

DEPARTMENT OF COMMERCE – Paper wise Objectives and Outcomes

BCH 101 Business Communication & English Language (PAPER)

Course Objective: The course aims at enhancing written and verbal communication/presentation skills amongst the learners and ability to frame effective documentation both in digital and non-digital environment.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: realize the significance of effective communication in business.

CO2: learn business vocabulary and understand varied ways/methods to present business plans.

CO3: gain knowledge on drafting of official letters and documents.

CO4: develop appropriate skills for report writing and different ways of documentation.

CO5: understand the role of information technology for enabling business communication and documentation.

BCH 102 Business Organization & Management (PAPER)

Course Objective: The course aims at familiarizing the non-commerce students with the world of business organization and management.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: learn business activities to compete in competitive world.

CO2: understand entrepreneurship from local to international perspective.

CO3: evaluate the application of functional areas of business activity.

CO4: analyze decision making and communication.

CO5: evaluate the impact of legal, social, and economic environment on business.

BCH 103 Business Economics (PAPER)

Course Objective : To provide the students with knowledge of enriching concepts and variables of macroeconomics; appreciate the impact of labour market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.

CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.

CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.

CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.

CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.

BCH 104 Introduction of Accounting(PAPER)

Course Objective: This course provides students a firm foundation in basic accounting concepts and methodology and also acquaints them with the changes taking place in the preparation and presentation of financial statements in accordance with the applicable accounting standards and relevant Acts.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: gain an understanding of theoretical framework of accounting

CO2: explain the concept of accounting equation and accounting process.

CO3: develop understanding of depreciation and inventory.

CO4: understand financial statements of a company.

CO5: state the meaning, objectives and significance of different types of ratios.

BCH 105 Quantitative Techniques(PAPER)

Course Objective:To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

Course Learning Outcomes:After completing the course, the student will be able to:

CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analyzing it using descriptive statistical tools.

CO2: gather knowledge about various probability concepts and distributions and their business applications.

CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.

CO4: develop an understanding of the index numbers and their utility in daily life and stock market.

CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

BCH 201 Business Environment(PAPER)

Course Objective: To promote basic understanding of the concepts of Business Environment and to enable students to realize the impact of environment on Business.

Course Learning Outcomes:After completing the course, the student will be able to:

CO1: know types of business environment and its analysis.

CO2:recall and relate various concepts like business ethics, ethical dilemmas, corporate culture and ethical climate. She will also be acquainted with development of various Acts applicable to business in India.

CO3:describe and discuss Corporate Social Responsibility, Corporate Governance and Social Audit.

CO4: getacquainted with various strategies of Global Trade. She will also have discussed Foreign Trade in India, Foreign Direct Investments and its implications on Indian Industries.

BCH202 Business Mathematics(PAPER)

Course Objective: The objective of this course is to familiarize the students with the basic mathematical tools with special emphasis on applications to business and economic situations.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.

CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.

CO3: acquire competence to use computer for mathematical computations, especially with big data.

CO4: obtain critical thinking and problem-solving aptitude.

CO5: evaluate the role played by mathematics in the world of business and economy.

BCH-203 Cost Accounting(PAPER)

Course Objective: To provide an in-depth study of the cost accounting principles for identification, classification and analysis of cost components and cost ascertainment in different industries using various costing methods.

Course Learning Outcomes:After completing the course, the student will be able to:

CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.

CO2: understand the accounting and control of material and labour cost.

CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various items of overheads.

CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits.

BCH 204 Computer Applications & E Business (PAPER)

Course Objective: To provide computer knowledge to commerce students and equip them with computational skills using ICT tools.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.

CO2: handle document creation for communication.

CO3: acquire skills to create and make good presentations.

CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making.

CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.

BCH 205 Business Regulatory Framework (PAPER)

Course Objective: To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand basic aspects of contracts for making agreements and contracts and subsequently enter valid business propositions.

CO2: be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.

CO3: have an understanding of the legitimate rights and obligations under The Sale of Goods Act.

CO4: have gained skills to initiate entrepreneurial ventures as LLP.

CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.

BCH 301 Management Accounting(PAPER)

Course Objective: To enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.

CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and their application in businesses.

CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

BCH304 Human Resource Management (PAPER)

Course Objective: The objective of this course is to enable learners to understand the importance of human resources and their effective management in organizations.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand basic nature and importance of human resource management.

CO2: analyze the current theory and practice of recruitment and selection.

CO3: realize the importance of performance management system in enhancing employee performance.

CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: understand role of modern HRM in meeting challenges of changing business environment.

BCH 305 Financial Decision Making (PAPER)

Course Objective: To familiarize the students with the principles and practice of financial management

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: explain the nature and scope of financial management as well as time, value of money and risk return trade off.

CO2: analyze capital budgeting process and capital budgeting techniques.

CO3: estimate various capital structure theories and factors affecting capital structure decisions in a firm.

CO4: critically examine various theories of dividend and factors affecting dividend policy.

CO5: evaluate working capital requirement.

BCH401 Consumer Behaviour (PAPER)

Course Objective: This paper seeks to familiarize the students with their rights and responsibilities as a consumer within the social and legal framework of protecting the consumers in India. It also provides an understanding of the mechanism available for redressal of consumer complaints and the role played by different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the related regulatory and business environment.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.

CO2: understand how to pursue the consumer rights under consumer protection act 1986.

CO3: understand the procedure of filing a complaint.

CO4: analyze the role of industry regulators in consumer protection.

CO5: comprehend the hearings, enquiry and appeal provisions.

BCH402 Research Methodology (PAPER)

Course Objective: The course provides basic understanding of business research and analytics. Primary objective of this course is to orient and develop a research acumen among students and also to acquaint them with fundamentals of research. It also aims to equip the students with analytical skills to enhance business decision making in real life situations.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand meaning and scope of business research.

CO2: familiarize with research terminologies and various types of research design.

CO3: get an insight into various scaling techniques and sources of data collection.

CO4: get acquainted with various techniques of data analysis and its implications.

CO5: have basic learning of analytics in business.

BCH403 Marketing Management (PAPER)

Course Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in the marketing.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.

CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.

CO3: understand and analyze the process of value creation through marketing decisions involving product development.

CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.

CO5: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

BCH 404 Income Tax Law and Accounts (PAPER)

Course Objective: This course aims at imparting knowledge of law pertaining to levy of income tax in India. It also aims at enabling the students to apply the same practically.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorized and compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.

CO5: develop the ability to file online returns of income.

BCH 501 International Business (PAPER)

Course Objective: This course aims at introducing students to the international business, trading and financial environment. Students are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.

CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; appreciate the significance of different forms of regional economic integration and understand the concept of Balance of payment account and its components.

CO3: understand the significance of different forms of regional economic integration and appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF and World Bank.

CO4: understand the international financial environment, and get acquainted with the basic features of the foreign exchange market – its characteristics and determinants.

CO5: critically examine the concept and form of Foreign Direct Investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

BCH 509 Fundamentals of Industrial Relation (PAPER)

Course Objective: To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand evolution of industrial relations and its significance in managerial world.

CO2: imbibe how to interact, negotiate and transact with trade unions.

CO3: acquaint with the basic framework of collective bargaining and workers' participation.

CO4: design and understand the discipline measures and address grievance mechanisms.

CO5: understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

BCH 510 Banking Theory & Regulations (PAPER)

Course Objective: To impart knowledge about the basic principles of the banking and insurance

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the meaning and scope of Banking with functions of Banks and their role into banking.

CO2: familiarize with regard to operations of Banking and various services and benefits.

CO3: develop insights on lending operations of banking and causes of NPA into banking sector.

CO4: acquaint with the concept of Insurance through functions and fundamental principles of Insurance.

CO5: understand the types of Insurance and Regulatory framework of Insurance.

BCH 511 Insurance Theory & Regulations (PAPER)

Course Objective: To develop an understanding among students about identifying, analyzing and managing various types of risks. Besides, the students will be in a position to understand principles of insurance and its usefulness in business along with its regulatory framework.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the Concept of Risk, its types, sources and measurements.

CO2: learn the Concepts and Principles of Insurance and its operations.

CO3: develop insights into various types of Insurance.

CO4: examine the Legal aspects of Insurance contract and Actuaries.

CO5: familiarize with the Regulatory Framework of Insurance.

BCH 601 Auditing & Corporate Governance (PAPER)

Course Objective: To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

CO2: understand the concept of corporate governance in organizations and its essence for management.

CO3: provide and assimilate information leading to failure of organization and corporate scams.

CO4: comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad.

CO5: recognize the essence of ethics in business.

BCH 603 Advanced Corporate Accounting (PAPER)

Course Objective: To acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: develop an understanding of accounting for share capital and debentures.

CO2: prepare financial statements of a company.

CO3: develop an understanding of cash flow statements.

CO4: understand the accounting for amalgamation and liquidation of companies.

CO5: prepare consolidated balance sheet for holding company.

BCH607 Organizational Behaviour (PAPER)

Course Objective: The underlying objective of this course is to create an in-depth understanding of the concept of organizational behaviour and analyze the complexities of human behavior in an organization at individual, interpersonal, group and organizational level.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the development of organizational behaviour and its importance in managing people at the workplace.

CO2: understand how individuals behave under different conditions and why individuals behave as they do.

CO3: appreciate different theories of motivation.

CO4: critically evaluate leadership styles and strategies.

CO5: critically evaluate the potential effects of organization culture and stress on behaviour in organization so as to direct the same towards predetermined goals.

BCH 608 Labour Laws (PAPER)

Course Objective: To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand evolution of industrial relations and its significance in managerial world.

CO2: imbibe how to interact, negotiate and transact with trade unions.

CO3: acquaint with the basic framework of collective bargaining and workers' participation.

CO4: design and understand the discipline measures and address grievance mechanisms.

CO5: understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

BCH 609 Financial markets and institutions (PAPER)

Course Objective: To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the meaning and scope of financial markets as well as institutions in India.

CO2: understand the concepts of Money Market and Capital Market.

CO3: explain Commercial Banking and its Current developments.

CO4: explain concept of Non-Banking Financial Companies (NBFC's).

CO5: examine the Financial Services Industry.

MCOM101- BUSINESS MANAGEMENT (PAPER)

Course Objective: The course aims at familiarizing the non-commerce students with the world of business organization and management.

Course Learning Outcomes: After completing the course, the student shall be able to:

CO1: learn business activities to compete in competitive world.

CO2: understand entrepreneurship from local to international perspective.

CO3: evaluate the application of functional areas of business activity.

CO4: analyze decision making and communication.

CO5: evaluate the impact of legal, social, and economic environment on business.

MCOM102- STATISTICAL ANALYSIS (PAPER)

Course Objective: To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analyzing it using descriptive statistical tools.

CO2: gather knowledge about various probability concepts and distributions and their business applications.

CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.

CO4: develop an understanding of the index numbers and their utility in daily life and stock market.

CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

MCOM 201- ORGANIZATIONAL BEHAVIOUR (PAPER)

Course Objective: The underlying objective of this course is to create an in-depth understanding of the concept of organizational behaviour and analyze the complexities of human behavior in an organization at individual, interpersonal, group and organizational level.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the development of organizational behaviour and its importance in managing people at the workplace.

CO2: understand how individuals behave under different conditions and why individuals behave as they do.

CO3: appreciate different theories of motivation.

CO4: critically evaluate leadership styles and strategies.

CO5: critically evaluate the potential effects of organization culture and stress on behaviour in organization so as to direct the same towards predetermined goals.

MCOM 202- ACCOUNTING FOR MANAGERIAL DECISIONS(PAPER)

Course Objective: o enable students to acquire knowledge of concepts, methods and techniques of management accounting for the purpose of managerial planning, control and decision making

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial; distinction between cost control and cost reduction.

CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches; and the application in businesses.

CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.

CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.

CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.

MCOM 203- INTERNATIONAL BUSINESS(PAPER)

Course Objective: This course aims at introducing students to the international business, trading and financial environment. Students are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The course also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.

CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; appreciate the significance of different forms of regional economic integration and understand the concept of Balance of payment account and its components.

CO3: understand the significance of different forms of regional economic integration and appreciate the role played by various international economic organizations such as the WTO, UNCTAD, IMF and World Bank.

CO4: familiarize with the international financial environment, and get acquainted with the basic features of the foreign exchange market – its characteristics and determinants.

CO5: critically examine the concept and form of Foreign Direct Investment, and create awareness about emerging issues in international business such as outsourcing and ecological issues.

MCOM 204- INCOME TAX(PAPER)

Course Objective: This course aims at imparting knowledge of law pertaining to levy of income tax in India. It also aims at enabling the students to apply the same practically.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO2: identify the five heads in which income is categorized and compute income under the heads 'Salaries' and 'Income from House Property'.

CO3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further compute taxable income and tax liability of individuals and firms.

CO5: develop the ability to file online returns of income.

MCOM 301- RESEARCH METHODOLOGY(PAPER)

Course Objective: The course provides basic understanding of business research and analytics. Primary objective of this course is to orient and develop a research acumen among students and also to acquaint them with fundamentals of research. It also aims at equipping the students with analytical skills to enhance business decision making in real life situations.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand meaning and scope of business research.

CO2: familiarize with research terminologies and various types of research design.

CO3: get an insight into various scaling techniques and sources of data collection.

CO4: get acquainted with various techniques of data analysis and its implications.

CO5: have basic learning of analytics in business.

MCOM 302- FINANCIAL MANAGEMENT(PAPER)

Course Objective: To familiarize the students with the principles and practice of financial management

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: explain the nature and scope of financial management as well as time value of money and risk return trade of.

CO2: analyze capital budgeting process and capital budgeting techniques.

CO3: estimate various capital structure theories and factors affecting capital structure decisions in a firm.

CO4: critically examine various theories of dividend and factors affecting dividend policy.

CO5: evaluate working capital requirement.

Human Resource Management-(OPTIONAL PAPER)

Course Objective: The objective of this course is to enable learners to understand the importance of human resources and their effective management in organizations.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand basic nature and importance of human resource management.

CO2: analyze the current theory and practice of recruitment and selection.

CO3: realize the importance of performance management system in enhancing employee performance.

CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: understand role of modern HRM in meeting challenges of changing business environment.

Industrial Relations (OPTIONALPAPER)

Course Objective: To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand evolution of industrial relations and its significance in managerial world.

CO2: imbibe how to interact, negotiate and transact with trade unions.

CO3: acquaint with the basic framework of collective bargaining and workers' participation.

CO4: design and understand the discipline measures and address grievance mechanisms.

CO5: understand the legal structure provided for grievance handling under the Industrial Disputes Act 1947.

SEE III E-COMMERCE(ELECTIVEPAPER)

Course Objective: To enhance skills for effective and contemporary applications of E-commerce

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand the basics of E-commerce, current and emerging business models.

CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.

CO3: be skilled for designing and developing websites.

CO4: identify the emerging modes of e-payment.

CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.

MCOM 401- AUDITING AND CORPORATE GOVERNANCE(PAPER)

Course Objective: To provide knowledge of corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

CO2: understand the concept of corporate governance in organizations and its essence for management.

CO3: provide and assimilate information leading to failure of organization and corporate scams.

CO4: comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad.

CO5: recognize the essence of ethics in business.

MCOM 402- CORPORATE TAX PLANNING(PAPER)

Course Objective: To provide students with knowledge of various aspects of corporate tax planning and their impact on decision-making; and further to provide an understanding of relevant tax provisions in this context.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.

CO2: devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.

CO3: decipher the tax factors relevant for managerial decisions and understand how to develop pay packages for employees.

CO4: recognize the relevant Tax provisions for Non-resident Indians and understand how to claim relief in case of double taxation of income.

CO5: understand tax planning with reference to business restructuring.

DSE-3 STRATEGIC HUMAN RESOURCE MANAGEMENT(PAPER)

Course Objective: The objective of this course is to enable learners to understand the importance of human resources and their effective management in organizations.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand basic nature and importance of human resource management.

CO2: analyze the current theory and practice of recruitment and selection.

CO3: realize the importance of performance management system in enhancing employee performance.

CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework.

CO5: understand role of modern HRM in meeting challenges of changing business environment.

B.COM (NEP) 101 - FINANCIAL ACCOUNTING (PAPER)

Course Objective: This course provides conceptual knowledge of financial accounting and provides knowledge about the techniques for preparing accounts in different type of business organizations.

Course Learning Outcomes: After completing the course, the student will be able to :

CO1: build an understanding of theoretical framework of accounting and be able to prepare financial statements.

CO2: explain and determine depreciation and inventory value.

CO3: develop understanding of accounting for hire purchase transactions and lease transactions.

CO4: understand branch and departmental accounting.

CO5: develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting or prepare accounts for dissolution of a partnership firm.

B.COM (NEP) 102 – BUSINESS REGULATORY FRAMEWORK (PAPER)

Course Objective: To impart basic knowledge of the important business laws relevant to conduct general business activities in physical and virtual spaces along with relevant case laws.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: handle the execution of special contracts used in different types of business.

CO3: learn legitimate rights and obligations under The Sale of Goods Act.

CO4: acquire skills to initiate entrepreneurial ventures as LLP.

CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.

B.COM (NEP) 103 – BUSINESS ORGANISATION AND MANAGEMENT(PAPER)

Course Objective: The course aims at familiarizing the non-commerce students with the world of business organization and management.

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: learn business activities to compete in competitive world.

CO2: understand entrepreneurship from local to international perspective.

CO3: evaluate the application of functional areas of business activity.

CO4: analyze decision making and communication.

CO5: evaluate the impact of legal, social, and economic environment on business.

B.COM (NEP) 201 – BASIC BUSINESS FINANCE (PAPER)

Course Objective: To familiarize the students with the principles and practice of financial management

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: explain the nature and scope of financial management as well as time value of money and risk return trade off.

CO2: analyze capital budgeting process and capital budgeting techniques.

CO3: estimate various capital structure theories and factors affecting capital structure decisions in a firm.

CO4: critically examine various theories of dividend and factors affecting dividend policy.

CO5: evaluate working capital requirement.

B.COM (NEP) 202 – STATISTICAL ANALYSIS (PAPER)

Course Objective: To familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making

Course Learning Outcomes: After completing the course, the student will be able to:

CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analyzing it using descriptive statistical tools.

CO2: gather knowledge about various probability concepts and distributions and their business applications.

CO3: understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.

CO4: develop an understanding of the index numbers and their utility in daily life and stock market.

CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.