

## **Program Name: B.COM**

### **Program Outcomes**

- An Understanding of Commercial Function.
- Students may demonstrate the basics of creating and managing innovation, new business development, and high-growth potential entities.
- Developing Critical and Analytical Thinking aptitude
- Demonstrate knowledge and understanding of the business principles and apply these to one's own work, as a member and leader in a team, to manage projects and in multidisciplinary environments.
- Recognize the need for, and have the preparation and ability to engage in independent and life-long learning in the broadest context of technological change.
- Interpersonal Skill Development
- Creating Social Sensitivity and Understanding CSR, Ethical and Sustainable
- Business Practices Demonstrate sensitivity to social, ethical and sustainability issues
- Developing Entrepreneurship Acumen

### **Program Specific Outcomes**

- Acquiring Conceptual Clarity of Various Functional business areas
- Ability to analyze various functional issues affecting the business organization
- Demonstrating ability to evolve strategies for organizational benefits
- Analysis and interpretation of the data which is used in Decision Making
- Demonstrate the ability to develop models / frameworks to reflect critically on specific business contexts.
- Demonstrate Effectively Oral and Written Communication
- Demonstrate Ability to work in Groups
- Demonstrate understanding of social cues and contexts in social interaction
- Develop Ethical Practices and Imbibe Values for Better Corporate Governance.
- Understand ethical challenges and choices in a business setting
- Demonstrate understanding of sustainability related concerns in varied areas

# B.COM I

## Course Outcomes

Sr. No.	Class	Course Name	Learning Outcome
1.1	B.COM. PART I B: ACCOUNTS AND STATISTICS	FINANCIAL ACCOUNTING	<ul style="list-style-type: none"><li>• Show proficiency in basic accounting concepts, conventions and understanding of the accounting process.</li><li>• Understand the process and preparation of financial statements for Sole Proprietorship and Company and Departmental Business Organizations</li></ul>
1.2	B.COM. PART I B: ACCOUNTS AND STATISTICS	BUSINESS STATISTICS	<ul style="list-style-type: none"><li>• Produce appropriate graphical and numerical descriptive statistics for different types of data.</li><li>• Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.</li><li>• To understand the various issues involved in the collection, analysis and arriving at conclusive decisions regarding quantitative data.</li><li>• To understand and appreciate the practical relevance of various basic statistical tools in the field of finance, economics, marketing, human resources, manufacturing and so on</li></ul>
1.3	B.COM. PART I C: BUSINESS ADMINISTRATION	PRINCIPLES OF MANAGEMENT	<ul style="list-style-type: none"><li>• Assess <b>managerial</b> practices and choices relative to ethical <b>principles</b> and standards.</li><li>• Specify how the <b>managerial</b> tasks of planning, organizing, and controlling can be executed in a variety of circumstances.</li><li>• Determine the most effective action to take in specific situations.</li></ul>
1.4	B.COM. PART I C: BUSINESS ADMINISTRATION	BUSINESS COMMUNICATION	<ul style="list-style-type: none"><li>• Business Communication is a practical course that will show you the right way to write memos, letters and reports.</li><li>• Lessons include techniques for writing informational, persuasive, sales, employment, and good and</li></ul>

			bad news communications, to both internal and external audiences – with practice analyzing those audiences.
1.5	B.COM. PART I D: ECONOMIC AND FISCAL ADMINISTRATION	ECONOMIC THEORY	<ul style="list-style-type: none"> <li>• Develop the ability to explain core <b>economic</b> terms, concepts, and <b>theories</b>.</li> <li>• Explain the function of market and prices as allocative mechanism.</li> <li>• Identify key macroeconomic indicators and measures of <b>economics</b> change, growth, and development.</li> <li>• Identify and discuss the key concepts underlying comparative advantage.</li> </ul>
1.6	B.COM. PART I D: ECONOMIC AND FISCAL ADMINISTRATION	MONEY AND FINANCIAL SYSTEM	<ul style="list-style-type: none"> <li>• The Financial system helps efficiently direct the flow of savings and investments in the economy. Here financial institutions like banks play a major role.</li> <li>• They allow depositors invest money in various deposits like FDs and RDs by offering attractive rates of interest.</li> </ul>

## B.COM II

### Course Outcomes

2.1	B.COM. PART II A: ACCOUNTS AND STATISTICS	COST ACCOUNTING AND AUDITING	<ul style="list-style-type: none"><li>• Cost accounting is used for decision making and performance evaluation.</li><li>• The basic concept of cost and how costs are presented in financial statements.</li><li>• Analyze the basic cost flow model and be able to assign costs in a job cost system. To enable students to conceptualize various methods and techniques of cost accounting and its application</li><li>• The concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.</li><li>• How to prepare the Audit report and its importance?</li></ul>
2.2	B.COM. PART II A: ACCOUNTS AND STATISTICS	INCOME TAX	<ul style="list-style-type: none"><li>• Computation of Taxable Income under the different Heads of Income.</li><li>• The process of Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection.</li><li>• Students would be able to understand the process of computation of Income tax and Indirect taxes through relevant tax laws</li></ul>
2.3	B.COM. PART II B: BUSINESS ADMINISTRATION	BUSINESS REGULATORY FRAMEWORK	<ul style="list-style-type: none"><li>• The basic concepts, terms &amp; provisions of Mercantile and Business Laws.</li><li>• How affect these laws on business, trade and commerce.</li><li>• The concept of Intellectual Property Rights: (IPRs) and its various legal aspects.</li></ul>

2.4	B.COM. PART II B: BUSINESS ADMINISTRATION	COMPANY LAW	<ul style="list-style-type: none"> <li>• The knowledge of fundamentals of Company Law.</li> <li>• The provisions and the changes of the Companies Act of 2013.</li> <li>• New concepts involving in company law regime.</li> <li>• The duties and responsibilities of Key Managerial Personnel.</li> </ul>
2.5	B.COM. PART II C: ECONOMIC AND FISCAL ADMINISTRATION	BUSINESS ENVIRONMENT	<ul style="list-style-type: none"> <li>• The students will be able to demonstrate and develop conceptual framework of business environment and generate interest in international business.</li> <li>• Understand the definition of ethics and the importance and role of ethical behavior in the business world today.</li> </ul>
2.6	B.COM. PART II C: ECONOMIC AND FISCAL ADMINISTRATION	FUNDAMENTALS OF ENTREPRENEURSHIP	<ul style="list-style-type: none"> <li>• The basic theories and concepts of business entrepreneurship.</li> <li>• How to become a successful entrepreneur and Various Entrepreneurial opportunities?</li> <li>• The various qualities required to become a successful entrepreneur.</li> <li>• How to enhance Entrepreneurial competencies.</li> </ul>

## B.COM III

### Course Outcomes

3.1	B.COM PART III (GROUP A)  SUBJECT ACCOUNTS AND STATISTICS	CORPORATE ACCOUNTING	<ul style="list-style-type: none"><li>• Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.</li><li>• The conceptual aspect of corporate accounting.</li><li>• Various skills about Computerized Accounting and Accounting Standards.</li><li>• Various concepts related to companies i.e. liquidation, amalgamation, absorption, re-construction and holding company.</li></ul>
3.2	B.COM PART III (GROUP A)  SUBJECT ACCOUNTS AND STATISTICS	FINANCIAL STATEMENT ANALYSIS	<ul style="list-style-type: none"><li>• The components of <b>financial statements: Balance sheet</b>, profit and loss and cash flow and key notes to the <b>accounts</b>.</li><li>• The distinction between cash flow and profits. How to measure operating, investing and <b>financial</b> performance using appropriate ratios and cash flow tools.</li></ul>
3.3	B.COM PART III (GROUP A)  SUBJECT ACCOUNTS AND STATISTICS	ADVANCED AUDITING	<ul style="list-style-type: none"><li>• Discuss and evaluate the role played by <b>audit</b> in achieving good corporate governance;</li><li>• Demonstrate how and why the <b>auditor</b> obtains an understanding of the entity and its environment, assesses the risk of material misstatement and plans an <b>audit</b> of financial statements;</li></ul>
3.1	B.COM PART III (GROUP C)  BUSINESS ADMINISTRATION	PRINCIPLES OF PERSONNEL MANAGEMENT	<ul style="list-style-type: none"><li>• Demonstrate an understanding of key terms, theories/concepts and practices within the field of HRM.</li><li>• Demonstrate competence in development and problem-solving in the area of <b>HR Management</b>.</li><li>• Be able to identify and appreciate the significance of the ethical issues in <b>HR</b>.</li></ul>

3.2	B.COM PART III (GROUP C)  BUSINESS ADMINISTRATION	LABOUR LAWS IN INDIA	<ul style="list-style-type: none"> <li>• With the aid of this machinery, industrial law covers a comprehensive canvas of state intervention of social control through law to protect directly the claims of workers to wages, bonus, retriial benefits such as gratuity, provident fund and pension, claims, social <b>security</b> measures such as workmen's compensation,</li> </ul>
3.3	B.COM PART III (GROUP C)  BUSINESS ADMINISTRATION	INDUSTRIAL RELATIONS	<ul style="list-style-type: none"> <li>• Students should able to elaborate the concept of <b>Industrial Relations</b>.</li> <li>• The students should able to illustrate the role of trade union in the <b>industrial</b> setup.</li> <li>• Students should able to outline the important causes &amp; impact of <b>industrial</b> disputes. Students should able to elaborate <b>Industrial</b> Dispute settlement procedures.</li> </ul>
3.1	B.COM PART III GROUP- D  BUSINESS ADMINISTRATION	PRINCIPLES OF MAKETING	<ul style="list-style-type: none"> <li>• Recent trends in marketing management.</li> <li>• How to create awareness about marketing of ecofriendly products in the society.</li> <li>• Various aspects of marketing management and its practical approach.</li> <li>• Various factors influencing consumer behavior and buying decision.</li> </ul>
3.2	B.COM PART III GROUP- D  BUSINESS ADMINISTRATION	ADVERTISING AND SALES PROMOTION	<ul style="list-style-type: none"> <li>• Examine the importance of market segmentation, position and action objectives to the development of an advertising and promotion program.</li> <li>• Develop creative strategies for advertising.</li> <li>• Plan media strategy, scheduling, and vehicle selection. Assess strategic uses of sales promotions.</li> </ul>
3.3	B.COM PART III GROUP- D  BUSINESS ADMINISTRATION	MAKETING PRACTICE IN INDIA	<ul style="list-style-type: none"> <li>• Critically evaluate the key analytical frameworks and tools used in marketing.</li> <li>• Apply key marketing theories, frameworks and tools to solve Marketing problems.</li> <li>• Utilize information of a firm's external and internal marketing environment to identify</li> </ul>

			and priorities appropriate marketing strategies.
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## Program Name: M.COM I YEAR

### Course Outcomes

Sr. No.	Class	Course Name	Learning Outcome
1	M.COM. PART I  Compulsory Papers	Organization Theory & Behavior	<ul style="list-style-type: none"><li>• Analyze individual and group behavior, and understand the implications of organizational behavior on the process of management.</li><li>• Identify different motivational theories and evaluate motivational strategies used in a variety of organizational settings.</li></ul>
2	M.COM. PART I  Compulsory Papers	Managerial Economics	<ul style="list-style-type: none"><li>• Understand the roles of managers in firms</li><li>• Understand the internal and external decisions to be made by managers</li><li>• Analyze the demand and supply conditions and assess the position of a company</li><li>• Design competition strategies, including costing, pricing, product differentiation, and market environment according to the natures of products and the structures of the markets.</li><li>• Analyze real-world business problems with a systematic theoretical framework.</li><li>• Make optimal business decisions by integrating the concepts of economics, mathematics and statistics.</li></ul>
3	M.COM. PART I  Compulsory Papers	Business Environment	<ul style="list-style-type: none"><li>• Examine how different factors and trends in the external environment are likely to impact upon a proposed business venture.</li><li>• Explain the structure, process and function of business management.</li></ul>
4	M.COM. PART I  Compulsory Papers	Quantitative Techniques and Research Methodology	<ul style="list-style-type: none"><li>• The aim of the course is to provide participants with an introduction to research methods and report writing</li><li>• Upon successful completion of the course you are expected to Develop understanding on various kinds of research, objectives of doing research, research process, research designs and sampling.</li><li>• Have basic knowledge on qualitative research techniques</li><li>• Have adequate knowledge on measurement &amp; scaling techniques as well as the quantitative data analysis</li><li>• Have basic awareness of data analysis-and hypothesis testing procedures</li></ul>

<b>M.COM. PART I: Optional Papers</b>		
5.1	Financial Management	<ul style="list-style-type: none"> <li>• Finance Management is designed to expose the student to the financial issues of determining the monetary resources needed by a business.</li> <li>• The mix of these resources, the sources and uses of funds, the benefits, risks and costs associated with different types of resources and financing.</li> </ul>
5.2	Marketing Management	<ul style="list-style-type: none"> <li>• The marketing concentration is designed to prepare students who are interested in a marketing and/or marketing management career.</li> <li>• Students will gain an understanding of broad marketing functions in management settings as well as a broad-based foundation in finance, accounting, and management..</li> </ul>
5.3	Human Resource Management	<ul style="list-style-type: none"> <li>• <b>Explain the concept of human resource management</b></li> <li>• <b>Describe the functions of human resource management</b></li> <li>• <b>Discuss the foundations of human resource management</b></li> <li>• <b>Discuss the strategic management process</b></li> <li>• <b>Discuss human resource strategic planning</b></li> </ul>

# M.COM II YEAR

## Course Outcomes

2.2	M.Com (Final) Compulsory Papers	Accounting for Managerial decisions	<ul style="list-style-type: none"> <li>Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers.</li> <li>Define operation and capital budgeting, and explain its role in planning, control and decision making.</li> </ul>
2.3	M.Com (Final) Compulsory Papers	Strategic Management	<ul style="list-style-type: none"> <li>Identify the role and scope of financial and managerial accounting and the use of accounting information in the decision making process of managers.</li> <li>Define operation and capital budgeting, and explain its role in planning, control and decision making.</li> </ul>
<b>Optional Group: A Finance</b>			
2.4	Group A: Accounts and Finance	Financial Markets and Institutions	<ul style="list-style-type: none"> <li>properly evaluate investment risks;</li> <li>build relationships with various financial institutions and intermediaries;</li> <li>evaluate the investment as a financial asset and use the various tools of the financial market;</li> <li>use strong financial-analytical skills and apply them to solve investment</li> </ul>
2.5	Group A: Accounts and Finance	Corporate Tax Planning and Management	<ul style="list-style-type: none"> <li>Tax planning considers the implications of individual, investment, or business decisions, usually with the goal of minimizing tax liability.</li> <li>A major goal of tax planning is minimizing federal income tax liability.</li> </ul>
2.6	Group A: Accounts and Finance	Security Analysis and Portfolio Management	<ul style="list-style-type: none"> <li>Provide students with a basic introduction to portfolio theory and study various methods of modeling the risk associated with stock investment such as the capital asset pricing model and arbitrage pricing theory. C. Encourage students to apply stock and option valuation models in portfolio management.</li> <li>Security analysis is a method which helps to calculate the value of various assets and also find out the effect of various market fluctuations on the value of tradable financial instruments</li> </ul>

<b>Optional Group: B Marketing</b>			
3.1	Marketing	Advertising and Sales Management	<ul style="list-style-type: none"> <li>• Describe different types of advertisement.</li> <li>• Identify key players in advertising industry.</li> <li>• Identify and make decisions regarding the most feasible advertising appeal and media mix.</li> <li>• Identify the dealer oriented promotion techniques, customer oriented promotion techniques and the salesmen oriented promotion techniques.</li> </ul>
3.2	Marketing	Consumer Behavior and Marketing Research	<ul style="list-style-type: none"> <li>• Establish the relevance of consumer behaviour theories and concepts to marketing decisions.</li> <li>• Implement appropriate combinations of theories and concepts.</li> <li>• Recognize social and ethical implications of marketing actions on consumer behaviour. Use most appropriate techniques to apply market solutions.</li> </ul>
3.3	Marketing	International Marketing	<ul style="list-style-type: none"> <li>• Have developed an understanding of major issues related to international marketing</li> <li>• Have developed skills in researching and analyzing trends in global markets and in modern marketing practice.</li> <li>• Be able to assess an organization's ability to enter and compete in international markets.</li> </ul>
<b>Optional Group C: Human Resource Management</b>			
3.1	Group C: Human Resource Management	Human Resource Development	<ul style="list-style-type: none"> <li>• Identifying HRM outcomes.</li> <li>• Several outcomes have already been labeled as outcomes of soft HRM, including attitudes towards the job (e.g. job satisfaction and work engagement), attitudes towards the organization (e.g. organizational commitment), and behavioral intentions (e.g. turnover intention).</li> <li>• HRM can improve quality of products and productivity. Beside, HRM strategies can be an especially important source of sustained competitive advantage for organization.</li> </ul>

3.2	Group C: Human Resource Management	Wage and Salary Administration	<ul style="list-style-type: none"> <li>• <b>To Attract Competent Personnel</b></li> <li>• <b>To Improve Productivity</b></li> <li>• <b>To Retain the Present Employees</b></li> <li>• <b>To Establish a Fair and Equitable Remuneration</b></li> <li>• <b>To Improve Union-Management Relation</b></li> <li>• <b>To Control Cost</b></li> <li>• <b>To Improve Public Image of the Organization</b></li> </ul>
3.3	Group C: Human Resource Management	Labor Welfare and Salary Administration	<ul style="list-style-type: none"> <li>• <b>Labor welfare is to minimize exploitation of workers. Management wants efficient, productive, hardworking, sincere and law abiding workmen, which can be attracted by providing liberal welfare measures.</b></li> <li>• <b>Such measures also improve industrial relations in the industry.</b></li> </ul>

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