Chandigarh Business School of Administration

Vision of Chandigarh Business School of Administration	
"To be recognized as the leading business school creating committed professionals determined to serve the society"	
Mission of Chandigarh Business School of Administration	
M1	To continuously grow and become a fountainhead among the business schools through effective teaching learning processes and pre-placement training.
M2	To strengthen connections with the academia, industry and alumni to facilitate overall development of the students.
M3	To enhance business and technological knowledge of students by providing state-of-the-art facilities.
M4	To provide opportunities to the students for global exposure through international tie-ups.
M5	To develop research, innovation and entrepreneurial culture among students and faculty.
M6	To create ethical and socially responsible professionals for the society.

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.

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)		
1	**PSO1**	Apply academic excellence with an aptitude for higher studies, professional certification and research.
2	**PSO2**	Build strong base on the course relevant to the area of commerce which helps to choose their career.

Program Education Objectives (PEOs)		
1	**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.
2	**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.
3	**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, students will be able to	
Financial Accounting (26C2BCU-101): C101	
Course Code	**Course Outcomes**
C101.1	Explain the basics of accounting concepts and preparation of financial statements.
C101.2	Use accounting principles to record, classify, and prepare basic accounting statements accurately.
C101.3	Elaborate accounting procedures to verify and adjust accounting records and prepare financial statements
C101.4	Examine accounting records for consignment, joint venture, and voyage accounts, including determination of profit under different methods.
C101.5	Design special purpose accounts including departmental accounts, branch accounts, and non-profit organization accounts with appropriate adjustments
	Managerial Economics (26C2BCU -102): C102
C102.1	Analyze demand behavior and use core economic principles to support managerial decision-making
C102.2	Interpret consumer and production theories to determine optimal input and output decisions in business.
C102.3	Evaluate cost structures and revenue behavior for effective managerial decision-making.
C102.4	Investigate market structures to determine optimal pricing and supply decisions.
C102.5	Examine macroeconomic indicators and policy frameworks influencing business decisions in the Indian economy.
	Business Communication (26C2CCU-101): C103*
C103*.1	Outline the concept, principles of effective business communication.
C103*.2	Compare verbal and non-verbal communication skills in professional settings.
C103*.3	Apply different techniques to communication barriers in business communication.
C103*.4	Develop reading and comprehensive skills for phrasing business texts.
C103*.5	Explain the various professional writing skills for business.
	Industrial Psychology (26C2CCU -102): C104
C104.1	Explain the concept and processes of industrial psychology and psychological tests applicable in Organization.
C104.2	Identify various aspects of attitude, job design and satisfaction for business firms.
C104.3	Apply different theories of learning in process.
C104.4	Develop the various aspects of personality and interpersonal relationship for better decision making.
C104.5	Explore human engineering and stress management to improve workplace efficiency and cope with organizational stress

	Introduction to Business Analytics (26C2BCU -103): C105
C105.1	Identify the role of business analytics in managerial decision-making an competitive advantage.
C105.2	Analyze business data using descriptive, predictive and prescriptive analytics techniques.
C105.3	Apply basic statistical and data visualization tools to interpret business problems.
C105.4	Use analytical thinking to solve real-world business cases ethically and effectively.
C105.5	Develop the ability to communicate analytical insights clearly to business stakeholders.
	Human Values, De-addict ion and Traffic Rules (26C2CCU-103): C106
C106.1	Explain the concept of value education, with respect to an individual's understanding of self, ambitions, happiness and prosperity.
C106.2	Interpret the need of self and body to ensure harmony in a human being.
C106.3	Construct a holistic view towards family and society as a whole and the role of human-to-human interaction in it.
C106.4	Analyze harmony in nature and existence.
C106.5	Elaborate the knowledge on ethical human values and its implication on modern day professional requirements.
	Business Organisation Management (26C2BCU -104): C107
C107.1	Explain the different organizational setups along with the foundational process.
C107.2	Interpret the need of morals and ethics in running any business organisations.
C107.3	Identify the different thoughts of management for smooth functioning of the organisation.
C107.4	Classify the different functional areas of management based upon the organisational structure.
C107.5	Explore how motivation and leadership contributes in implementing management processes efficiently.
	Business Analysis using RPA (26C2CCU-104): C108
C108.1	Explain the concept of RPA and automation with their impact on digital transformation.
C108.2	Identify the role of a business Analyst throughout each of the stages of an RPA implementation.
C108.3	Analyse the processes that are suitable for discovery with UI-Path Process Mining.
C108.4	Classify the build diagram and capture process methods to map a process and edit the output.
C108.5	Explain the integration of automation hub with task capture, process mining, and automation store, and assess its value for business users.

Course Outcomes for B.com(Hons) 2nd Semester	
After the completion of the course, students will be able to :	
Cost Accounting (26C2BCU-201): C201	
Course Code	**Course Outcomes**
C201.1	Explain the fundamental concept of cost accounting and financial accounting.
C201.2	Utilize the various techniques of material control, methods of wage payment and allocation of overheads.
C201.3	Explain specific costing methods for different industries.
C201.4	Discuss the contemporary developments in costing (based costing, life cycle costing, and back-flush costing) and their application.
C201.5	Discuss the contemporary developments in costing (based costing, life cycle costing, and back-flush costing) and their application.
	Business Environment (26C2BCU-202): C202
C202.1	Explain the concept of the business environment.
C202.2	Outline the relationships between Government and business policies.
C202.3	Identify the role of LPG reforms and socio-cultural environment.
C202.4	Analyze public sector transformation and financial regulatory institutions.
C202.5	Conclude the benefits and challenges for the international business Environment.
	Business Mathematics and Statistics (26C2BCU-203): C203
C203.1	Explain the concept, measures of central tendency and dispersion in statistics.
C203.2	Illustrate the role of correlation and regression in decision making.
C203.3	Apply the theories of probability.
C203.4	Estimate maxima and minima to solve real life optimization problems.
C203.5	Evaluate the concept of matrices and determinants to solve problems in modern business.
	Entrepreneurship Setup and Launch (26C2CCU-211):C204
C204.1	Outline the fundamental concepts of entrepreneurship and family business, and analyze the role of entrepreneurs in economic development.
C204.2	Identify business opportunities using evaluation and feasibility analysis tools for business.
C204.3	Analyze a structured business plan and select appropriate legal structures while ensuring compliance with regulatory and IPR requirements.
C204.4	Explain various sources of venture funding and apply strategies for effective financial and human resource management in start-ups.
C204.5	Interpret the start-up ecosystem and role of IPA to support entrepreneurial growth.
	Design Thinking for Managers (26C2CCU-202):C205
C205.1	Outline the fundamentals of the design thinking framework for problem-solving.
C205.2	Identify the needs and challenges of different stakeholders in the design problem domain.
C205.3	Apply ideation techniques to generate innovative solutions for modern business problems.
C205.4	Analyze the feasibility of a business idea for project formulation.

C205.5	Design prototype solutions through testing methods to assess their effectiveness in addressing identified problems.
	Environmental Science and Sustainability (26C2CCU-203):C206
C206.1	Outline the fundamental aspects of environmental systems and sustainable natural resource management.
C206.2	Identify the concepts of natural sources and sustainable development for environmental conservation.
C206.3	Analyze the basic phenomenon of structure and function of ecosystem.
C206.4	Categorize the environmental mitigation techniques and disaster management strategies for the environment.
C206.5	Explain the social issues and environmental laws for sustainable development.
	Principles of Management (26C2BCU-204):C207
C207.1	Identify the fundamental concepts and principles of management.
C207.2	Analyze the functions of management in organizational settings.
C207.3	Apply managerial principles to solve business problems.
C207.4	Illustrate delegation of authority and responsibility
C207.5	Develop direction and control skills for effective management.
	Data Science using R (26C2CCU-204):C208
C208.1	Outline the concept of data science and basic features of R programming.
C208.2	Identify different R including variables, vectors, data structures, and control statements in R.
C208.3	Apply basic techniques in R to import, clean, filter, and manipulate datasets for analysis.
C208.4	Evaluate different types of visualization techniques such as bar charts, pie charts, histograms, and scatter plots in R.
C208.5	Analyse business data using descriptive statistics and correlation techniques to support basic business decision-making.

Course Outcomes for B.com (Hons) 3rd Semester	
After the completion of the course, students will be able to :	
Management Accounting (25C2BCU-301): 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	Analyze financial position and liquidity of an organization.
C301.5	Identify responsibility accounting and recognize the emerging trends in management accounting
	Mercantile Law (25C2BCU-302): C302
C302.1	Describe the fundamentals of the Indian Contract Act.
C302.2	Comprehend the fundamentals of the Special Contract under the Indian Contract Act.
C302.3	Assess the Sales of Goods Act.
C302.4	Analyze the fundamental principles of Negotiable Instruments.
C302.5	Examine the basic provisions of various acts in the business context.
	Human Resource Management (25C2BCU-303): C303
C303.1	Describe the basic concepts of Human Resource Management and the role of HR Manager
C303.2	Explain human resource planning, recruitment, selection and placement.
C303.3	Interpret various performance appraisal methods and employee compensation structure
C303.4	Examine industrial relations, labour laws and employee welfare systems in organizations
C303.5	Discuss emerging trends in HR including HR Analytics and AI in HR
	Indian Economy (25C2BCU-304): C304
C304.1	Explain the structure and development indicators of the Indian Economy.
C304.2	Analyse major economic problems and human development issues in the Indian Economy.
C304.3	Examine the foundation of economic growth and development in Agriculture and Industry.
C304.4	Build knowledge on the objectives and achievements of the Indian economy with respect to policies & economic reforms.
C304.5	Examine India’s foreign trade pattern, government trade policies, and the role of the WTO and trade agreements in addressing economic challenges
	Design Thinking for Managers (25C2CCU-301): C305
C305.1	Outline the fundamentals of the design thinking framework for problem-solving.

C305.2	Identify the needs and challenges of different stakeholders in the design problem domain.
C305.3	Apply ideation techniques to generate innovative solutions for modern business problems.
C305.4	Analyze the feasibility of a business idea for project formulation.
C305.5	Design prototype solutions through testing methods to assess their effectiveness in addressing identified problems.
	Office Productivity tools for Business & E-Commerce (25C2BCU-305): C306*
C306*.1	Explain the computer fundamentals and windows operating system for enhancing basic knowledge of computers
C306*.2	Illustrate the basic concepts of MS-Word to Save, print, and share documents effectively.
C306*.3	Analyse the concept and components of MS-PowerPoint for creating presentations.
C306*.4	Apply the operations of MS-Excel to organize, format and manipulate data.
C306*.5	Adapt the knowledge of features, benefits, impacts, challenges, and limitations of E-commerce.
	Career and Placement Planning (25C2BCU-317): C307
C307.1	Apply mental mathematics techniques to perform fast and accurate numerical calculations
C307.2	Analyze coding–decoding patterns and direction sense problems to draw logical conclusions.
C307.3	Examine number properties to solve problems involving factors, divisibility, HCF, and LCM.
C307.4	Solve quantitative problems involving averages, ratios, proportions, and ages.
C307.5	Evaluate number and letter series to identify patterns and determine the odd element.

Course Outcomes for B.com (Hons) 4th Semester	
After the completion of the course, students will be able to :	
Corporate Accounting (25C2BCU-401): C401	
Course Code	**Course Outcomes**
C401.1	Interpret corporate accounting concepts and prepare company final accounts.
C401.2	Apply accounting treatment for issue and redemption of shares and debentures.
C401.3	Conduct valuation, reconstruction, and liquidation of companies.
C401.4	Construct accounts for amalgamation and consolidated financial statements.
C401.5	Construct final accounts of banking and insurance companies.
	Company Law and Auditing (25C2BCU-402): C402
C402.1	Explain the legal identity, categories, and establishment procedure of corporate entities.
C402.2	Describe the constitutional documents of a company and statutory provisions relating to prospectus.
C402.3	Classify share capital, securities, borrowing powers, and directors and legal provisions governing the same.
C402.4	Examine the provisions relating to company management, meetings, and SEBI regulations.
C402.5	Outline the statutory framework relating to dividends, accounts, audit, winding up, and company law administration.
	Income Tax Law & Practice (25C2BCU-403): C403
C403.1	Describe the concept of taxation and the tax framework.
C403.2	Examine assessment of Individuals, HUF, companies, firms and AOP/BOI.
C403.3	Apply different taxation scenarios and international tax implications.
C403.4	Explain the provisions relating to tax deduction at Source, advance Tax, recovery and refund of tax.
C403.5	Analyze penalties and prosecution under income tax act.
	Entrepreneurship Development (25C2BCU-404): C404
C404.1	Explain the concepts, theories, characteristics, myths, and significance of entrepreneurship in economic development.
C404.2	Apply creativity and innovation tools, idea generation techniques, design thinking, lean startup model, and business model canvas to identify and evaluate entrepreneurial opportunities.
C404.3	Examine the structure of a business plan and analyse the MSME framework, policies, incentives, and regulatory support for enterprises.
C404.5	Analyse Entrepreneurship Development Programmes (EDPs), their phases, and the role of institutional and promotional agencies in supporting startups.
C404.6	Evaluate various financing options for startups and analyse venture management practices, including valuation, investor presentation, and exit strategies.
	Introduction to Business Analytics (25C2BCU-405): C405
C405.1	Identify the role of business analytics in managerial decision-making and

	competitive advantage.
C405.2	Analyze business data using descriptive, predictive and prescriptive analytics techniques.
C405.3	Apply basic statistical and data visualization tools to interpret business problems.
C405.4	Use analytical thinking to solve real-world business cases ethically and effectively.
C405.5	Develop the ability to communicate analytical insights clearly to business stakeholders.
	AI for Managers (25C2CCU-401): C406
C406.1	Examine basic AI concepts, including history, terminology, applications, ethical issues, and future trends in management.
C406.2	Describe supervised learning principles and applications in business areas like pricing, CRM, sales, and marketing.
C406.3	Analyze unsupervised learning methods and their uses in pattern discovery across domains.
C406.4	Apply problem-solving methods, including uninformed and informed search strategies.
C406.5	Analyze prescriptive analytics for managerial decisions and emerging AI trends.
	Business Efficiency Tools (25C2BCU-406): C407*
C407*.1	Distinguish between manual and digital bookkeeping methods, and evaluate the suitability of various accounting software platforms for real-world business scenarios.
C407*.2	Set up and navigate accounting software by configuring company profiles, applying security measures, and managing foundational records within the system.
C407*.3	Record day-to-day financial transactions accurately using appropriate voucher formats in both single and double entry modes.
C407*.4	Perform bank reconciliation, manage stock data, and process employee salary and attendance information to handle operational requirements of trading and manufacturing businesses.
C407*.5	Interpret and generate key financial outputs and file GST returns, and compliance reports, and utilize audit tools to verify data accuracy.
	Career and Placement Planning (25C2BCU-417): C408
C408.1	Explain the principles of professional communication and demonstrate effective interaction in group and workplace contexts
C408.2	Apply verbal ability skills including grammar, vocabulary, and reading techniques to enhance employability communication
C408.3	Demonstrate structured communication skills while participating in group discussions and analytical conversations.
C408.4	Analyze business situations and present logical solutions using case-based communication approaches.
C408.5	Evaluate personal and professional communication practices to develop effective resumes, digital presence, and workplace etiquette.

Course Outcomes for B.com (Hons) 5th Semester	
After the completion of the course, students 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
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
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
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

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
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
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, students 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
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
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
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
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
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
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.