

PROGRAM - B.COM GENERAL

PROGRAM LEARNING OUTCOMES (PLOs)

1. The program provides an in-depth knowledge of various functional areas of commerce and management through theoretical studies and practical application of tools and techniques as required by the manufacturing and services sector.
2. The program inculcates critical thinking and research skills essential to provide viable solutions to business situations and problems.
3. The program aims to mould students into leaders that are compassionate yet efficient and be responsible citizens.
4. Students completing this program will be able to exhibit managerial skill sets and demonstrate competencies for employability and career enhancement.
5. The program specifically aims to imbibe multidisciplinary domain knowledge across core business areas: Accounting, Finance, HRM, Marketing and International Business.

B.COM GENERAL

COURSE LEARNING OUTCOMES (CLOs)

I SEMESTER

DSC: 1 - FINANCIAL ACCOUNTING - I

1. Comprehend the accounting procedure in conversion of partnership to a limited company
2. Understand the importance of hire purchase system and its accounting treatment as per Hire Purchase Act.
3. Acquaint with the concepts of Royalty and its accounting treatment
4. Insights on Consignment Transactions and its accounting treatment
5. Theoretical foundation on IND AS and IFRS

DSC: 2 - MANAGEMENT AND BEHAVIOURAL PROCESS

1. Identification and Integration of Principles of Management into Management Practices with Social Responsibilities and Ethical issues in Business Scenario.
2. Build Insights on Managerial Planning, and Execution of Business Decisions
3. Develop analytical skills in Organising and Staffing.
4. Gain Insights on Leadership Styles, Communication and Motivational Practices.
5. Analyse the Organizational Models to Inculcate Organizational Behaviour
6. Analyse Group Behavioural influence and its impact on Team work, attitude and perception in Decision Making

DSC: 3 - QUANTITATIVE ANALYSIS - I

1. Knowledge on degrees of Equation and its Commercial Application,
2. Identification and computation of Arithmetic and Geometric Progression and its Commercial application.
3. Apply the concept of Matrices and Determinants in solving Business Problems
4. Enable students to solve mathematical problems of daily life
5. Familiarize the concept of Commercial Arithmetic and its application

SEC- 1 BUSINESS COMMUNICATION AND SOFT SKILLS

1. Enhanced effective listening skills and overcome the barriers of purposeful listening with Improvised speaking skills, pronunciation and training in articulation.
2. Compose business correspondence letters and business Research Reports
3. Effective understanding of presentation and negotiation skills
4. Understand different business etiquettes
5. Awareness about communication tools through electronic mode

II SEMESTER

DSC: 4 - FINANCIAL ACCOUNTING - II

1. Comprehend the need for Insurance and preparation of statements for Stock Valuation and analysis of Average Clause and treatment of Abnormal Losses in Insurance Policies.
2. Assimilate the significance of conversion of Single Entry to Double Entry System and its accounting treatments
3. Knowledge on different Types of Branches and its accounting treatment
4. Knowledge on Departmental Accounting and Inter Departmental Accounting
5. Familiarize the concept of Lease Accounting and preparation of Accounting Statements including Financial and Operating Lease

DSC: 5 - HUMAN RESOURCE MANAGEMENT

1. Familiarize the concepts, principles and functions of Human Resource Management and role on Human Resource Manager
2. Knowledge on Human Resource Planning in an Organisation.
3. Identification of Training needs and its methods training.
4. Assess the principles of wage and salary administration based on Performance Management.
5. Impart reasons of Internal Mobility with Right- Sizing.
6. Knowledge on Impact of recent trends in HRM with Global perspective.

DSC: 6 - QUANTITATIVE ANALYSIS - II

1. Conceptual knowledge on business statistics, diagrammatic and graphical representation.
2. Insights on measures of central tendency and dispersion for decision making.
3. Application of Correlation and Regression analysis to solve business problems.
4. Understand the various methods of index numbers and application.
5. Analyse and estimate data using moving average and least square method.

III SEMESTER

DSC: 7 - CORPORATE ACCOUNTING AND AUDITING - I

1. Knowledge on various Factors and Methods in Valuation of Shares of an organization.
2. Understand the Process of Valuation of Goodwill
3. Familiarize the concepts of redemption of Preference Share, debentures and buy back of shares
4. Preparation of Final Accounts of a Company as per Latest Provision of Companies Act 2013
5. Conceptual Understanding of Auditing and its importance.

DSC: 8 - FINANCIAL MANAGEMENT

1. Discern the role and purpose of the financial management function.
2. Analyze the optimum capital structure of a company
3. Understand the importance of cost of capital and methods of valuation of securities
4. Knowledge on the alternative sources of business finance and evaluation of effective investment appraisal methods.
5. Evaluate and apply effective investment appraisal methods
6. Understand the impact of dividend decisions on valuation of a firm
7. Gain knowledge about components of working capital

DSC: 9 - MARKETING MANAGEMENT

1. Understand the core concepts and the role of marketing in business and society.
2. Apply ethical practices in marketing in the context of recent trends in marketing.
3. Understanding of the marketing environment and relevant decisions.
4. Assess the market based on segmentation and the Rural Marketing Challenges.
5. Evaluate product lines and Brands and design product mix and pricing strategies.
6. Analyze the life cycle and positioning strategies of a product in the target market.
7. Analyze the fundamentals of Product Promotion Mix.
8. Understand the significance of Logistics Management and Evaluate the Channel Management Decisions.

SEC- 2 ARTIFICIAL INTELLIGENCE

1. To empower amazing new solutions and experiences and Microsoft Azure provides easy to use services to help you get started.
2. To learn how to use Azure machine learning to create and publish models without writing code.
3. To perceive the world visually through cameras, images, and videos.
4. To learn how to automate decision support, processes using Microsoft Azure.

IV SEMESTER

DSC: 10 - CORPORATE ACCOUNTING AND AUDITING - II

1. Understand the need for Liquidation of Companies and Preparation of liquidators Statement.
2. Understand the Concept of Business Combination and Process of Amalgamation and External Reconstruction.
3. Critically understand the Concept of Absorption of Companies and its Accounting Procedures.
4. Analyze and understand the process of Internal Reconstruction
5. Insights on verification and valuation of Auditing and Duties of an Auditor

DSC: 11 - COSTING - ELEMENTS AND METHODS

1. Familiarize with the fundamental concepts of costs and preparation of estimated cost sheet
2. Knowledge of Material Cost Control and its application.
3. Overview of Labour Cost Control.
4. Knowledge on allocation, apportionment and allocation of overheads and calculation of overhead rates.
5. Insights on the methods of costing and its application.
6. Necessity for preparation of Reconciliation statement.

DSC: 12 - MANAGERIAL ECONOMICS

1. Understand and apply the fundamental principles, concepts, and methods in key areas of Managerial Economics.
2. Demonstrate problem solving and analytical skills to assess Demand for Business through Consumer Analysis.
3. Familiarize and interpret Business Firm's production and cost concept structure.
4. Analyse the performance of the firms under different market structures and evaluate the economic outcome.
5. Introducing the nature of various macroeconomic variables such as Concepts of National Income, circular flow of income in all the sectors of the economy.
6. Thoroughly comprehend concepts and theories related to public finance.

SEC -3 FINANCIAL EDUCATION AND INVESTMENT AWARENESS

1. Acquainted with basic knowledge of financial planning and inculcate banking habit.
2. Familiarize with tax saving options and effective income management
3. Awareness of the investment choices and trading mechanism in the securities market
4. Knowledge on tax benefits on investments.

V SEMESTER

DSC: 13 - CORPORATE LAW

1. Comprehend the purpose of framing of the CA 2013, Characteristics of a company and Types of Companies
2. Familiarized with the concept of Promoters and enumerate the steps in the formation of a company
3. Understand the different provisions relating to acquiring membership in a company
4. Describe the legal concept of directors and Company Secretary
5. Develop an understanding of conducting of board and other meetings as per the provisions of the act
6. Knowledge of the provisions relating to corporate insolvency
7. Comprehend the objectives, principles and elements of corporate governance

DSC: 14 - BANKING THEORY AND PRACTICE

1. Comprehend the Structure and System of Indian Banking
2. Practical insights into the Banking Innovations and e-Banking Processes
3. Describe the role and functions of the Reserve Bank of India
4. Understand the features of various Negotiable Instruments and their implications
5. Examine the role of Paying and Collecting Banker in different capacities
6. Illustrate the Principles of sound Bank lending and types of Bank credit facilities
7. Insights into the causes and management of NPA in Banks

DSC: 15 - FINANCIAL MARKETS AND SERVICES

1. Familiarize the relevance of Indian Financial System and Financial Markets.
2. In Depth Knowledge about Money Market Components and instruments.
3. Understanding the Types of Financial Services and its Importance and Identify the Role of Credit Rating Agencies in India
4. Knowledge on Role of Merchant Banking Services in India.
5. Disseminate the Knowledge about Various Mutual Fund Schemes and its Importance.
6. Assess the Relevance of Leasing and Factoring for a Business.

DSC: 16 - BUSINESS POLICY AND STRATEGIC MANAGEMENT

1. Familiar with the Need and Objectives of a Business Policy
2. Understand the Process of Strategic Management, Strategic Decision Making and the Role of Strategist
3. Knowledge to Scan and Appraise the Environment in which the Business Operates.
4. Familiar with the Various Strategic Plans at Different Levels of Business
5. Implementation of Strategies by Understanding the Various Aspects of Strategy Implementation by using Key Result Area and Strategic Evaluation
6. Aware of the corporate social responsibilities of business.

DSE – 1 -ACCOUNTS/ FINANCE/ MARKETING/ HUMAN RESOURCE-

ACCOUNTS – TECHNIQUES OF COST CONTROL

1. Students Understand the Tools and Techniques Used in Cost Accounting.
2. Marginal Cost Concepts Are Understood Which Helps Students in Decision Making
3. Students Are Aware of Budgets and Budgetary Control Techniques
4. Students Get Information of Different Types of Differential Cost Concepts.
5. Students Are Acquainted with Marginal Cost Concepts

FINANCE – ADVANCED FINANCIAL MANAGEMENT

1. Application of various Risk Analysis techniques for investment decisions in decision making.
2. Understand the various concepts and models of Valuation of shares and bonds.
3. Understand the impact of dividend decisions on the valuation of a firm.
4. Estimation of working capital requirements of a business
5. Analyze various aspects of business valuation, combinations, restructuring of firms and the related financial strategies.

MARKETING – SERVICES MARKETING & MANAGEMENT

1. Understand the Concept of Service Sectors and the Distinctions between Service-Based and Physical Product-Based Marketing Operations.
2. Identifying and Analyzing the various Elements of the Services Marketing Mix.
3. Evaluating strategies for Matching Demand and Supply through Capacity Planning.
4. Understand the Importance of Considerations involved in Service Delivery System and the Role, Application of Technology and Physical Aids in Service Process.
5. Assess the different types of marketing required by a Service Firm establish the Interrelations among the same.
6. Describe the Dimensions in Service Quality and Determine the ways in which Service Quality can be managed.

HUMAN RESOURCE - HUMAN RESOURCE DEVELOPMENT

1. Understand the concept of Human Resource Development as A Field of Professional Practice in Organization
2. Examine the role of various methods and techniques of training and management development in enhanced employee productivity.
3. Familiarize with the concept and need for Organizational Development and Organizational Change.
4. Analyze the Importance of Career Planning, Career Development and Employee Counselling in organization.
5. Impart knowledge on the concept of Quality Circle, Quality Work Life & Organization Development.
6. Understand the Latest Trends In HRD

VOC 1 - TAXATION - I

1. Introduction of basic concept of Income Tax system with regard to structure, Powers and Functions of Income Tax authorities.
2. Impart knowledge on the Provisions related to Residential Status of Individual in India.
3. Comprehend knowledge of different Heads of Income and Assessment Procedure.
4. Provide knowledge about the components and Computation of Taxable Salary.
5. Describe about the provision of house property income and its computation

SEC -4 ADVANCED EXCEL

1. Demonstrate working knowledge of MS Excel, in creating and uploading files to Excel web- Based application, using select options and status bar, selecting cells and entering data and naming convention in Excel.
2. Perform actions necessary to format cells, numbers, dialog box, borders, background colour and font of data. Display an understanding of the use of conditional formula, conditional Sum and conditional count for
3. Computations in MS Excel.
4. Calculate Future Value, Present Value, Loan Payments, Principal, Interest, Interest Rate, Internal Rate of Return, Straight-Line Depreciation, Declining Balance Depreciation, and Sum-of-the-Years-Digits Depreciation Using Excel.
5. Create, format, sort, filter, modify and summarize Pivot Tables and Pivot Charts
6. To learn the context of Data Visualization and Application of Visualization Tools

VI SEMESTER

DSC: 17 - BUSINESS LEGISLATIONS

1. Introduction to the concepts of Business Law and its Scope with regard to Indian Contract Act 1872
2. Understand the Indian Sale of Goods Act & familiarize the students about sales, Conditions and Warranties.
3. Provide Knowledge about Intellectual property Legislations, Inventions, Patentees and WTO Rules.
4. Analyze the Environment Protection Act and familiarize the students on how to be an active participant in protecting the Environment.
5. Comprehend the Consumer Protection Act and spreading awareness about consumer rights and various Consumer Redressal Agencies.
6. Provide an overview of Foreign Exchange Management Act.
7. Describe the Concepts and Salient Features under Cyber Laws highlighting Provisions pertaining to Piracy.
8. Create an awareness about Provisions of Competition Law.

DSC: 18 - INTERNATIONAL BUSINESS ENVIRONMENT

1. Critical Understanding of the Importance of International Business
2. Determine the Forces Operating in the International Business Environment
3. Evaluation of the Different Modes of Entering International Business and Determine the roles of the Different Regional Trading Blocks in the context of International Business
4. Determine the Aspects of Globalization and its Contribution to International Business
5. Understand the Bird's Eye View of International Finance s and Information Required for the Success of International Business
6. Familiarise the virtual international business requirements post Covid Era

DSC: 19 - E- BUSINESS AND RETAIL MANAGEMENT

1. Understand the Core Concept and Functionalities of E-Business
2. Analyse the Structure of E-Business and the Risks Associated with Electronic System.
3. Understand the Concept of Retail Management and Its Growing Challenges in India
4. Determine the Retail Strategy and Its Execution
5. Assess the Strategic Components in Store Management.
6. Evaluate the Factors Affecting Merchandise Management and Logistics Management.

DSC:20 – ACCOUNTING FOR MANAGERS

1. To Analyse and Interpret the Financial Statements for Decision Making.
2. To Understand the Financial Strengths of a Firm.
3. Examine the solvency, turnover/performance, and Liquidity of a business by using Benchmark ratios
4. Evaluate the magnitude and pattern of inflow and outflow of cash and Cash Equivalents in An Enterprise during a Specified Period of Time.

5. Students Are Able to Draft the Reports Based on Various Statements in Order to Help the Management in Decision Making.

DSE – 2 -ACCOUNTS/ FINANCE/ MARKETING/ HUMAN RESOURCE

ACCOUNTS – AUDIT AND ASSURANCE

1. Familiarize the students about Auditing and its Importance
2. Students will understand the concept of Internal Control and Internal Audit in Companies
3. Ability to understand the scope of Vouching of various transactions along with the procedure followed in Verification and Valuation of Assets and Liabilities
4. Understand the role of Company Auditor in Company.
5. To equip the students with knowledge on Auditing Standards and also to understand the importance of Professional Ethics of an Auditor.
6. To build knowledge on drafting Audit Report.

FINANCE - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

1. Understand the various types of securities and choosing the right investment avenues
2. Analyze the factors that influence investment decisions
3. Ascertain risk and understand the types of risks.
4. Familiarize with the Complex functioning of derivatives
5. In-depth understand all investment avenues, the risk and returns associated with them and their advantages in detail
6. Decision on Stock Market Investments using Fundamental and Technical Analysis.
7. Understand the functions of the stock exchange and the methods of trading in the primary and secondary markets

MARKETING – PRODUCT AND BRAND MANGEMENT

1. Determine the factors influencing effective product management
2. Analyze the strategies used in developing products and also to determine the challenges associated with product positioning
3. Evaluate the elements involved in product planning and justifying the need for developing new products
4. Understand the need for building and managing sustainable brands
5. Determine the core concepts associated with managing brands
6. Determine effective strategies for brand management

HUMAN RESOURCE -EMPLOYEE RELATIONS AND LABOUR LAWS

1. Understand the concept and need for a good employer – employee relationship
2. Analyze the effectiveness of Collective bargaining Process and Trade Unions in an organization.
3. Evaluate and understand the Grievance Handling and Disciplinary Procedure in the

organization.

4. Recognize the different methods to prevent and settle industrial disputes under the Industrial Disputes Act, 1947
5. In-depth understanding of the different schemes of workers participation in management
6. Overview of the Labour Laws

VOC 2 - TAXATION - II

1. Computation on provision of Business Incomes or Professional Incomes for their own profession or Businesses.
2. Describe about the Provisions of Capital Assets when sold and computation of its Taxability.
3. Impart knowledge on Taxable Income from other sources
4. Provide understanding on how to compute tax Liability of an Individual from various sources along with deductions u/s 80C TO 80U
5. Understanding the provisions of GST in India

SEC – 5 ENTREPRENEURSHIP AND NEW VENTURE CREATION

1. In-depth understanding of the concepts of entrepreneurship, challenges faced by them and the ways to overcome them.
2. Evaluation of sources and methods for generating business ideas and how to apply them in various sectors.
3. To Understand the Importance of SMEs and their contribution for the Economic Development.
4. Access the types of business models, their implementation and Evaluate the construction of a business plan
5. Analyse the sources of funds available and institutional support provided to growing entrepreneurs.
6. Analyse the life cycle of a venture and various expansion strategies available for entrepreneurs.