

DEPARTMENT OF
COMMERCE

COURSE OUTCOMES

SEMESTER I

BCH-1.01

An Introduction to Statistics

- CO1: To provide a basic knowledge of the application of mathematics and statistics to business disciplines.
- CO2: Learn how to calculate and apply measures of location and measures of dispersion grouped and ungrouped data cases.
- CO3: How to calculate and apply measures of location and measures of dispersion grouped and ungrouped data cases.
- CO4: How to apply probability for taking various business decisions.

BCH-1.02

Business Communications

- CO1: This subject prepares students in basic as well as business communication.
- CO2: To understand the importance of one-way, two-way, oral and written communications, group discussions etc.
- CO3: How to write office memos and inter/intra office communications.
- CO4: To understand the basics of the Spoken English for Business communication, Presentation of Plans, Objectives; speech-Preparation, Mode of delivery presentation; Addressing the Audience.

BCH-1.03

Business Organisation

- CO1: To understand about the Business Activities, Manufacturing, service Sectors, globalisation, liberalisation and privatisation, Multinational corporations.
- CO2: To understand the Entrepreneurial opportunities i.e. Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-commerce.
- CO3: How to explore the business opportunities, idea generation, creativity & innovation.
- CO4: To aware about product and pricing decisions, distribution and promotional decisions, human resources etc.

BCH-1.04

An Introduction to Accounting

- CO1: This subject provides an in-depth knowledge of basic accounting features to the students.
- CO2: To understand the role of accounting concepts and conventions in accounting.
- CO3: To understand the Accounting process which starts from recording of business transactions for preparation of trial balance *i.e.* Journal, Ledger, Cash- Book and other subsidiary books etc.
- CO4: To learn how to prepare depreciation accounts in straight and written down value method.

BCH-1.05

Fundamentals of Economics

- CO1: To know the basic concept of demand and supply and types of elasticity of demand: price, income and cross.
- CO2: To have the perfect knowledge of notion of indifference curve analysis of consumer behaviour and theory of revealed preference.
- CO3: To have in-depth knowledge of the consumer surplus and use the Indifference curves as an analytical tool.
- CO4: To get the insights of various factors of productions, production function, law of productions.

SEMESTER II

BCH-2.01

Financial Accounting for Business

- CO1: To differentiate among the Hire Purchase System, Instalment Payment System & Lease accounting with their methods.
- CO2: To understand how to prepare accounts in dependent branches i.e debtors system, stock and debtors system, branch final accounts system and also to learn the accounting system through which Independent branches accounts are prepared.
- CO3: Applying the correct tools and techniques, learn the concept of data collection in research and various methods of Data collection, difference between Experiments and Surveys.
- CO4: To gain knowledge on Partnership, adjustment of capital in case of admission, retirement and death of a partner, dissolution of partnership firm, insolvency of partners (including Garner V/s Murray Rule).

BCH-2.02

Business Economics

- CO1: Basic understanding of Cost of Production and apply the various cost concepts.
- CO2: To have the insights of various markets structures and the equilibrium conditions of a firm and industry in short and long run.
- CO3: To analyse the market demand and supply and the models of Stability analysis- Walrasian and Marshallian.
- CO4: To know the various factors responsible for economic-Development: Physical and Capital Formation, and Technology.

BCH-2.03

Business Statistics

- CO1: This subject will introduce students to the quantitative tools which are necessary for day-to-day business needs.
- CO2: To develop an ability to analyse and interpret data to provide meaningful information to assist in making management decisions.
- CO3: How to apply discrete and continuous probability distributions to various business problems.
- CO4: Compute and interpret the results of Bivariate and Multivariate Regression and Correlation Analysis

BCH-2.04

Business Management

- CO1: Described about different management theories – Taylor & Fayol.
- CO2: Acquired knowledge on scientific management – F.W.Taylor
- CO3: Described about different concept like staffing, departmentation and delegation.
- CO4: To know about co-ordination & controlling.

BCH-2.05

Business Law-II

- CO1: Study of business law teaches how to manage finances as well as planning under various provisions.
- CO2: Enables the students to have interaction about various laws regarding working of factories.
- CO3: Helpful while doing dealings in foreign exchange.

CO4: Study of Industrial Law helps in creating knowledge about how to generate cordial environment in industry and amicable settlement of disputes arising between employers and employees.

BCH-2.06

Introduction to Computer (Theory)

- CO1: To know the basics of Computer System, Computer Software & Hardware and Information processing system.
- CO2: To understand the differences of types of computer systems, input-output devices, storage devices, communication devices, configuration of hardware devices and their applications.
- CO3: To learn about the personal computers, its components, hardware configuration, RAM, factors influencing PC performance, Database Systems
- CO4: To be familiar with Modern network Technologies i.e. LAN, WAN, MAN, E-mail, Internet technologies, World Wide Web and Internet browsing.

SEMESTER III

BCH-3.01

Business Mathematics

- CO1: To know the basics of Algebra, Adjoint and Inverse of Matrices.
- CO2: To understand the differences of Compound Interest, Annuities, Time value of Money.
- CO3: To learn about the Differentiation and Integration.
- CO4: To be familiar with Graphic Method, Simplex Method and Set theory.

BCH-3.02

Corporate Accounting-I

- CO1: A comprehensive understanding of regulatory environment of issue and forfeiture of shares; redemption of preference shares and Buy back.
- CO2: Ability to accounting treatment for valuation of goodwill; valuation of securities; issue and redemption of debentures.
- CO3: An understanding of principles of amalgamation and internal reconstruction of companies as per AS-14.
- CO4: Ability to analyse the complex issues of holding companies accounts; profit or loss prior and subsequent to incorporation.

BCH-3.03

Cost Accounting

- CO1: Demonstrate domain knowledge in installation of costing system;
- CO2: Better knowledge about the how to get over from the labour turnover, overtime and idle time.
- CO3: Understanding the distribution scheme of production overhead and factory overhead.
- CO4: Getting the deep knowledge about the inter-process profit.

BCH-3.04

Company Law- I

- CO1: Development of student skills in regulatory practice relating to company law.
- CO2: Provide students with knowledge and appreciation of the major core topics in company law.
- CO3: Helpful at the time of formation of company to the young entrepreneurs .
- CO4: Students become aware of legal nature and significance of limited liability of company.

BCH-3.05

Principles of Marketing

- CO1: To know the concept of Marketing, and problems in marketing.
- CO2: To understand the basis for market segmentation, Branding, trade-mark and product life cycle.
- CO3: To be familiar with Pricing & Distribution channel factors affecting choice of a d distribution channel.
- CO4: To learn the New Product planning & development, branding, packaging and labelling, Pricing decisions and strategies.

BCH-3.06

Basics of Information Technology

- CO1: To know the basics of Computer System, Computer Software & Hardware and Information processing system.
- CO2: To understand the differences of types of computer systems, input-output devices, storage devices, communication devices, configuration of hardware devices and their applications.
- CO3: To learn about the personal computers, its components, hardware configuration, RAM, factors influencing PC performance.

CO4: To be familiar with Modern network Technologies i.e. LAN, WAN, MAN, E-mail, Internet technologies, World Wide Web and Internet browsing.

SEMESTER IV

BCH-4.01

Corporate Accounting-II

CO1: To recognise and understand the ethical issues in while preparing Final Accounts of a company.

CO2: An understanding of the regulatory environment regarding accounts of Banking Companies and Underwriting of shares and debentures

CO3: The ability to prepare the accounts after liquidation of companies

CO4: An understanding of accounting requirement of corporate groups like preparing the accounts of Electricity Companies.

BCH-4.02

Business Ethics

CO1: To know the importance of business, the community, and the ethical conduct of the business.

CO2: To reflect the ethical sphere of decision making and make the students capable to analyse and argue the ethical dimension.

CO3: To make the students aware of applying systematic ethical reasoning to business dilemma and communicate effectively in oral and written forms.

CO4: To introduce the most common theoretical perspective for understanding corporate social responsibility and give the understanding of the political, social, and economic drivers behind CSR.

BCH-4.03

Company Law –II

CO1: Study of company law facilitates the appreciation of legal limitations and constraints on company functioning.

CO2: Provide students with an awareness of current policy trends and developments in company law.

CO3: Guides the aspirant members and share holders of the company .

CO4: Student of company law is capable to present legal analysis and reasoned conclusions.

BCH-4.04

Statistical Analysis with MS Excel

- CO1: To gain familiarity with MS Excel while conducting a research.
- CO2: Applying the correct tools and techniques, learn the concept of data collection in research and various methods of data collection, difference between Experiments and Surveys.
- CO3: Process of data preparation, data entry, finding the missing values and outliers and correcting them.
- CO4: Practical learning experience on various research tools using MS Excel such as Mean, Median, mode, range, Standard deviation, skewness, kurtosis.

BCH-4.05

Financial Institutions & Markets

- CO1: This subject prepares the students in understanding financial system and its history, operating procedure, and its relevance in Import & Export.
- CO2: To gain knowledge on Financial Markets - Money and capital markets, Money market instruments and Recent trends in Indian money markets & capital market.
- CO3: To learn about the Process of issuing securities in primary and secondary market.
- CO4: To differentiate between Hire Purchase and Leasing and to understand the problems and prospects of leasing Industry in India.

BCH-4.06

Auditing

- CO1: This paper gives the knowledge of examines the principles and practices of internal and external auditing.
- CO2: The students can capable to understand the auditing as a component of recurrent and strategic activities.
- CO3: The students also capable to understand risk assessment, internal control, systems evaluation, forensic accountability, and contemporary audit issues and challenges.
- CO4: The students can learn about the Audit Report, Tax audit, Management audit and Cost audit.

SEMESTER V

BCH-5.01

Financial Management

- CO1: Understand about nature of financial management and financial planning
- CO2: Calculate costs of various types of capitals.
- CO3: Students will know about the relevance of capital structure decision in running Business.
- CO4: Understand about dividend theories and management of working capital
- CO5: Estimate operating, net working capital, and capital spending.

BCH-5.02

Investment Analysis

- CO1: This subject guide the student about risk and return, value investing and growth investing.
- CO2: To guide the student about technical and fundamental analysis.
- CO3: To help the students to identify EMH situation and plan their investment.
- CO4: To understand about primary and secondary market, to know about derivatives.

BCH-5.03

Money and Banking

- CO1: To differentiate among the Quantity Theory of Money- Fisher, Cambridge and Keynesian theory of money.
- CO2: To understand Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.
- CO3: Assessing the types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.
- CO4: To understand the basics of the credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations.

BCH-5.04

Contemporary Issues in Commerce

- CO1: Research and analyse complex contemporary commerce issues, and formulate well-reasoned and coherent arguments and reach well considered conclusions in relation to those issues.
- CO2: Learn about Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services.
- CO3: Focus on Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes.
- CO4: Reshaping Rural Marketing; Modern Retailing Challenges in India, marketing through Social Networking Websites, Evolving E-Marketing in India

BCH-5.05

Income Tax

- CO1: Students will learn the keywords of Income Tax Act and exempted incomes.
- CO2: Students will gain with the provisions regarding determination of salary income and house property income.
- CO3: Students will become familiar with the provisions of income tax regarding assessment of business income and capital gains.
- CO4: Students will know about the circumstances under which income of others will be clubbed in the income of assessed.

BCH-5.06

Entrepreneurship and Small Scale Business

- CO1: To differentiate among the Entrepreneur, Entrepreneurship & Enterprise with their Roles and functions.
- CO2: To understand the role of Govt. Bodies such as Entrepreneurship Development Institute of India, National Institute of Entrepreneurship and Small Business Development towards the entrepreneurial motivation.
- CO3: How to explore the business opportunities, idea generation, creativity & innovation.
- CO4: Assessing the sources of business ideas and conducting business research in selected venture.

SEMESTER VI

BCH-6.01

Accounting for Managers

- CO1: Demonstrate knowledge about various financial decision based on management accounting.
- CO2: Provide knowledge about different type of ratio for organisation like liquidity ratio, solvency ratio, activity ratio and income ratio.
- CO3: Better understanding of the accounting for price level change.
- CO4: Equip with the knowledge of difference type of variance.

BCH-6.02

Project Planning and Management

- CO1: Manage the scope, cost, timing, and quality of the project, at all times focused on project success as defined by project stakeholders.
- CO2: Utilise technology tools for communication, collaboration, information management, and decision support.
- CO3: Apply project management practices to the launch of new programs, initiatives, products, services, and events relative to the needs of stakeholders.
- CO4: Implement project management knowledge, processes, lifecycle and the embodied concepts, tools and techniques in order to achieve project success.

BCH-6.03

Income Tax Law and Administration

- CO1: Students will learn about the procedure regarding furnishing of Income Tax Returns.
- CO2 : Students will gain about the provisions for assessment of firm, HUF and Association of Person.
- CO3: Students will become familiar with the powers and duties of Income Tax Authorities and Assessment Procedure.
- CO4: Students will know about the TDS and Advance Payment of Tax Provisions.

BCH-6.04

Human Resource Management

- CO1: This subject prepares the student for the most critical ingredient of the business i.e. HRM.
- CO2: To be able to understand the Importance, Objective and Scope of Human Resource Management (HRM).
- CO3: To learn about the steps, Techniques/methods of Recruitment, Selection, Training and Management Development.
- CO4: To gain an insight about the Wage and Salary Administration and Wage Incentives

BCH-6.05

Business Environment and International Business

- CO1: Systematically explores the external environment-legal & regulatory, macroeconomic, cultural, political, technological and natural.
- CO2: Analyse the environment of a business from the legal & regulatory, Macroeconomic, cultural, political, technological and natural perspectives.
- CO3: Discuss the supply and demand theory and its impact on insurance.
- CO4: Explain the effects of government policy on the economic environment and insurance industry.

BCH-6.06

Retail Management and Sales Procedures

- CO1: To be able to understand the meaning of Retail, Retailing, Retailers, growth and present size of Indian retail, career and growth opportunities, latest Technology and future of retailing in India.
- CO2: To learn about the different types of Retailing such as traditional retail formats vs. modern retail formats, Store and non-store, Franchiser- franchisee.
- CO3: To gain an insight about the level of operations of retailing, their functions and strategy formulation.
- CO4: To be able to develop strategic action plans to gain an edge over rivals.

PROGRAMME OUTCOMES

- PO1: **Commerce Knowledge:** After completing Bachelor of Commerce (Hons.) students would gain a thorough grounding in the fundamentals of Commerce, Finance, Statistics, Taxation, Economy and International Business etc.
- PO2: **Student Exposure:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerised set of accounting books.
- PO3: **Individual and Team Work:** Through management function student always work effectively as an individual; and he is also aware; how to do better work in diverse teams being a team leader.
- PO4: **Ethics:** Apply ethical principles and commit to professional ethics and complete the responsibility towards society.
- PO5: **Entrepreneurship Development:** To develop entrepreneurial spirit among students and to empower students with sufficient knowledge to start up their venture with confidence. Further it also motivates young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India.
- PO6: **Skill Development:** Development of interpersonal skills and analytical and critical thinking abilities.
- PO7: **Communication skills:** Effectively communicate business issues, management concepts, plans and decisions both in oral and written form.

PROGRAMME SPECIFIC OUTCOMES

- PSO1: This course offer a stimulating, challenging as well as a supportive learning environment for our students to encourage autonomous learning and independent thinking making it a relevant fit for market and economy.
- PSO2: It prepares a student for latest economic challenges, trends and market. It also helps in understanding the commerce, trade, business .
- PSO3: This program focuses on preparing the individual for the modern, financial and accounting field. Some of the career options include accounting, marketing and advertising, banking, management consulting, business management, business development, economic analysis, fund management, international business and trade analysis, policy formulation, portfolio management in the private and public sectors.
- PSO4: It helps in understanding the commerce, trade, business and provides foundation for a fully functional individual fit for a corporate or academia.
- PSO5: Students are able to understand the Indian Financial System and various principles and theories on which the system is based on.
- PSO6: It is designed to enable student to understand economy as a whole and as an interdependent chain of activities. It provides in depth national and international perspectives of the economy
- PSO7: Determine the various PEST (Political, Economic, and Social Technological) factors influence on changes of business environment.