## PROGRAM NAME: B.COM.

## **Graduate Attributes**

Accounting and Finance Skills Management Skills Analytical & Critical Thinking Communication Skills Teamwork and Collaboration Ethical Judgment

## **PROGRAM LEARNING OUTCOMES**

- 1. Ability to interpret, analyse and compute financial statements and data
- 2. Understanding of the rules and regulation laid down by the regulatory bodies
- 3. Understanding of the compliance as per various enactment
- 4. Acquire conceptual clarity of various functions and ability to analyse various issues in business and economy at large
- 5. Ability to demonstrate ability to evolve strategies for business and decision making using appropriate tools
- 6. Demonstrate effectively oral and written communication.
- 7. Demonstrate ability to work in groups. Exhibit skills like empathy, EQ, managerial and inter-personnel skills

8. An understanding of social cues and contexts in social interaction

Development of ethical practices and inculcating values for better corporate governance

Understanding of sustainability related concerns in varied areas

Understand the business ecosystem in the country and at the global level

Demonstrate the ability to create business plans

#### **COURSE OUTCOMES**

Semeste r	Course Name		Course Outcomes
Ι		CO 1	Students will be able to communicate their ideas through effective and self-tailored mediums including making effective presentations professionally.
	Corporate Communication	CO 2	Students will understand different strategies to adopt while communicating with different personalities with different objectives.
		CO 3	Students will have the ability to communicate interpersonally at an organizational level and will be able to handle job opportunities successfully.
		CO 4	Students will be mindful while communicating with people from different cultures and ethnicity.
		CO 1	After completion of course students would be able to analyse & comprehend the dimensions of decision making.
	Cost Accounting - I	CO 2	Students will be able to analyse various functional issues within business organization.
	E-commerce	CO 1	After completion of the course, students would be able to understand various concepts e-commerce.
		CO 2	After completion of the course, students would be able to apply various concepts of e-

		commerce.
	CO 3	After completion of the course, students would be able to analyse business models
	CO 4	After completion of the course, students would be able to evaluate E-CRM, SCM and strategies.
	CO 5	After completion of the course, students would be able to elaborate e-marketing strategies.
	CO 1	Understanding basics of accounts: GAAP meaning, capital revenue expenditure, Debit credit rules, drafting journal entries.
Financial Accounting - I	CO 2	Demonstrating the ability to read and draft financial statements of Sole Proprietor, Partnership Firms and Departmental Accounting of the organisation.
	CO 3	Developing skills like leadership, active listening, conflict management, problem- solving, decision-making, and responsibility through group project work
	CO 1	The students will understand and interpret Indian managerial tools and practices applicable in business world
Indian	CO 2	The student will discover & evaluate how Indian management practices are used around the world in different organizations
Management Thoughts	CO 3	The students will be able to appraise the problems encountered in managerial world and choose the possible solutions
	CO 4	Develop the ability to distinguish between the core differences between Indian and Western management approaches to business.
	CO 1	The students will understand and interpret the managerial tools and practices applicable in business world.
Principles of Management	CO 2	The student will discover & evaluate how different management systems and approaches are used around the world in different organizations.
	CO 3	The students will be able to appraise the problems encountered in managerial world and choose the possible solutions.
Principles of	CO 1	Acquiring conceptual clarity of marketing as a function.
Marketing	CO 2	Ability to analyse the importance and impact of the marketing function in an organisation.

		CO 3	Demonstrating the ability to evolve marketing strategies for organisational benefits
		CO 1	Students will be equipped with necessary soft skills required at the workplace.
		CO 2	Students will learn how to manage self and be sensitive towards others in the dynamic world.
	Soft skills	CO 3	Students will know how to maintain good impression and engage stakeholders using people skills.
Π		CO 4	Students will develop good networking skills needed for social well-being and professional confidence.
		CO 5	Students will exhibit professionalism that helps them fulfil their varied roles
II		CO 1	Demonstrating the ability to read and draft financial statement of Partnership and Limited Liability Partnership.
	Financial Accounting - II	CO 2	Understanding and preparing books of accounts for Hire Purchase Transactions and Investment Transactions.
		CO 3	Developing skills like leadership, active listening, conflict management, problem-solving, decision-making, and responsibility through group project work.
	Management	CO 1	After completion of course students would be able to analyse & comprehend the dimensions of decision making to make suggestions thereon.
	Accounting	CO 2	Students will be able to prepare budgets and with the help of standard costing they will be able to control the business activities.
	Quantitative Techniques	CO 1	After completing the course, learners should understand the application of Quantitative Techniques concepts in decision-making in marketing, finance, economics, and other management areas.
		CO 2	After completing the course, learners should be able to analyse and interpret the data using Break-Even Point, Descriptive Statistics, Correlation & Regression, probability & probability distribution etc.
		CO 3	After completing the course, learners should be able to create basic models and frameworks for real-life scenarios.

	CO 4	After completing the course, learners should be able to utilize group learning while working on a Statistical Project on real-life data in MS Excel.
	CO 1	Learners will gain an understanding of digital marketing for
Digital Marketing	CO 1	achieving marketing objectives, strategy and execution.
	CO 2	Learners will gain an overview of various digital marketing tools for implementing digital strategy.
Essentials of IT	CO 1	Students will be well versed with various computer fundamentals after undergoing this curriculum and understand the power of the MS excel basis and advanced functions and its applications in various other financial subjects and also in business.
	CO 2	Students can analyse any kind of data source and build effective data visualizations using Power Bi.
	CO 1	Demonstrate an understanding of the relevance of traditional India knowledge systems in modern times.
Indian Kasarda das	CO 2	Develop an interdisciplinary understanding of India's contribution toward science and technology
Knowledge System	CO 3	Critically evaluate the contribution of Indian traditions of Yoga and Ayurveda towards maintaining physical and mental health
	CO 4	Develop a practitioner's understanding of traditional knowledge and practices.
	CO 1	Students would learn to make environmentally ethical decisions in the personal & organizational context
Environmental	CO 2	Students would be able to illustrate knowledge and skills in the context of different sub areas of environmental science
Management and Business Ethics	CO 3	Students would be able to be a stakeholder entrepreneur and understand business that grows sustainably & exponentially and also makes the world better place to live.
	CO 4	Students should be able to demonstrate ability to evolve environmentally friendly & Sustainable business strategies.

III		CO 1	Students will be able to understand the legal system prevailing into practice.
	<b>Business Law</b>	CO 2	Students will be able to develop an understanding of the basic law related to business.
		CO 3	Students will be able to develop an understanding about legal formality related to business.
		CO 1	Students will be able to demonstrate comprehension of theoretical and conceptual concepts of Consumer Behaviour & Services Marketing.
	Consumer Behaviour and Services Marketing	CO 2	Students will be able to apply the theoretical frameworks and conceptual principles to analyse and deduce real life marketing problems.
	Services warketing	CO 3	Students will be able to analyse and evaluate the concepts in CBSM and apply them across industries.
		CO 1	Assess the impact of time value of money in financial management.
	Corporate Finance -I	CO 2	Critically evaluate the financing decisions of a company.
	-1	CO 3	Critically evaluate the fixed asset investment decisions of a company.
		CO 1	Understand & apply the basic concepts of income tax law and determine the residential status of an individual.
		CO 2	Compute income under all the five heads of income under income tax law for individual.
	Direct Taxes	CO 3	Understand & apply provisions of clubbing of income, setoff and carry forward of losses, deductions from gross total income and computation of total income & tax there on for an individual including computation of tax under optional tax regime.
		CO 4	Have working knowledge of various income tax provisions so as to choose between two tax regimes based on taxability.
	Financial	CO 1	Students will develop in depth knowledge on Corporate Financial Accounting.
	Accounting – III	CO 2	Students will be able to constructively analyse annual report of a company.
	Management	CO 1	Students will be able to Apply the theoretical concepts of management accounting.
	Accounting	CO 2	Students will be able to Perform the necessary calculations through the relevant numerical problems of budgeting, standard costing, activity-based costing, CVP analysis, and Transfer pricing.

		CO 3	Students will be able to decide the key financial and non-financial elements involved in various situations through an analysis of budgeting, standard costing, activity- based costing, CVP Analysis, and Transfer pricing.
		CO 4	Students will be able to Evaluate the financial impact on decision-making using budgeting, standard costing, activity-based costing, CVP analysis, and Transfer pricing.
IV		CO 1	Analyse Bank Performances.
	Banking and Insurance	CO 2	Comprehend the offerings by Insurance Companies
	Insurance	CO 3	Identify the problems and provide solutions for Banking
	Corporate Finance-	CO 1	Students should be able to assess and interpret the appropriateness of dividend and working capital decisions taken by the company.
	II	CO 2	Students should be able to calculate the valuation of equity using different valuation models.
	Financial Accounting - IV	CO 1	Students should be able to apply Indian Accounting Standards in reporting of reconstruction and consolidation of companies and foreign exchange rate fluctuations.
	<b>F</b> :	CO 1	Help students in developing analytical and critical thinking abilities.
	Financial Statement Analysis	CO 2	Equip students with the ability to understand, interpret and analyse Financial data and other financial information for proper decision-making.
		CO 1	Understand and distinguish between the concepts of economic growth and economic development and understand the challenges in achieving these objectives.
		CO 2	Understand how Indian economic policies have evolved over the years and their impact on India's growth story.
	Indian Economy in Global Scenario	CO 3	Conscious about the difficult challenges of poverty, unemployment and inequality.
		CO 4	Understand how India's demography is a blessing and a challenge for India's economy.
		CO 5	Analyse the growth trends of different sectors of Indian economy and understand the various challenges they face.
	<b>Indirect Taxes</b>	CO 1	Students will be able to demonstrate technical abilities in the areas of relevant

			sections and chapters of the indirect tax laws.
		CO 2	Students will be able to compute various application-based aspects of the GST Act and Customs Act.
V		CO 1	This course will equip student with right tools to identify the ethical dilemmas and understanding of tools to enable ethical decision making.
		CO 2	This course will make students aware of psychological biases that prevent ethical conduct in business and various situations.
	Environmental Management & Corporate Social Responsibility	CO 3	This course gives an opportunity to learn about global trends that influence our environment and the living conditions and how different management systems and approaches that are used around the world to manage the environment.
		CO 4	It explores the idea of how to become a stakeholder entrepreneur and create a business that grows sustainably & exponentially and also makes the world a better place to live.
		CO 5	Students should be able to demonstrate ability to evolve Environmentally friendly & Sustainable business strategies.
_	Financial Markets & Institutions	CO 1	Understand and critically discuss the existence of Indian financial markets, institutions and intermediaries.
		CO 2	Evaluate different financial instruments and their application in real life scenarios.
		CO 1	Interpret the provisions of Indian Accounting Standards for better understanding of Financial Statements.
A	Financial Reporting	CO 2	Analyze and apply the provisions of Indian Accounting Standards to evaluate various elements of Financial Statements for value-added Financial Reporting.
	Standards and Audit – I	CO 3	Analyze and apply the provisions of enactments and Standards on Audit of Financial Statements of Companies for the purpose of true & fair Financial Reporting to the stakeholders.
	Investment Analysis, Portfolio Management and	CO 1	Students should be able to analyse and interpret the company data, stock and fund data using various statistical tools and finance tools. They should be able to analyse the investment performance in terms of risk and return.
	Wealth Management	CO 2	Students should be able to demonstrate the ability to apply various portfolio management theories and construct portfolios based on Domestic and International

			Investment products. They should be able to analyse their portfolio performance using appropriate performance evaluation tools
		CO 3	Students should be able to understand the Global Investment Eco-system, construct Global Portfolios, evaluate the performance of International Portfolios, identify the Risks, and Return dynamics of International Investing.
		CO 4	Students will be able to analyse financial plans and wealth management.
		CO 1	Students would be able to use a wide range of concepts and instruments that are employed in diverse disciplines of research studies.
	Research Methodology	CO 2	Learners would be able to analyse and interpret data through descriptive and inferential statistics.
	Soft skills	CO 3	Learners would be able to present their findings in a clear, accurate and concise manner through research report.
		CO 1	Equipped with necessary soft skills required at the workplace
		CO 2	Learn how to manage self and be sensitive towards others in the dynamic world
		CO 3	Know how to maintain good impression and engage stakeholders using people skills
	Soft Skins	CO 4	Develop good networking skills needed for social well-being and professional confidence
		CO 5	Exhibit professionalism that helps them fulfil their varied roles
		CO 1	Understand the concept of strategy along with the strategic management process followed by organizations to achieve organizational goals.
	Strategic Management	CO 2	Understand and assess the Internal and External Business environment affecting an organization.
	Management	CO 3	Gain clarity regarding the various Corporate and Business Level Strategies available to organizations.
		CO 4	Analyse various Corporate and Business Level Strategies of an organization and discuss their understanding with respect to the same.
VI	Corporate & Information	CO 1	Students will acquire the ability to analyze various functional issues affecting the organization and thereby understanding provisions of Business, corporate and

		Industry related Laws.
	CO 2	Application and implementation of various laws through interpretation, case studies and problems involving issues in business and industrial laws.
Technology Law	CO 3	Understanding the legal system and applicable regulations related to business and thereby create awareness about applicable provisions and legal compliance.
	CO 4	Understand the legal recognition of transactions done through electronic way or use of internet, including the protection against cybercrimes and protection of privacy of internet users.
	CO 1	Learners will be equipped with skills to analyze their business plans which would impact their professional career.
Entrepreneurship	CO 2	Giving insights to learners on how preparation and initial scrutiny is an important dimension for a successful business owner.
	CO 3	The learner will understand the strategic role of business owner.
	CO 4	Students will understand dynamics of contemporary startups in an ever-changing environment
	CO 1	The student will be able to relate the current business environment and happenings to the streams of ethical theories.
Ethics & Governance	CO 2	The students will be able to inventory and investigate sustainability related issues.
Governance	CO 3	The students will be able to judge the impact of ethical challenges with respect to stakeholders.
<b>Financial Modelling</b>	CO 1	Students will be able to create financial models for forecasting of financials and perform analysis.
	CO 2	Students will be able to create models for valuation and other objectives
Financial Reporting Standards and Audit – II	CO 1	Students shall acquire the knowledge of Indian Accounting Standards as a language of Financial Reporting. They shall comprehend the principles to further recognize and measure the elements of Financial Statements and apply the same for value-added Financial Reporting.
	CO 2	Students shall be able to apply the knowledge of effective Audit of Financial Statements as per the enactments for the Company and various other Entities for the purpose of Reporting to the stakeholders

<b>Operations</b> <b>Management</b>	CO 1	A complete understanding about various functions and discipline of Operations Management and Incorporating various Japanese techniques in day to day working to show conceptual clarity of the business function.
Wanagement	CO 2	Understanding of Operations Research and its application to develop strategies for business.

# **CO-PO MAPPING**

Semester	Course	CO No.	РО- 1	PO- 2	РО- 3	РО- 4	РО- 5	PO- 6	РО- 7	PO- 8	РО- 9	PO- 10	РО- 11	PO- 12
I		CO-1						Н	Н	М				
	Corporate	CO-2						Н	М	Н				
	Communication	CO-3						Н	М	Н				
		CO-4						Н	М	Н				
		CO-1				М	L							
	Cost Accounting - I	CO-2				Н	М							
	E-commerce	CO-1				L								
		CO-2				М								
		CO-3				М	М							
		CO 4				М	М							
		CO 5				М								
		CO-1	Н											
	Financial Accounting -	CO-2	Н											
	L	CO-3						Н	Н	L				
	Indian Management	CO-1				L								
	Thoughts	CO-2				L	М							
		CO-3				М	М							

		CO-4			L							
		CO-1			М	М						
	Principles of Management	CO-2			Μ							
	Management	CO-3			Η	Η						
		CO-1			Η							
	Marketing	CO-2			Η	Η						
	Markeing	CO-3				Η						
		CO-1					Η	Η	Η			
		CO-2					Η	Η	Η			
		CO-3					Η	Η	Η			
		CO-4					Η	Η	Η			
		CO-5					Η	Η	Н	Н		
	Financial Accounting - II	CO-1	Η	Η								
		CO-2	Н	Η								
		CO-3	Н			L	Η	Η	L			
	Management	CO-1	Н		Μ	Μ						
	Accounting	CO-2	Н		Μ	Μ						
		CO-1				L	Μ					
П	Quantitative	CO-2	Η			L						
	Techniques	CO-3	Η									
		CO-4	Н				Η	Η				
	Digital Marketing	CO-1			Μ	L						
	08	CO-2			Μ	L						
	Essentials of IT	CO-1	Μ									
		CO-2	Н			Μ						
		CO-1				L				M		

	Indian Knowledge System	CO-2					L						
		CO-3								Μ			
		CO-4					L			Μ			
	Environmental Management and	CO-1					Μ			Η	Η		
		CO-2						Μ		Η			
	Business Ethics	CO-3								Η	Η	Η	
		CO-4					Η	Η		Η	Η		
		CO-1			Η								
	Business Law	CO-2			Η	L							
		CO-3			Η	L	Μ		Μ				
	Consumer Behaviour and Services Marketing	CO-1				М							
		CO-2				Μ	Μ						
		CO-3				Μ	Μ						
	<b>Corporate Finance -I</b>	CO-1				Μ							
		CO-2				Μ	Η						
		CO-3	Μ			Н	Μ						
III	Direct Taxes	CO-1			Η								
		CO-2			Η								
		CO-3			Μ								
		CO-4			Η								
	Financial Accounting –	CO-1		Η	Η								
	III	CO-2	Η	Η	Η								
	Management Accounting	CO-1				Μ							
		CO-2	Η										
		CO-3	Μ			Μ							
		CO-4					Η						

		CO-1				L	L					
	Banking and Insurance					L	L					
	8	CO-3				Μ	Μ					
		CO-1				М	Н					
	<b>Corporate Finance- II</b>	CO-2				Μ	Н					
	Financial Accounting - IV	CO-1		Н	Н							
IV	Financial Statement	CO-1	Н				Н					
	Analysis	CO-2	Η				Н					
	Indian Economy in Global Scenario	CO-1				М						
		CO-2				М						
		CO-3				М						
		CO-4				Μ						
	Indirect Taxes	CO-1		Н	Η							
		CO-2		Н	Н							
V	Environmental Management & Corporate Social	CO-1				L	L		Η			
		CO-2						Μ	Η			
		CO-3				L	L			Η		
	Responsibility	CO-4								Μ	L	Μ
		CO-5					Н				Н	
	Financial Markets & Institutions	CO-1		Μ								
		CO-2				Μ						
	Financial Reporting Standards and Audit –	CO-1		Η								
		CO-2	Н	Η								
	I	CO-3	Η		Η				Μ			
	Investment Analysis,	CO-1	Η									

	and Wealth	CO-2				М		L					
		CO-3										Μ	
	Management	CO-4	Μ										
		CO-1				М	Μ						
		CO-2				L	L						
		CO-3				Μ	Η	Η					
	C	CO-1					Η	Η	Η				
		CO-2					Η	Η	Η				
		CO-3					Η	Η	Η				
		CO-4					Η	Η	Η				
		CO-5					Н	Η	Η	Н			
	Strategic Management	CO-1			Μ								
		CO-2				М							
		CO-3				Н							
		CO-4				Н							
VI	Corporate & Information Technology Law	CO-1		Н	М		L			М			
		CO-2		Н	М		L			М			
		CO-3		Н	М		L			М			
		CO-4		Н	М		L			М			
		CO-1			Н	Н	Н						Н
	Entrepreneurship	CO-2			Н	Н	Н						Н
		CO-3				М							
		CO-4										Н	М
	Ethics & Governance	CO-1							М	Н	М		
		CO-2							М	Н	Н		
		CO-3							М	Н	М		

	Financial Madalling	CO-1	Н		L	М				
		CO-2	Η		L	М				
		CO-1	Н	Н	М					
	Standards and Audit – II	CO-2	Н	Н	М					
	Operations	CO-1			Н		L			
	<b>Operations</b> <b>Management</b>	CO-2			М	Н	L			