

BCOM Subject Specific Course Outcomes

Semester I

1. Financial Accounting

- I. Knowledge about accounting concepts, conventions and Capital and Revenue Expenditure.
- II. Awareness about the various Accounting Standards followed in India and at international level for maintaining books of Accounts.
- III. Application of entries in Partnership firms, Shipping firms.
- IV. Preparation of books for Royalty and Insurance related claims.
- V. Understanding Insolvency Accounts and treatment there-of.

2. Business Organization

- I. To make students understand the nature, scope and social responsibility of business.
- II. Students will be able gain knowledge about size of business units, stock market and commodity market,
- III. Students will be able to appreciate and compare different forms of business organizations Sole Proprietorship, Partnership, Joint stock company, co-operative organization.
- IV. Student will be able to explain business combination and its types, rationalisation and automation, Government and Business, Methods of Remunerating Labour.
- V. Students will be able to understand the organization processes and their importance, Types of organization structure and its principles.

3. Micro Economics-Concept, Consumption & Production

- I. Able to apply demand analysis to examine the impact of government regulation.
- II. Able to explain and calculate price elasticity of demand and other elasticities.
- III. Able to demonstrate an understanding of producer choice, including cost and break-even analysis.

IV. By the end of the course, students will be able to apply microeconomic principles and models to define and address market situations and failures.

4. Currency, Banking and Exchange

- I. Understand several key models and concepts of monetary economics and banking theory.
- II. To study the role played by Banks in modern monetary economics and financial markets, including issues arising from bank regulation the role of banks in financial intermediation.
- III. The course aims to provide the student with an introduction to the role of money financial market & financial institutions.
- IV. To understand the key features of foreign exchange markets and the relationship between the changes of exchange rates and the dynamics of fundamental economic factors.

5. Essentials of Management

- I. Student will be able to understand and explain the concept of management and its managerial perspective.
- II. The subject will equip students to map complex managerial aspect arising due to ground realities of an organization.
- III. They will gain knowledge of contemporary issues in management principles and various approaches to resolve those issues.
- IV. Students will develop the ability to identify and apply the knowledge of subject practically in real life situations

6. Business Communication

- I. Students will be able to understand organizational communication techniques and problem solving skills development along with innovative idea generation for tackling difficult situations.
- II. Students will be able to understand about business management and knowledge of reporting and structuring.
- III. Students will be able to learn quick decision making skills at managerial levels in

organizational culture communication structure efficiently.

IV. Students will be able to understand about business meeting and proceedings and knowledge of reporting and duties.

Semester II

1. Company Accounts

- I. Awareness about the purpose and need of Insurance as social security tool.
- II. Knowledge about Life Insurance and various policies available for insurance.
- III. Understanding the Concept of Fire and Marine Insurance and types of policies issued in different circumstances.
- IV. Classifying the types of Insurance intermediaries and their nature of work.

2. Business Laws

- I. Students will be able to understand the importance of laws related with business requirement and concerned disciplines so as to help the smooth functioning.
- II. Students will be able to do legal analysis and legal communication
- III. Students will graduate with the ability to analyze complex problems, find and deploy a variety of legal authorities.
- IV. Students will ultimately develop the ability to understand and demonstrate a commitment to professionalism, ethical behavior, service and its application in the corporate world.

3. Micro Economics-Exchange and Distribution

- I. Develop the ability to explain core economic terms, concepts and theories.
- II. Understand the standard models of how producers behave.
- III. Demonstrate the ability to employ the "economic way of thinking"
- IV. Understand the various market structures.
- V. Understanding of the tools of economics applied to problems in business.

4. Human Behavior at Work

- I. Students will be able to understand organizational behaviour and problem solving skills
- II. Students will be able to execute perceptual thought processing about handling employees at organization effectively.
- III. Students will be able to learn quick decision making skills at managerial levels in organizational culture.
- IV. Students will be able to activate leadership skills and direct individuals after getting an idea about behavioural pattern.

5. Banking Operations

- I. The student will be able to know about the basic concept of bank as a financial intermediary.
- II. The students will be able to know about the governing bodies and regulators of Bank.
- III. The students will get aware of the role of Bank and its operational aspects
- IV. The students will be able to understand and differentiate between the various negotiable instruments and its applications.
- V. The students will also get familiar with the right and obligations of customer while in relation with the banks

6. Concepts in Valuation

- I. Student will be able to understand the concepts in valuation of assets and apply it through learning of calculations of Simple Interest, Compound Interest, Present value and future values.
- II. Students will gain knowledge about Annuity: ordinary annuity, annuity due, future value of annuity, determining present value and future value of annuity.
- III. Students will learn the concepts and calculations of Compounding frequency, present value of perpetuities, present value of uneven cash flow streams, present value of deferred annuities, Net present value.

- IV. Students will appreciate the characteristics of fixed-income (debt and preferred stock), interpreting financial market data, including stock and bond price quotations, capitalization of cash flows from the asset and the risk free rate.
- V. Students will explain the characteristics of variable income (common stock) securities – Stockholder rights, Features, Advantages and disadvantages, Methods of selling securities in the primary capital markets – public, cash offering, Direct placement, Rights offering to shareholders.
- VI. Students will learn the general dividend valuation model, constant growth dividend valuation model, Zero growth dividend valuation, non-constant growth dividend valuation model.

Semester III

1. Business Finance

- I. Students will be able to understand and apply accounting concepts, and principles for the monetary transactions.
- II. Students will be able to understand the concepts and importance of Working Capital Management.
- III. Students will be able to analyze, interpret and communicate the information from financial statements.
- IV. Students will be able to understand capital structures of firms and dividend decisions.

2. Principles and Practice of Marketing

- I. Students will understand the various concepts of marketing, marketing process and overall management marketing process.
- II. Students will be able to understand the buying behavior of the customers and critically analyse the purchase decision-making.
- III. Students will be able to understand and apply the concepts of segmentation, targeting and positioning as part of a comprehensive marketing plan.
- IV. Students will understand the concept of value to customers and will be able to design products offering value to the customer.

- V. Students will gain the insights into pricing and will be able to determine pricing strategy in various contexts.
- VI. Students will be able to appreciate the importance of communication and promotion and will be able to determine optimum promotion strategy for brand and products.
- VII. Students will understand the channels for delivering value with distribution channels and their importance.

3. Statistical Methods

- I. Understand a broad overview of statistics as a subject and can apply concepts in Business application.
- II. Organize, collect and represent data for effective implementation of business process.
- III. Understand the importance of summary measures to describe the characteristics of data set.
- IV. Analyze the relationship between two variables
- V. Use various forecasting techniques and predictive techniques for the effective business planning.

4. Selling and Advertising

- I. This course will help the students to learn about concept of sales & how it is different from marketing.
- II. Students will come to learn about process of selling, how to generate lead, how to demonstrate a product, how to handle queries & finally how to close a sales deal.
- III. Students will come to know about different types of selling & the characteristics of a successful sales person.
- IV. This course also make the students understand about the concept of advertising & sales promotion.
- V. Students will learn about different types of advertisement, different types media, media planning, advertising agency & it's function.

5. Public Finance

- I. Making Students remember about the meaning, scope and nature of Public Finance.
- II. Awareness about Financial Relations between Central and state government and local bodies as given in constitution.
- III. Understanding the Financial Administration in India and working of Finance Commission.
- IV. Analysis of trends in Central governments revenue, expenditure and debt.
- V. Knowledge about requirements of sound tax system, canons of taxation and revenue and expenditure related issues.

6. Introduction of International Business

- I. To get an overview of the key, issues and concepts of International, Business.
- II. To Understand how and why the, world's countries differ.
- III. 3. To Understand the monetary, framework in which international business transactions are conducted.
- IV. To Understand, International Organizations, Regional Trade blocks.
- V. To Implement the decisions for international operations.

Semester IV

1. Cost Accounting

- I. Recognize and apply appropriate theories, principles and concepts relevant to cost accounting.
- II. Exercise appropriate judgment in selecting and presenting information using various methods relevant to cost accounting.
- III. Plan, design and execute practical activities using techniques and procedures appropriate to cost accounting.

- IV. Respond to change within the external and internal business environments and its effect on cost accounting.
- V. Develop appropriate effective written and oral communication skills relevant to cost accounting.

2. Contemporary Audit

- I. Understand the environment and types relating to the auditing function.
- II. Identify the steps needed to prepare for an audit.
- III. Understand general audit terminology.
- IV. Plan an audit taking into account concepts of evidence, risk and materiality.
- V. Know the steps for performing an audit.
- VI. Know how to prepare and use working papers, such as checklists.
- VII. Evaluate internal controls.
- VIII. Know how to report results of audit.
- IX. Apply auditing practices to different nature of Concerns viz Banking Companies, Insurance Companies and Educational Institutes.

3. Foreign Trade of India

- I. Students gain knowledge about internal and Foreign Trade
- II. Students acquire knowledge on the theories of the International Trade
- III. Students learn about composition of India's Foreign Trade before independence and during planning period
- IV. Knowledge is gained by the students on trade policies, EXIM, ECGC, STC,MMTC, SEZ and many export promotion institutions.
- V. Students understand about the World Trade Organization with special reference to India, GATT, UNCTAD, India's Balance of trade and payments.

4. Export-Import Procedures and Documentation

- I. Identify the process of, Registration process, Payment terms, Export costing and pricing.

- II. Interpret the process of Shipment procedures, &, summarize the various documents used in Shipping,
- III. Classify the concept of various incentives, benefits & risk involved in shipping process
- IV. Discuss the various business planning Import, procedures & various export promotion schemes
- V. Demonstrate the various export promotion, schemes & Types of Export Houses.

5. Managing Human Resources

- I. Students will understand the basic concepts ,functions and processes of human resource management
- II. Students will gain knowledge of the role, functions and functioning of human resource department of the organizations
- III. Students will be able to design and formulate various HRM processes such as recruitment, selection, training, development, performance appraisals and rewards systems.
- IV. Students will be able to develop ways in which human resource a management might diagnose a business strategy and then facilitate the internal change necessary to accomplish the strategy
- V. Students will evaluate the developing role of human resources in the global arena.

6. Information Systems and E-Commerce

- I. Students will understand the basic concepts and technologies used in the field of IT & Ecommerce
- II. Students will have the knowledge of the different types of Hardware & Software;
- III. Students will understand the processes of developing and implementing DBMS;
- IV. Students will get aware of the ethical, social, and security issues of information systems;
- V. Students will develop the ability to use current techniques, skills, and tools necessary for computing practice

Semester V

1. Goods and Services Tax (GST)

- I. The students will be able to learn the concept of Indirect tax from Pre-GST period to Post-GST period.
- II. The students will be able to understand the difference between forward charge, reverse charge mechanism and the difference between composite and mixed supply.
- III. The students will be able to know the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc.
- IV. The students will be able to record and analyze the transactions for compliance under GST.
- V. The students will be able to understand the procedure for registration, payment and refund of GST as well as mechanism to determine it.

2. Labor Welfare Laws

- I. Students will know the development and the judicial setup of Labour Laws.
- II. They will learn the salient features of welfare and wage Legislations also to integrate the knowledge of Labour Law in General HRD Practice.
- III. Students will learn the laws relating to Industrial Relations, Social Security and Working conditions and also learn the enquiry procedural and industrial discipline.

3. Macro Economics

- I. The purpose of this course is to help students learn the fundamentals of economics so that they can apply these concepts to the real life situations and to the world in which they live.
- II. It helps in decision making in order to achieve desired macro-economic goals. It enhances the capability of students to understand the prevailing economic conditions and business policy in totality and its impact on various sectors.

- III. It improves the ability of the students to apply macro-economic concepts to complex business realities as well as support them in forecasting the future events and probabilities.
- IV. It also helps the students to understand in a better way various macro level events and their impacts both nationally and internationally.

4. Indian Economy

- I. Develop ideas of the basic characteristics of Indian economy, its potential on natural resources.
- II. Apply economic theories and concepts to contemporary social issues in India as well as formulation and analysis of policy.
- III. Understand the importance, causes and impact of population growth in India and its distribution, translate and relate them with economic development.
- IV. Demonstrate marginal productivity theory of distribution, theory of wages, identify different types of rent, illustrate different theories of interest and profits.
- V. Identify the various types of investment function analysis and understand the elements of social cost benefit analysis.

5. Institutional Framework for Business

- I. Students will understand the Indian regulatory as well as supportive framework of business in India.
- II. Students will get an understanding of role and functions of financial institutions like NABARD, SIDBI, EXIM Banks.
- III. Students will develop understanding of financial intermediaries – SEBI, Credit agencies, rating agencies, merchant banks, underwriters and mutual funds and portfolio managers.
- IV. Students will be able to understand the functioning of SEBI, NSE, BSE, instruments and brokers, CCI, NCLT, industrial policy and FDI.

6. Business Operations

- I. Discuss Business Operations functions and decisions.

- II. Formulate Facility and technology management structure for any organization.
- III. Explain various PPC and materials management functions.
- IV. Describe various quality management aspects for any organization

Semester VI

1. Income Tax Law and Accounts

- I. Have an insights into various concepts of direct Taxes
- II. Gain a deeper understanding of the various aspects, factors related to Levy & Collection and Sources of direct Taxes in India.
- III. Develop reasoning abilities for applying the theoretical Knowledge as well as Practical Knowledge.
- IV. Understanding of fundamentals of the relevant legal laws under Levy & Collection of direct Taxes.
- V. Develop a suitable legal operational framework.

2. Principles and Practice of Insurance

- I. To understand the concepts and principles of insurance
- II. To know the various types of insurance and insurance business in India.
- III. To become aware of insurance legislation in India
- IV. To provide a basic understanding of the Insurance Mechanism
- V. To identify the relationship between Insurers and their Customers and the importance of Insurance Contracts.
- VI. To give an overview of major Life Insurance and General Insurance Products in India.

3. Applied and Business Statistics

- I. Students will gain knowledge of basic concept/fundamentals of Business Statistics.
- II. To develop practical understanding of various statistical concepts.
- III. To compute various measures of Vital statistic, Time Series, Index Numbers, Quality Control and Business forecasting and their implications on Business Performance.

- IV. Evaluating basic concepts of Probability and perform Probability theoretical distributions.
- V. Taking Managerial decision by applying various business and applied concepts.

4. Economics of Public Enterprises

- I. To enable students to understand the role of Public Enterprises in the Economy.
- II. To make students understand the functionality of Public Enterprises.
- III. To enable students with the knowledge of pricing decisions, evaluation and financing of public enterprises.
- IV. To make students understand the concept of Disinvestment in PSUs
- V. The students is able to have knowledge about the accountability of Public Enterprises towards various authorities and it's procedure

5. Company Law and Secretarial Practice

- I. To familiarize the concept of company law, legal provisions regarding forming and working of companies in India.
- II. To familiarize the concept of company secretary and secretarial practices.
- III. To familiarize the concept, fundamentals, tools, techniques and its significance in the liberalized business environment.
- IV. To make students understand how corporate entities work and their legal set-up and compliances.

6. Fundamentals of Entrepreneurship & Project Planning

- I. Developing understanding of basic concepts of entrepreneurship
- II. Develop knowledge on Entrepreneurial Finance, Assistance and role of Entrepreneurial Development Agencies
- III. Develop understanding of converting an Idea to an opportunity and develop understanding of various funding sources.
- IV. The students will develop an understanding of various the managerial processes associated with project planning.
- V. Develop skills to prepare a Business Plan and Launching of a new venture.

