

Course Title	Course Code	Nature of Course and Year	Year	COs	Course Outcome
Financial Accounting	B.C.1.1	Discipline Specific Core (DSC)	B.Com. 1st year	CO1	The students will come to know compulsory accounting standards issued by ICAI, its relevance to India in maintenance of accounts, disclosure and revenue recognition.
				CO2	Learner came to know various methods of stock valuation; methods which are recognised under AS-2, impact on profit if a method is changed.
				CO3	Learner came to know what is capital exp. and revenue exp. And distinction between them; its importance in preparation of final accounts.
				CO4	Learner got the skill of preparing Final account of sole proprietary concern of manufacturing unit and trading unit
				CO5	Learner developed the skill of preparing final accounts for departmental store, allocation of cost among different depts. on suitable basis
				CO6	Learner developed the skill of accounting of hire purchase transactions, calculation of interest, depreciation etc.
				CO7	Learner got the understanding of Single entry and how to prepare Final accounts from incomplete records by preparing necessary working notes.
				CO8	Learner develop the skill of preparing branch accounts its relevance and ascertainment of branch profit.
				CO9	Learner came to know what is consignment sale, its relevance, accounting of transactions in the books of consignor and consignee and ascertaining consignment profit.
Business Organisation and Management	B.C.1.2	Discipline Specific Core (DSC)	B.Com. 1st year	CO1	The students gain basic knowledge about the forms of business organisations and management of a business enterprise.
				CO2	The learners aware about conceptual knowledge and evolution of management.
				CO3	The learners will be aware about the functions of management.
				CO4	The learners will be conversant with various types of organisation – traditional and modern.
				CO5	The learners acquainted with functions and styles of leadership and importance of motivation.
Business Law	B.C.1.3	Discipline Specific Core (DSC)	B.Com. 1st year	CO1	The students gain the knowledge about important business legislation along with relevant case law and application of business laws.
				CO2	Students can get the knowledge in the formation of a contract and the essential elements for creating a contract.
				CO3	They can learn about the various common defects in a contract which affects its validity
				CO4	The legal consequences of breach of a contract and the methods of performing a contract are beneficial to the learners.
				CO5	The student know importance of special contracts like Agency, Bailment and Pledge
				CO6	The students will become aware about the Sales of Goods Act, 1930 and its provisions
				CO7	The students will become aware about the Negotiable Instruments Act,1881 and its provisions..
				CO8	The Students will learn about the provision of Partnership Act, 1932 and Limited Liability Partnership, 2008
Business Mathematics and Statistics	B.C.1.4	Discipline Specific Core (DSC)	B.Com. 1st year	CO1	The students will be able to understand the various types of data and data collection methods alongwith their utilities
				CO2	They will able to understand the concept of central tendency. They will also able to calculate the various measures of central tendency
				CO3	The students acquainted with the applications of mathematics and statistical techniques in analysis and business decision making.
				CO4	Learners can find existence and extent of relation between two variables by graphical and mathematical method. They can estimate unknown values of co-related variables and can calculate coefficient of correlation.
				CO5	The students will be able to apply the matrices in business problems
				CO6	They will learn basic mathematics of finance.
				CO7	They will learn about index numbers, calculation of index numbers and their utilities in business organisations.
				CO8	They will be able to understand time series and calculation of various trends.
Company Law	B.C.2.1	Discipline Specific Core (DSC)	B.Com. 2nd year	CO1	The students understand the provisions of the Companies Act 2013 and their implication on companies.
				CO2	They will be able to understand different kind of corporate entities that are permitted to be set up
				CO3	They will be able to understand company incorporation and rules and procedures for running a company
				CO4	They will be able to understand manner of raising funds and roles and responsibilities of directors
				CO5	They will be able to understand rights and obligations of shareholders and other stakeholders including employees and creditors

				CO6	They will be able to understand winding up of a company and its procedures
Income Tax Law and Practice	B.C.2.2	Discipline Specific Core (DSC)	B.Com. 2nd year	CO1	The students are equipped with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.
				CO2	The learners will aware of residential status of persons and incidence/charge of tax
				CO3	The learner will understand the provisions and procedure to compute total income under five heads of income i.e. salaries, house property, profits & gains from business & profession, capital gains and other sources.
				CO4	The student will understand the some specific deductions to be made from gross total income U/s 80-C to 80-U in computing total income
				CO5	The learner will understand methodology to compute total taxable income
				CO6	The students will be able to fill online Income Tax Returns.
Computer Applications in Business	B.C.2.3	Skill Enanchment Elective Course (SEC)	B.Com. 2nd year	CO1	The course enhances the basic computer skills and knowledge for commerce students. It also enables the student to understand the usefulness of information technology tools in business operations.
				CO2	The students will gain the practical knowledge, implementation and operation of business with computer applications
				CO3	They will be able to understand and work with simple formula for computation of Statement of Accounts
				CO4	The studetns will be able to use the Microsoft word in creating business documents
				CO5	The studetns will be able to use the Microsoft Power Point to create presentations
Corporate Accounting	B.C.2.4	Discipline Specific Core (DSC)	B.Com. 2nd year	CO1	This course enables students to acquire the basic knowledge of the corporate accounting and techniques of preparing the financial statements of various forms of business organizations.
				CO2	The learner acquainted with the company accounts and concepts of shares debentures reserves and surplus sand balance sheet format as per companies act 2013.
				CO3	The learner understand the legal procedure for repayment of preference shares
				CO4	The learners the legal procedures for redemption of debentures and their types.
				CO5	It make learner to understand various basis of distribution of expenses to find out profit before and after incorporation.
				CO6	It make learner to understand format of company final accounts and various schedules of company final accounts.
Cost Accounting	B.C.2.5	Discipline Specific Core (DSC)	B.Com. 2nd year	CO1	This course acquaints the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.
				CO2	Learner got insight as to where contract costing is applied, what are the steps in contract costing, how profit is ascertained of complete & incomplete contract.
				CO3	Learner got understanding of process, Process costing, to which industry it is applicable. How to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss, byproduct, joint product and its accounting.
				CO4	Learner get idea about the procedure in procurement of material, stores and its documentation, valuation of material, techniques applied in inventory control.
				CO5	Learner get basic idea of Payroll procedure, overtime and idle time. Charging of labour cost to various cost centres and various incentive schemes to labourers.
				CO6	Learner get idea of various types of overheads and how to apportion primary and secondary overheads to various cost centres.
				CO7	Learner can now prepare cost sheet based on functional classification of above types of cost.
				CO8	Learner can now find out causes for differences in profit as per cost a/c. and profit as per financial a/c. and prepare a statement reconciling costing profit with financial profit for managerial decision making.
E-Commerce	B.C.2.6	Skill Enanchment Elective Course (SEC)	B.Com. 2nd year	CO1	The course enables the student to become familiar with the mechanism for conducting business transactions through electronic means. The students also use the application and use of various electronic payment systems.
				CO2	This subject introduces the basic concept of E-Commerce and its process and describe the opportunities and challenges offered by E-Commerce.
				CO3	The students will be able to handle electronic payment technology and requirements for internet based payments. Understand the categories of E-Commerce and different applications of Ecommerce
				CO4	To understand and identify security issues of E-Commerce
				CO5	After the successful completion of this subject the students should have clear knowledge in the fields of E-Commerce, E-Markets, EPayments Systems etc.
				CO1	This course acquaints students with the techniques and principles to manage and control human resource of an organisation.

Human Resource Management	B.C.3.1(a)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO2	Learners will be able to describe the functions of HR, list out the steps of recruitment and selection process, analyse sources of recruitment and effectively recruit applicants
				CO3	Learners will be able to identify training and development needs, performance and potential appraisal process, and have an understanding as to when and how to use these techniques in corporate conditions.
				CO4	The learner will be able to understand the concepts and describe relevance of counselling, career planning and mentoring in organizations.
				CO5	The learners understanding of human relations will be enhanced by citing different theories of motivation and leadership.
				CO6	The learner will be able to apply understanding of grievances in developing policies of grievance redressal..
				CO7	Learners will be able to understand how to classify competencies, interpret employee engagement levels, understand HRIS for better deployment of manpower, will demonstrate knowledge of current challenges in human resource management.
Corporate governance and auditing	B.C.3.1(c)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course provides knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and give an overview of the principles of Corporate Governance and Corporate Social Responsibility
				CO2	The Students acquired knowledge about vouching of cash & credit transaction, verification of assets & liabilities.
				CO3	From this subject, the students learned about preparation of different methods & auditors' responsibility regarding depreciation & reserves
				CO4	Identify issues usually addressed by corporate governance structures
				CO5	Summarize recent scandals and abuses and the regulatory reaction Identify the other drivers of corporate governance, such as capital markets, shareholders and rating agencies
Fundamentals of Financial Management	B.C.3.2(a)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course familiarizes the students with the principles and practices of financial management. The students are able to understand and apply tools and techniques of financial management.
				CO2	Learners understand the need, types and sources of finance.
				CO3	Learners are made aware of the importance of Capital Budgeting and different techniques of capital budgeting for decision making.
				CO4	Learners understand the concept of working capital, cash management, receivable management, inventory management and its requirements and control
				CO5	Learners understand the concept of strategic financial management, financial decision making and financial planning process.
Goods and Service Tax (GST)	B.C.3.2(b)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course provides basic knowledge of GST and equip students with application of principles and provisions of GST.
				CO2	Students understand the history of GST all over the world.
				CO3	Students understand the ways of computing GST and Input Tax Credit
				CO4	Students learn how to decide the place of taxation
				CO5	Students learn the ways and means of registration under the Law
Entrepreneurship	B.C.3.3	Skill Enrichment Elective Course (SEC)	B.Com. 3rd year	CO1	This course orients the learner toward entrepreneurship as a career option and creative thinking and behavior.
				CO2	Learners understand entrepreneurial culture and various theories of entrepreneurship
				CO3	Learners understand SWOC analysis and importance of social entrepreneurship.
				CO4	Learners understand government schemes for women entrepreneurship in India
				CO5	Learners learn business idea, formulation of project and feasibility analysis
Principles of Micro-Economics	BC 3.4	Generic Elective (GE)	B.Com. 3rd year	CO1	This course imparts knowledge of basic principles of Micro Economics theory and its applications.
				CO2	Learners can aware scope and importance of business economics, and understand the basic tools, and economic functional relations.
				CO3	Students can apply the demand and supply function in business decisions.
				CO4	Learners can aware the short run and long production function and economies of scale.
				CO5	Students can understand the various cost concepts and cost relations.
Corporate Tax Planning	B.C.3.5(a)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course provides knowledge of corporate tax planning and its impact on decision-making.
				CO2	Compute tax liability of a company
				CO3	Consider tax implications while taking business decisions
				CO4	Assess impact of taxation on trade off of financial decisions
				CO5	Independently undertake corporate tax planning
				CO6	The students will be able to know the special provisions relating to non-residents

				CO7	The students will be able to know the planning with reference to business restructuring
Banking and Insurance	B.C.3.5(b)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course imparts knowledge about the basic principles of the banking and insurance.
				CO2	It provides knowledge about commercial banks and its Services
				CO3	It create awareness about modern banking services like e-banking, mbanking and Internet banking
				CO4	After completion of the course the students will have thorough knowledge on Banking Practices
				CO5	Students will get knowledge about the usage of insurance in personal and business life.
Management Accounting	B.C.3.5(c)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course imparts the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making. It also acquaints students about various tools and techniques used in management decision making.
				CO2	Learner got understanding of meaning, application, advantage and limitation of Marginal costing. Break even chart & analysis, P/V analysis, how to use Marginal costing in Managerial decision.
				CO3	Learner got understanding of standard cost, various types of standard, standard setting process, various types of variances. Its application in Managerial decisions
				CO4	Learners understand the concept of budgetary control its importance, limitations and preparation of different types of budget.
				CO5	The students will be familiar with ratio analysis
				CO6	The students will be able to make common size statemetns, comparative statemetns, trend analysis of financial statements.
Computerised Accounting System	B.C.3.5(d)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course enhances the skills needed for computerized accounting system and enables the students to develop simple accounting applications.
				CO2	The students will be able to design computerised accounting system
				CO3	The students will be able to design accounting support system
				CO4	The students will be able to use generic softwares for computerised accounting
International Business	B.C.3.6(a)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course familiarizes the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also provides theoretical foundations of international business to the extent these are relevant to the global business operations and developments.
				CO2	The students can understand the different theories of international trade
				CO3	The students will understand the international financial environment
				CO4	The students will understand the international organisation structure
				CO5	This course familiarizes students about foreign trade promotion measures
				CO6	The students will be aware about various foreign trade and payment terms
Office Management and Secretarial Practice	B.C.3.6(b)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course familiarizes the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipment used in office.
				CO2	The students will be able to know the importance of modern office equipments
				CO3	The students will know the role and responsibilities of office secretary
				CO4	The students are made aware about the mail and mailing procedures of the offices
				CO5	The students will be able to manage office finances and stationery
Fundamentals of Investment	B.C.3.6(c)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course familiarizes the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.
				CO2	This course provides the knowledge about various approached to equity analysis
				CO3	The students will be able to analyse the various portfolios
				CO4	The students will know about various provision of investors protection
				CO5	This course provides the knowledge about various fixed income securities
Consumer Protection	B.C.3.6(d)	Discipline Specific Elective (DSE)	B.Com. 3rd year	CO1	This course familiarizes the students with of their rights as a consumer, the social and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student will be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.
				CO2	The students will be aware about various consumer protection laws in India
				CO3	The course provides information about grievance redressal mechanism under the consumer protection law
				CO4	The students will get the awareness about various regulatory bodies for consumer protection
				CO5	The students will know about various quality and standardisation institutions
Personal Selling and Salesmanship	B.C.3.7	Skill Enanchment Elective Course (SEC)	B.Com. 3rd year	CO1	This course familiarizes the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.
				CO2	It provide better skill development for a successful Salesman by understanding the way to interact with suppliers andcustomers
				CO3	The students understand the effectiveness of Sales organization and to be able to become a successful Sales Manager.
				CO4	The students will come to know about the various sales reports and sales manual
				CO5	This course familiarizes the students with concept of merchandising
				CO6	The students will come to know about the concept and types of buying motives

Indian Economy	BC 3.8	Generic Elective (GE)	B.Com. 3rd year	CO1	This course enables students to have in-depth knowledge of various problems and issues faced by Indian Economy. It concentrates on both the achievements and the issues of the economy.
				CO2	The students will be aware about various govt. policies like monetary policy, fiscal policy.
				CO3	The students will get the knowledge about the concepts of inflation, unemployment and labour markets
				CO4	The students become aware of various sectoral trends and issues in agriculture, industry, service, finance sector.