

**B.Com. (H)**

<b>PAPER NAME</b>	<b>COURSE LEARNING OUTCOMES</b>
Paper BCH 1.2: FINANCIAL ACCOUNTING	After completing the course, the student shall be able to: CO1: understand the theoretical framework of accounting and to prepare financial statements CO2: explain and determine depreciation and value of inventory CO3: learn accounting for hire purchase transactions, leases, branches and departments CO4: understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm CO5: develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.
Paper BCH 1.3: BUSINESS LAWS	After completing the course, the student shall be able to: CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions. CO2: be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios. CO3: equip the students about the legitimate rights and obligations under The Sale of Goods Act CO4: enable with skills to initiate entrepreneurial ventures as LLP CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.
Paper BCH 2.2: CORPORATE ACCOUNTING	After completing the course, the student shall be able to: CO1: develop an understanding of accounting for share capital and debentures CO2: prepare financial statements of a company CO3: develop an understanding of cash flow statements CO4: understand the accounting for amalgamation and liquidation of companies CO5: prepare consolidated balance sheet for Holding company
Paper BCH 2.3: CORPORATE LAWS	After completing the course, the student shall be able to: CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under. CO2: follow the basic legal documents and their usage essential for operations and management of company. CO3: enable the students to synthesis company processes, meetings and decisions. CO4: equip the students with framework of dividend distribution and role of auditors in a company. CO5: comprehend and evaluate working of depositories and their functions in stock markets.
Paper BCH 3.1: HUMAN RESOURCE MANAGEMENT	After completing the course, the student shall be able to: CO1: understand basic nature and importance of human resource management. CO2: analyze the current theory and practice of recruitment and selection. CO3: realize the importance of performance management system in enhancing employee performance. CO4: recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework. CO5: understand role of modern HRM in meeting challenges of changing business environment.

<p><b>Paper BCH 3.2: INCOME TAX LAW AND PRACTICE</b></p>	<p>After completing the course, the student shall be able to:  CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.  CO2: identify the five heads in which income is categorised and compute income under the heads ‘Salaries’ and ‘Income from House Property’.  CO3: compute income under the head ‘ Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources’.  CO4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.  CO5: develop the ability to file online returns of income.</p>
<p><b>Paper BCH 3.3: MANAGEMENT PRINCIPLES AND APPLICATIONS</b></p>	<p>After completing the course, the student shall be able to:  CO1: understand the evolution of management and apprehend its effect on future managers.  CO2: analyze how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.  CO3: comprehend the changes happening in organisation structure over time.  CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.  CO5: appreciate the changing dynamics of management practice.</p>
<p><b>Paper BCH 3.5(a): E- COMMERCE</b></p>	<p>After completing the course, the student shall be able to:  CO1: understand the basics of E-commerce, current and emerging business models.  CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.  CO3: enhance the students' skills for designing and developing website.</p>
<p><b>Paper BCH 4.1: COST ACCOUNTING</b></p>	<p>After completing the course, the student shall be able to:  CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.  CO2: understand the accounting and control of material and labour cost.  CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads  CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.  CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits</p>
<p><b>Paper BCH 4.2: BUSINESS MATHEMATICS</b></p>	<p>After completing the course, the student shall be able to:  CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.  CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.  CO3: acquire competence to use computer for mathematical computations, especially with Big data.  CO4: obtain critical thinking and problem-solving aptitude.  CO5: evaluate the role played by mathematics in the world of business and</p>

	economy.
<b>Paper BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS</b>	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world.</p> <p>CO2: handle document creation for communication.</p> <p>CO3: acquire skills to create and make good presentations</p> <p>CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making</p> <p>CO5: understand and apply the various database concepts and tools in the related business areas with the help of suggested popular software.</p>
<b>Paper BCH 4.5(f): CYBER CRIMES AND LAWS</b>	<p>After completing the course, the student shall be able to:</p> <p>CO1: identify cyber risk associated with online activities</p> <p>CO2: prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.</p> <p>CO3: generate and preserve electronic evidences for personal and professional use.</p> <p>CO4: work in virtual space safely and with business process or products conforming to the regulatory framework and not falling under the ambit of cyber crimes.</p> <p>CO5: analyse the cases and find pertinent facts for resolutions.</p>
<b>Paper BCH 5.1: PRINCIPLES OF MARKETING</b>	<p>After completing the course, the student shall be able to:</p> <p>CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p>CO2: understand the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p>CO3: understand and analyze the process of value creation through marketing decisions involving product development.</p> <p>CO4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.</p> <p>CO5: understand and analyze the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.</p>
<b>Paper BCH 5.2: FINANCIAL MANAGEMENT</b>	<p>After completing the course, the student shall be able to:</p> <p>CO1 - explain the nature and scope of financial management as well as time value of money and risk return trade off</p> <p>CO2 – analyze capital budgeting process and capital budgeting techniques</p> <p>CO3 - estimate various capital structure theories and factors affecting capital structure decisions in a firm</p> <p>CO4 - critically examine various theories of dividend and factors affecting dividend policy</p> <p>CO5 - evaluate working capital requirement</p>
<b>Paper BCH 5.3(a): MANAGEMENT ACCOUNTING</b>	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting— Financial, Cost and Managerial; distinction between cost control and cost reduction.</p> <p>CO2: understand the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break-even analysis using mathematical and graphical</p>

	<p>approaches; and the application in businesses.</p> <p>CO3: understand the concept of relevant and irrelevant costs and make decisions related to different business situations using marginal costing and differential costing techniques.</p> <p>CO4: understand budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget. Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of each element of cost and sales; control ratios.</p> <p>CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.</p>
<p>Paper BCH 5.4(c): ADVERTISING AND PERSONAL SELLING</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the communication objectives behind advertising and promotions.</p> <p>CO2: understand the various advertising and media elements in the advertising decisions.</p> <p>CO3: identify the ethical and legal issues of advertising.</p> <p>CO4: comprehend the importance and role of personal selling.</p> <p>CO5: understand the process of personal selling</p>
<p>Paper BCH 6.1: AUDITING AND CORPORATE GOVERNANCE</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.</p> <p>CO2: understand the concept of corporate governance in organisations and its essence for management.</p> <p>CO3: provide and assimilate information leading to failure of organisation and corporate scams.</p> <p>CO4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: recognise the essence of ethics in business.</p>
<p>Paper BCH 6.2: GOODS &amp; SERVICES TAX (GST) AND CUSTOMS LAW</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council.</p> <p>CO2: understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply.</p> <p>CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.</p> <p>CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profititeering; avoidance of dual control; e-way bills and penalties.</p> <p>CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty</p>
<p>Paper BCH 6.3(a): FUNDAMENTALS OF INVESTMENT</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: explain investment environment and concept of return &amp; risk.</p> <p>CO2: understand bond valuation &amp; role of credit rating agencies.</p> <p>CO3: examine equity approaches.</p> <p>CO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.</p> <p>CO5: evaluate investors protection framework</p>

<p>Paper BCH 6.3(d):  <b>CONSUMER AFFAIRS &amp; CUSTOMER CARE</b></p>	<p>After completing the course, the student shall be able to:  CO1: understand the importance of consumer buying process and to identify the ethical and legal issues in advertisements and in packaging.  CO2: learn how to pursue the consumer rights under consumer protection act 1986.  CO3: understand the procedure of filing a complaint.  CO4: analyse the role of industry regulators in consumer protection.  CO5: comprehend the hearings, enquiry and appeal provisions.</p>
<p>Paper BCH 6.4(d):  <b>INTERNATIONAL BUSINESS</b></p>	<p>After completing the course, the student shall be able to:  CO1: understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.  CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.  CO3: understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.  CO4: familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.  CO5: critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.</p>
<p>Paper BCH 1.4(b):  <b>BUSINESS ORGANISATION AND MANAGEMENT</b></p>	<p>After completing the course, the student shall be able to:  CO1: learn business activities to compete in competitive world.  CO2: understand entrepreneurship from local to international perspective.  CO3: evaluate the application of functional areas of business activity.  CO4: analyze decision making and communication.  CO5: evaluate the impact of legal, social, and economic environment on business.</p>
<p>Paper BCH 3.4(a):  <b>INVESTING IN STOCK MARKETS</b></p>	<p>After completing the course, the student shall be able to:  CO1: learn the basics of investing in stock market, the investment environment as well as risk &amp; return  CO2: analyze indian securities market including the derivatives market  CO3: examine EIC framework and conduct fundamental analysis  CO4: perform technical analysis  CO5: invest in mutual funds market</p>