcomes (PSOs) of B. Com (Hons.)	
PSO1	Apply academic excellence with an aptitude for higher studies, professional certification and research.
PSO2	Build strong base on the course relevant to the area of commerce which helps to choose their career

Program Education Objectives (PEOs) of B.Com (Hons.)	
PEO1	Propose higher education and advance research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.
PEO2	Build a prosperous career in the areas of accounting, taxation, banking, finance, and other related professions, either as an entrepreneur or as an employee in a public or private organization.
PEO3	Discover the leadership abilities needed to guide the varied teams and small groups toward the organization's shared objectives

Course Outcomes for B.com(Hons) 1st Semester

After the completion of the course, the student will be able to :

Business Organization & Management (BCOM 101-18): C101

Course Code	Course Outcomes
C101.1	outline the basic concept of management, various forms of organizations and evolution of management.
C101.2	analyse various techniques of business forecasting and decision making.
C101.3	adapt the impact of social responsibility of business and business ethics.
C101.4	interpret various forms of organizational structures.
C101.5	assess the concept of departmentalization, delegation of authority and assignment of duties.
C101.6	identify the importance of staffing and controlling function of management.

Financial Accounting (BCOM 102-18): C102

Course Code	Course Outcomes
C102.1	explain the basics of accounting concepts and preparation of financial statements.
C102.2	develop joint venture, royalty and consignment accounts.
C102.3	examine the method for preparing voyage and departmental accounts.
C102.4	demonstrate the concept of dependent and independent branch with different methods of accounting system.
C102.5	design consolidated profit and loss account and balance sheet of branches.

Managerial Economics (BCOMGE101-18): C103

Course Code	Course Outcomes
C103.1	apply the basic concepts of managerial economics.
C103.2	identify the determinants of elasticity and apply these concepts in the real business world for decision making.
C103.3	analyse the optimization and consumer behaviour through indifference curve analysis.
C103.4	build the relationship between short-run and long-run costs to establish the linkage between production function and cost function.
C103.5	determine price and output under different market types.

English (BTHU103/18): C104

Course Code	Course Outcomes
C104.1	identify and ascertain knowledge about the basic grammatical aspects and sentence structures for effective communication.

C104.2	compare various levels of organizational communication while demonstrating an understanding of the process of communication.
C104.3	distinguish the issues relating to the language of communication.
C104.4	appraise the reading abilities in order to interpret and solve various types of comprehension questions.
C104.5	elaborate and illustrate the use of language skills in reading and writing.
English practical / laboratory (BTHU104/18): C104*	
Course Code	Course Outcomes
C104*.1	build listening and speaking skills by acquiring new forms of expressions for communications.
C104*.2	develop in them vital communication skills which are integral to personal, social and professional interactions.
C104*.3	analyse the issues relating to the Language of communication.
C104*.4	interpret the use of correct language in general, academic and professional environment.
C104*.5	make use of English language as an independent user.
Human Values, De-Addiction and Traffic Rules (HVPE 101-18): C105	
Course Code	Course Outcomes
C105.1	outline the essential values and ensure sustained happiness which is the core aspirations of all human beings.
C105.2	identify the plausible implications of such a holistic understanding in terms of self-exploration.
C105.3	develop the sensitivity in understanding family and society as a pursuit of mutual fulfilment.
C105.4	compare nature and ethics in society in order to create an atmosphere of harmony.
C105.5	elaborate strategies for achieving universal human order.
Human Values, De-addiction and Traffic Rules (Lab/ Seminar) (HVPE102-18): C105*	
Course Code	Course Outcomes
C105*.1	estimate the development of a Holistic perspective among students towards life, profession and happiness.
C105*.2	identify the essential complementarity between 'VALUES' and 'SKILLS' to ensure sustained happiness and prosperity.
C105*.3	examine the value based living in a natural way.
C105*.4	formulate plausible implications of such a holistic understanding in terms of ethical human conduct, trustful and mutually satisfying human behaviour.
C105*.5	make use of mutually enriching interaction with nature.

Mentoring and Professional Development (BMPD102-18): C106

Course Code	Course Outcomes
C106.1	identify and describe the nature of mentoring relationships.
C106.2	build an informal relationship with added benefits of having a structured framework.
C106.3	infer General Awareness (Current Affairs and GK)
C106.4	improve effective communication skills.
C106.5	develop an overall personality.

Course Outcomes for B.com(Hons) 2nd Semester

After the completion of the course, the student will be able to :

Cost Accounting (BCOM 201-18): C201

Course Code	Course Outcomes
C201.1	outline the concepts of cost accounting.
C201.2	utilize the various techniques of material control, methods of wage payment and allocation of overheads.
C201.3	elaborate various methods of contract costing, process costing, marginal costing and CVP analysis.
C201.4	examine techniques of exercising control through different types of budgets.
C201.5	discuss the contemporary developments in costing (based costing, life cycle costing, and back-flush costing) and their application.

Business Environment (BCOM 202-18): C202

Course Code	Course Outcomes
C202.1	identify the complexities of business environment and their impact on the business.
C202.2	determine the political, economic, legal and social policies of the country.
C202.3	analyse elements of socio-cultural environment, and CSR.
C202.4	assess the regulatory frame work of Indian financial markets.
C202.5	discuss the concept of MNC's, merits and demerits of WTO and IMF.

Business Statistics (BCOMGE201-18): C203

Course Code	Course Outcomes
C203.1	explain the basic concept of statistics in different fields of economy.
C203.2	solve the problems related to mathematical averages.
C203.3	acquaint effectively the concept of sampling distribution.
C203.4	analyse the concept of correlation and regression analysis.

C203.5	determine the probability distribution function using binomial, poisson and normal distribution.
Environmental Science (EVS102-18):C204	
Course Code	Course Outcomes
C204.1	demonstrate the transnational character of environmental problems.
C204.2	explain the concepts and methods from ecological and physical sciences.
C204.3	develop critical understanding about biodiversity.
C204.4	apply an interdisciplinary approach to understand key environmental issues.
C204.5	estimate an integrative approach to environmental issues with a focus on sustainability.
Mentoring and Professional Development (BMPD202-18):C205	
Course Code	Course Outcomes
C205.1	identify and describe the nature of mentoring relationships.
C205.2	build an informal relationship with added benefits of having a structured framework.
C205.3	infer General Awareness (Current Affairs and GK)
C205.4	improve effective communication skills.
C205.5	develop an overall personality.

Course Outcomes for B.com (Hons) 3rd Semester	
After the completion of the course, the student will be able to :	
Management Accounting (BCOM 301-18): C301	
Course Code	Course Outcomes
C301.1	outline the basic concepts of management and financial accounting in a real business scenario.
C301.2	examine the students with tools and techniques of decision making.
C301.3	develop the ratios as a tool of managerial decision making to acquaint students with use of budgetary control.
C301.4	classify cash flow and fund flow statements for the business organization.
C301.5	analyze the concept of responsibility accounting and the various types of responsibility centres.
Mercantile Law (BCOM 302-18): C302	
Course Code	Course Outcomes
C302.1	identify various types of contract and essentials of valid contract.
C302.2	demonstrate the concepts of contract, agreement and various remedies available to aggrieved parties for breach of contract.

C302.3	appraise the rules regarding the contract of indemnity & guarantee, bailment and pledge and contract of agency.
C302.4	analyze the rules pertaining to contract of sale, condition & warranty, rights of unpaid seller and remedies for breach of contract.
C302.5	elaborate various provisions related to negotiable instruments and dishonour of negotiable instruments.
Human Resource Management (BCOM 303-18): C303	
Course Code	Course Outcomes
C303.1	outline the concept of human resource management, its relevance in organizations, various practices and challenges of HRM.
C303.2	identify necessary skill set for application of various job analysis and job design to recruit and select the employees.
C303.3	analyze the need and methods of training and development of employees to understand the role of career planning and development.
C303.4	interpret the knowledge of industrial relation concepts to make correct business decisions.
C303.5	elaborate the provisions of employee health, safety, and welfare of employees and employers in establishing industrial relations.
Indian Economy (BCOMGE 301-18): C304	
Course Code	Course Outcomes
C304.1	develop ideas of the basic characteristics of the Indian economy.
C304.2	examine agriculture as the foundation of economic growth and development to analyze the progress and changing nature of the agricultural sector.
C304.3	identify various industrial policies of India.
C304.4	build the knowledge on the various objectives, failures and achievements as the foundation of the ongoing planning and economic reforms taken by the government.
C304.5	assess the aspects of foreign trade and evaluate the working of WTO in the Indian context.
Workshop on IT tools for Business & E-Commerce (BCOMSEC 301-18): C305	
Course Code	Course Outcomes
C305.1	define computer fundamentals, components, memory organization, software and windows operating system.
C305.2	illustrate various features of MS-Word in order to process data in the best possible way.
C305.3	build the slides of MS-PowerPoint in order to learn to present data in the best possible way.

C305.4	explain the various features of MS-Excel in order to organize, format and manipulate data.
C305.5	adapt the knowledge of website designing, search engine, internet advertising and electronic payment system in E-commerce context.
Mentoring and Professional Development (BMPD302-18): C306	
Course Code	Course Outcomes
C306.1	identify and describe the nature of mentoring relationships.
C306.2	build an informal relationship with added benefits of having a structured framework.
C306.3	infer General Awareness (Current Affairs and GK)
C306.4	improve effective communication skills.
C306.5	develop an overall personality.

Course Outcomes for B.com (Hons) 4th Semester	
After the completion of the course, the student will be able to :	
Corporate Accounting (BCOM 401-18): C401	
Course Code	Course Outcomes
C401.1	explain the fundamentals of shares, debentures, and the procedures involved in their issuance, redemption, and buyback.
C401.2	apply regulatory guidelines from the Companies Act 2013 for company final accounts preparation.
C401.3	analyze valuation techniques for goodwill and shares.
C401.4	estimate final accounts preparation for banking and insurance companies.
C401.5	analyze amalgamation and internal reconstruction concepts in company accounting.
Company Law (BCOM 402-18): C402	
Course Code	Course Outcomes
C402.1	explain the legal procedure involved in the formation of a company and steps involved in online filing of documents.
C402.2	illustrate the main documents to be filled with the registrar at the time of incorporation of the company.
C402.3	analyze various managerial personnel of a company, their appointment, removal, disqualification of Auditors, directors, and members of the company.
C402.4	elaborate the concept of shares ,classification of share capital and procedure for transfer and forfeiture of shares.

C402.5	assess various provisions relating to dividend, books of account and auditors appointment.
Income Tax Law & Practice (BCOM 403-18): C403	
Course Code	Course Outcomes
C403.1	explain the basic concepts associated with Income Tax Law.
C403.2	solve the total income as per income tax Act, 1961.
C403.3	examine assessment of Individuals, HUF, companies, firms and AOP/BOI.
C403.4	explain the provisions relating to tax deduction at Source, advance Tax, recovery and refund of tax.
C403.5	examine the righteousness of returns & file them for persons.
Entrepreneurship Development (BCOMGE 401-18): C404	
Course Code	Course Outcomes
C404.1	realize skills and inspiration for developing an entrepreneurial mind set.
C404.2	evaluate the latest programs of the government authorities in promoting small and medium scale industries.
C404.3	impart essential knowledge of how to start one's own business venture.
C404.5	describe Special institutions for entrepreneurial development and assistance in India.
C404.6	analyze from where they will be able to arrange the finance for their venture.
Workshop on Computerized Accounting (BCOMSEC 401-18): C405	
Course Code	Course Outcomes
C405.1	outline the concepts of computerized accounting.
C405.2	identify inherent features of tally, components of Tally. ERP9, Close Button, minimize button and quitting Tally.
C405.3	analyze essential knowledge on how to enter accounting voucher entries along with inventory.
C405.4	create stock groups, stock categories, stock items, type, symbol, groups and ledgers in Tally ERP 9.
C405.5	conclude various accounting reports related to trial balance, cash book, bank book, principal ratios, profit and loss account, and balance Sheet in tally ERP.9 software.
Mentoring and Professional Development (BMPD402-18): C406	
Course Code	Course Outcomes
C406.1	identify and describe the nature of mentoring relationships.
C406.2	build an informal relationship with added benefits of having a structured framework.
C406.3	infer General Awareness (Current Affairs and GK)

C406.4	improve effective communication skills.
C406.5	develop an overall personality.

Course Outcomes for B.com (Hons) 5th Semester	
After the completion of the course, the student will be able to :	
Financial Management (BCOM 501-18): C501	
Course Code	Course Outcomes
C501.1	explain the fundamental concepts of financial management.
C501.2	identify the main sources of raising capital & use of leverages while deciding capital structure.
C501.3	simplify the concept of capital budgeting and application of various techniques for investment evaluation.
C501.4	interpret the theories and determinants of dividend policy decisions.
C501.5	elaborate the concept of working capital management for effective financial decision making.
Goods and Services Tax (BCOM 502-18): C502	
Course Code	Course Outcomes
C502.1	explain the concepts of Indirect Tax Laws in pre and post GST Era and distinguish between Pre & Post GST Era.
C502.2	outline the procedural aspects under different applicable statutes related to GST and the concept of supply.
C502.3	examine the method of input tax credit, tax exemption, Time & Place of delivery of goods and services and its impact on GST.
C502.4	apply the provisions of value of supply relating to computation of GST Liability.
C502.5	discuss the procedure of registration under GST, generation of E-way bill and filing of returns under GST.
Personal Financial Planning (BCOP 511-18): C503	
Course Code	Course Outcomes
C503.1	explain the basic concepts of personal financial planning to utilize them in their financial decisions.
C503.2	develop personal financial decisions with the help of financial statements and financial ratios.
C503.3	examine numerous investment opportunities and understand their tax implications.

C503.4	conclude the basic concepts of income tax law to assess the impact of the law on personal financial decisions.
C503.5	estimate with dynamics of real estate and attain financial security in future.
Advanced Financial Management (BCOP 512-18): C504	
Course Code	Course Outcomes
C504.1	familiarize with roles & responsibilities of the senior financial advisor.
C504.2	evaluate the risk & return to understand the ethical & governance issues in financial management.
C504.3	apply capital rationing technique in single period & multi period projects for valuation of investment & use of free cash flows.
C504.4	reconstruct and compare the study of reasons for mergers & acquisitions.
C504.5	perceive an understanding of unbundling, disinvestment, spin-offs, sell offs, management buy outs & buy-in and going private.
Banking Services Management (BCOP 521-18): C505	
Course Code	Course Outcomes
C505.1	explain the types and operations of the banking industry in India.
C505.2	summarize the origination process of banks and constituents of the Indian banking sector.
C505.3	identify the emerging trends in the banking sector and the challenges faced by them.
C505.4	explain with the provisions of the credit risk management process of a bank.
C505.5	analyze the ratios and financial statements and impact of risk on it.
Insurance Services Management(BCOP 522-18): C506	
Course Code	Course Outcomes
C506.1	outline the concept of risk and uncertainty to implement the risk management strategies.
C506.2	examine the knowledge of fundamental principles of insurance and its various documents.
C506.3	categorize different products of life general and commercial insurance.
C506.4	analyzing the role and working of IRDA in regulating the insurance business.
C506.5	evaluating the better insight about reinsurance concept to assess various tax benefits.
C506.6	applying the concept of marketing, financial management, human resource management and information technology in the insurance sector.

Mentoring and Professional Development (BMPD502-18):C507

Course Code	Course Outcomes
C507.1	identify and describe the nature of mentoring relationships.
C507.2	build an informal relationship with added benefits of having a structured framework.
C507.3	infer General Awareness (Current Affairs and GK)
C507.4	improve effective communication skills.
C507.5	develop an overall personality.

Course Outcomes for B.com (Hons) 6th Semester

After the completion of the course, the student will be able to :

Industrial Relations and Labour Laws (BCOM 601-18): C601

Course Code	Course Outcomes
C601.1	evaluate the nature of industrial relations and role of trade union, quality circle, technology on industrial relations.
C601.2	outline the nature and role of trade unions for workers and industries.
C601.3	analyze the relevance of collective bargaining and its impact on employee-management relations.
C601.4	identify industrial disputes and ways to resolve them.
C601.5	elaborate the important provisions of wage legislations, in reference to payment of wages Act 1936, minimum wages Act 1948 & payment of bonus Act 1965.

Operation Research (BCOM 602-18): C602

Course Code	Course Outcomes
C602.1	infer the appropriate decision making approach along with the application of the operations techniques in reality to the market scenario.
C602.2	outline the application of deterministic and probabilistic models for decision making under competitive situations.
C602.3	identify application of queuing theory to simple situations to learn the construction of networks.
C602.4	examine inventory models for making better decisions in inventory management.
C602.5	estimate better insight to apply replacement model for the replacement of items.

Security Analysis & Portfolio Management (BCOP 611-18): C603	
Course Code	Course Outcomes
C603.1	infer the basic concepts related to the process of investment.
C603.2	outline various terms associated with security analysis including the risk concept, its measurement and its relationship with the return.
C603.3	identify the principles and methods of technical analysis and the significance of daily price changes in portfolio management.
C603.4	examine the concepts and process of fundamental analysis for understanding the impact of various environmental factors on investment valuation.
C603.5	estimate the theories of portfolio management and construct, evaluate, and revise the portfolios of investors.
Management of Financial Services (BCOP 612-18): C604	
Course Code	Course Outcomes
C604.1	summarize the concept of financial services along with merchant banking to identify the weaknesses in the functioning of merchant banking in India.
C604.2	analyze the functioning of lease financing and hire purchase in India.
C604.3	build the concept of credit rating and mutual funds in India.
C604.4	determine the concept and mechanism of factoring and securitization of debt.
C604.5	discuss the concept of various types of retail banking services and venture capital in India.
Banking Laws & Services (BCOP 621-18): C605	
Course Code	Course Outcomes
C605.1	exhibit the banking system and structure in India.
C605.2	compare the various credit control techniques of the Reserve Bank of India.
C605.3	explain the regulatory framework followed by banks in India and acts that determine the legality of their status.
C605.4	classify various asset classes and non-performing assets related to international norms on banking.
C605.5	estimate the fund and fee-based services provided by banks and how they are used.
Risk Management & Insurance (BCOP 622-18): C606	
Course Code	Course Outcomes
C606.1	explain the concept of risk, uncertainty and risk parameters in the context of risk management.

C606.2	develop them with the latest developments taking place in the insurance industry.
C606.3	illustrate the knowledge of insurance contracts, features and its provisions.
C606.4	analyze the identification of risk, evaluation of risk and techniques of risk financing.
C606.5	construct the insurance mechanism in risk management.
Mentoring and Professional Development (BMPD602-18): C607	
Course Code	Course Outcomes
C607.1	identify and describe the nature of mentoring relationships.
C607.2	build an informal relationship with added benefits of having a structured framework.
C607.3	infer General Awareness (Current Affairs and GK)
C607.4	improve effective communication skills.
C607.5	develop an overall personality.