

Session 2020-21

# Programme and Course Outcome

B. Com Honours



***Multani Mal Modi College,  
Patiala***

## **Program Outcomes (POs)**

**PO-1:** After completing three years Bachelors in Commerce with honours, students would gain a thorough grounding in the fundamentals of Commerce and finance.

**PO-2:** The commerce and finance focussed curriculum offers a number of specializations and practical exposures which would equip the student to face the modern day challenges in Commerce and Business.

**PO-3:** The all inclusive outlook of the course offers a number of value based and job-oriented courses ensures that students are trained up to date and the student will be able to do higher education and advanced research in the field of Commerce and Finance.

**PO-4:** The knowledge of accounting beyond fundamentals results in affective development of the students, hence will make them progress to valuing and organization levels.

**PO-5:** Will gain through systematic and subject skills within various disciplines of commerce, business, accounting, economics, statistics, and finance, auditing and direct and indirect taxes.

## **Course Outcomes (COs)**

### **B. Com (Honours) - I**

#### **Semester-1st**

<b>Code</b>	<b>Course</b>
BCH 101	Punjabi
BCH 102	Communication Skills
BCH 103	Fundamentals of Financial Accounting-I
BCH 104	Business Organization
BCH 105	Micro Economics
BCH 106	Business Law-I

#### **Semester-2nd**

<b>Code</b>	<b>Course</b>
BCH 201	Punjabi
BCH 202	Computer Application In Business
BCH 203	Fundamentals of Financial Accounting-II
BCH 204	Functional Management
BCH 205	Macro Economics
BCH 206	Business Law-II

### **BCH 101: PUNJABI**

ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ ਵਿਸ਼ੇ ਦੀ ਪੜਾਈ ਉਪਰੰਤ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਯੋਗਤਾ ਅਤੇ ਸਮਰਥਾ ਵਿਚ ਸਾਰਬਕ ਵਾਧਾ ਹੋਵੇਗਾ

- :1-COਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਦਾ ਵਿਕਾਸ ਹੋਵੇਗਾ
- :2-COਭਾਸ਼ਾ ਦੀ ਸਿਧਾਂਤਕ ਜਾਣਕਾਰੀ ਨਾਲ ਵਿਦਿਆਰਥੀ ਦੀ ਭਾਸ਼ਾਈ ਸਮਰੱਥਾ ਵਿਚਵਾਧਾ
- :3-COਸਮਾਜਿਕ ਵਾਤਾਵਰਣ ਤੇ ਸਭਿਆਚਾਰਕ ਵਿਸ਼ਿਆਂ ਸਬੰਧੀ ਗਿਆਨ ਦੀ ਪ੍ਰਾਪਤੀ
- :4-COਆਲੋਚਨਾਤਮਕ ਤੇ ਸਿਰਜਣਾਤਮਕ ਸੋਚ ਪਹੁੰਚਦਾ ਵਿਕਾਸ
- :5-COMਨੁਕੂਲੀ ਹੋਂਦ ਦੇ ਸੰਕਟਾਂ ਦੀ ਨਿਸ਼ਾਨਦੇਹੀ ਅਤੇ ਉਹਨਾਂ ਦਾ ਯੋਗ ਹੱਲ ਲੱਭਣ ਦੇ ਸਮਰੱਥ ਹੋਣਾ
- :6-COfਵਿਦਿਆਰਥੀ ਆਪਣੇ ਵਿਚਾਰਾਂ ਨੂੰ ਲਿਖਿਤ ਅਤੇ ਮੌਖਿਕ ਰੂਪ ਵਿਚ ਵਿਅਕਤਕਰਨ ਦਾ ਹੁਨਰ
- :7-COPੰਜਾਬੀ ਭਾਸ਼ਾ ਦੀ ਵਿਆਕਰਨਕ ਮੁਹਾਰਤ ਨਾਲ ਕਿਸੇ ਵੀ ਹੋਰ ਭਾਸ਼ਾ ਨੂੰ ਆਸਾਨੀ ਨਾਲ ਗ੍ਰਹਿਣ/ਸਮਝਣ ਦੀ ਯੋਗਤਾ

### **BCH 102: COMMUNICATION SKILLS**

After completion of this course student will be able to:

- CO-1: Develop clear and lucid writing skills.
- CO-2: Approach ideas with a creative bent of mind.
- CO-3: Draft business correspondence effectively with great brevity and clarity.
- CO-4: Develop overall linguistic competence and communication skills.
- CO-5: Show proficiency in soft skills required for national and global placements.

### **BCH 103: FUNDAMENTALS OF FINANCIAL ACCOUNTING-I**

Upon successful completion of this course, the students will be able to:

CO-1: Acquire conceptual knowledge of basics of accounting, prepare ledger accounts and do journal entries accordingly.

CO-2: Equip himself with the knowledge of accounting process and preparing financial statements in accordance with appropriate standards.

CO-3: Prepare Bank Reconciliation Statement from incomplete statements of Cash book and Pass Book.

CO-4: Understand Partnership accounts for admission, retirement, and death of partner and dissolution of Partnership Firm.

CO-5: Understand the meaning of Hire- Purchase, Branch and Department and also the preparation of the related accounts.

CO-6: Enable the students to apply previously acquired accounting and computer skills by using software Tally.ERP.9.0

### **BCH 104: BUSINESS ORGANIZATION**

At the end of this course students will be able to:

CO-1: Have insight of nature and scope of Business organization

CO-2: Understand various forms of business Organization

CO-3: Acknowledge various factors while selecting suitable location of business

CO-4: Evaluate various sources for attracting and retaining Human resources.

CO-5: Acquire knowledge about the concept of Entrepreneurship and identify various opportunities in contemporary business environment:

CO-6: Familiarize with the basic concepts of Marketing Management

### **BCH 105: MICRO ECONOMICS**

After completion of this course the student will be able to:

CO-1: Understand theories and principles in microeconomics including demand theory, elasticity of demand and consumer equilibrium with utility and indifference curve analysis.

CO-2: Analyze the relationship between inputs used in production and the resulting output and cost, integrate the concepts of price and output decisions of firms and Industry under various market structure.

CO-3: Understand theories and principles in macroeconomics including national income, models of employment and output determination, Consumption function and investment multiplier.

CO-4: Assess business fluctuations, expansions and recessions, long term macroeconomic growth trends and concept of Inflation.

CO-5: Apply these principles to analyze economic issues.

CO-6: Communicate effectively using written and oral arguments about specific economic issues.

**BCH 106: BUSINESS LAW-I**

After completing this course the students will get the basic knowledge of the important laws relevant to conduct general business activities in physical and virtual spaces along with relevant case laws.

- CO-1: Understand the basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions
- CO-2: Learn legitimate rights and obligations under the Sale of Goods Act.
- CO-3: Understand the fundamentals of the Patent Act, 1970
- CO-4: Acquire skills to initiate entrepreneurial ventures as LLP.
- CO-5: Understand the fundamentals of internet based activities under the information and Technology Act.
- CO-6: Understand the working of negotiable instruments under the Negotiable and Instrument Act 1881.

**BCH 201: PUNJABI**

**ਪੰਜਾਬੀ ਲਾਜ਼ਮੀ ਵਿਸ਼ੇ ਦੀ ਪੜਾਈ ਉਪਰੰਤ ਵਿਦਿਆਰਥੀਆਂ ਦੀ ਯੋਗਤਾ ਅਤੇ ਸਮਰਥਾ ਵਿਚ ਸਾਰਥਕ ਵਾਧਾ ਹੋਵੇਗਾ**

ਵਿਆਕਰਨਕ ਪੱਧਰ ਉੱਤੇ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨੂੰ ਸੁੱਧਰੂਪ ਵਿਚ ਉਚਾਰਨ, ਲਿਖਣ ਅਤੇ ਪੜ੍ਹਨ ਦਾ ਹੁਨਰ  
ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਸ਼ਬਦ ਨਿਰਮਾਣ ਪ੍ਰਬੰਧ ਦਾ ਗਿਆਨ  
ਵੱਖ ਵੱਖ ਉਪਭਾਸ਼ਾਵਾਂ ਦੀ ਵੱਖਰਤਾ ਰਾਹੀਂ ਪੰਜਾਬ ਦੀ ਭਾਸ਼ਾਈ ਭਿੰਨਤਾ ਤੇ ਵਿਸ਼ਾਲਤਾ ਦਾ ਗਿਆਨ  
ਵਿਭਿੰਨ ਸਮਾਜਿਕ, ਰਾਜਨੀਤਕ, ਧਾਰਮਿਕ ਮੁੱਦਿਆਂ ਸਬੰਧੀ ਵਿਚਾਰਾਂ ਦੇ ਨਿਰਮਾਣ ਦੀ ਸਮਰੱਥਾ ਵਿਚਵਾਧਾ  
ਮੁਕਾਬਲੇ ਦੀਆਂ ਪ੍ਰੀਖਿਆਵਾਂ ਵਿਚ ਸਹਾਇਕ  
ਸਮਾਜਿਕ ਰਿਸ਼ਤਿਆਂ ਵਿਚ ਭਾਵਾਂ ਦੀ ਸਰਲ ਪੇਸ਼ਕਾਰੀ ਨਿਜੀ ਚਿੱਠੀ-ਪੱਤਰ ਰਾਹੀਂ ਕਰਨ ਦੀ ਯੋਗਤਾ  
ਵਪਾਰਕ ਪੱਤਰ ਵਿਹਾਰ ਰਾਹੀਂ ਵਪਾਰਕ ਪੱਧਰ ਤੇ ਸੰਚਾਰ ਸਮਰੱਥਾ ਦਾ ਵਿਕਾਸ  
ਭਾਸ਼ਾ ਦੇ ਵਿਭਿੰਨ ਰੂਪਾਂ ਨੂੰ ਸਮਝਕੇ ਸਮਾਜ ਵਿੱਚ ਪ੍ਰਭਾਵਸ਼ਾਲੀ ਰੂਪ ਵਿੱਚ ਵਿਚਰਨ ਦੀ ਯੋਗਤਾ  
ਭਾਸ਼ਾ ਦੀ ਸਮਰੱਥਾ ਪਛਾਣ ਕੇ ਅੰਦਰਲੀ ਯੋਗਤਾ ਦਾ ਸਹੀ ਪ੍ਰਯੋਗ ਕਰਨਾ  
ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਦਾ ਵਿਕਾਸ ਹੋਵੇਗਾ

**BCH 202: COMPUTER APPLICATION IN BUSINESS**

After Completion of this Course the student will be able to:-

- CO-1: Understand the Practical aspects of MS-Windows 7
- CO-2: Learn the MS-Office 2007 Including Ms-Word, Ms-PowerPoint, Ms-Excel. There Utility in writing document, creating spreadsheet, preparation PowerPoint presentation
- CO-3: Acqaint himself with working of computer system & its parts
- CO-4: Learn Number system. A technique to represent computer system architecture, every value that you are saving and getting into/from computer memory

**BCH 203: FUNDAMENTALS OF FINANCIAL ACCOUNTING-II**

Upon successful completion of this course, the students will be able to:

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- CO-1: Acquire conceptual knowledge of basics of accounting, prepare ledger accounts and do journal entries accordingly.
- CO-2: Equip himself with the knowledge of accounting process and preparing financial statements in accordance with appropriate standards.
- CO-3: Prepare Bank Reconciliation Statement from incomplete statements of Cash book and Pass Book.
- CO-4: Expound Partnership accounts for admission, retirement, death of partner and dissolution of Partnership Firm.
- CO-5: Understand the meaning of Hire- Purchase, Branch and Department and also the preparation of the related accounts.
- CO-6: Apply previously acquired accounting and computer skills by using software Tally.ERP.9.0

### **BCH 204: FUNCTIONAL MANAGEMENT**

After completion of this course the student will be able to:

- CO-1: Understand the meaning, scope, significance, functions and process of management.
- CO-2: enlist the characteristics, process and types of plans and understand the difference between delegation and decentralisation of authority and types of organization structure.
- CO-3: Become aware of the process of recruitment and selection and types of training provided to the employee on joining the organization.
- CO-4: Interpret the concept of motivation, its types and various theories of motivation
- CO-5 : Have an insight of meaning of leadership and types of leadership styles along with importance of communication and Co-ordination.

### **BCH 205: MACRO ECONOMICS**

After completion of this course the student will be able to:

- CO-1: Understand theories and principles in microeconomics including demand theory, elasticity of demand and consumer equilibrium with utility and indifference curve analysis.
- CO-2: Analyze the relationship between inputs used in production and the resulting output and cost, integrate the concepts of price and output decisions of firms and Industry under various market structure.
- CO-3: Understand theories and principles in macroeconomics including national income, models of employment and output determination, Consumption function and investment multiplier.
- CO-4: Assess business fluctuations, expansions and recessions, long term macroeconomic growth trends and concept of Inflation.
- CO-5: Apply these principles to analyze economic issues.
- CO-6: Communicate effectively using written and oral arguments about specific economic issues.

**BCH 206: BUSINESS LAW-II**

After completing this course the students will get the basic knowledge of the important laws relevant to conduct general business activities in physical and virtual spaces along with relevant case laws.

CO-1: Interpret the basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions

CO-2: Learn legitimate rights and obligations under the Sale of Goods Act.

CO-3: Equip himself with the fundamentals of the Patent Act, 1970

CO-4: Acquire skills to initiate entrepreneurial ventures as LLP.

CO-5: Understand the fundamentals of internet based activities under the information and Technology Act.

CO-6: Understand the working of negotiable instruments under the Negotiable and Instrument Act 1881.

## **Course Outcomes (COs)**

### **B. Com (Honours) - II**

#### **Semester-3rd**

<b>Code</b>	<b>Course</b>
BCH 301	Banking Operations and Procedures
BCH 302	Corporate Accounting-I
BCH 303	Income Tax Law-I
BCH 304	Business Statistics
BCH 305	Company Law
BCH 306	Seminar

#### **Semester-4<sup>th</sup>**

<b>Code</b>	<b>Course</b>
BCH 401	Fundamentals of Insurance
BCH 402	Corporate Accounting-II
BCH 403	Income Tax Law-II
BCH 404	Business Mathematics
BCH 405	Auditing Practices
BCH 406	Indian Economy

### **BCH 301: BANKING OPERATIONS AND PROCEDURES**

At the end of the course the student will be able to:

CO-1: Outline various functions performed by Modern Banks.

CO-2: Understand the Liability occur in case of dishonor of cheque.

CO-3: List different type of accounts which customer can open with Banker.

CO-4: Demonstrate an awareness of law and practice in a Banking context

CO-5: Outline various services rendered by commercial banks.

### **BCH 302: CORPORATE ACCOUNTING-I**

At the end of the course, the students will be able to:

CO-1: Acquire knowledge of corporate accounts, accounting standards and to describe various practices and procedures related to Company Act, 2013.

CO-2 Understand the basic structure and redemption of share capital and debentures, ability to grasp knowledge of right issue and bonus share.

CO-3: Develop ability to understand underwriting of shares, preparation of income statement, position statement and consolidate balance sheet for holding company.

CO-4: Accounting Standard-14 helps the students to know the process of Amalgamation and Internal reconstruction, interpretation and preparation of liquidation final accounts.

CO-5: Enlarge capability to understand the concept and preparation of accounts related to banking and insurance company, valuation of shares and goodwill.

### **BCH 303: INCOME TAX LAW-I**

After completing this course the students will get the knowledge of laws pertaining to levy of income tax in India and to enable students to apply the same practically.

CO-1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO-2: Identify the five heads in which income is categorized and to compute income under the heads salary, income from house property, capital gains, profit and gain from business and profession and income from other sources.

CO-3: Understand clubbing provisions, aggregate income after set-off and carry forward of losses.

CO-4: Identify deductions out of gross total income and computation of total income in regard to different assesses.

CO-5: The concept of advance payment of tax, tax deducted at source, appeals and refunds will enable the students to deal with the assessment procedure.

### **BCH 304: BUSINESS STATISTICS**

Upon successful completion of this course, the students will be able to:

CO-1 Understand basic concepts of Statistics such as collection of data, tabular and graphical representation of data.

CO-2 Calculate Measures of Central Tendency, Dispersion, Correlation and Regression analysis.

CO-3 Analyze the time series, trends, moving average and computation of seasonal indices.

CO-4 Solve the problems relating to Index number.

CO-5 Understand the concept relating to forecasting, and they would forecast the demand and sales of companies or industries.

### **BCH 305: COMPANY LAW**

After completion of this course the student will be able to:

CO-1: Understand the background of New Companies Act, 2013 and kinds of companies.

CO-2: Acknowledge and explicate the three important documents for incorporation and commencement of Business of Company: Memorandum of Association, Articles of Association and Prospectus.

CO-3: Specify the various types of shares and share capital and elucidate the alteration of MOA, AOA and consequences of misrepresentation in prospectus.

CO-4: Recognize the powers and duties of directors and know various forms of winding up of company.

**BCH 306: SEMINAR**

After completion of this course the student will be able to:

CO-1: Understand the practical aspect of financial accounting using Tally ERP 9.0.

CO-2: learn the procedure of e-return-filing for individuals.

CO-3: Know about various deductions and calculation of rebate while assessing the income of individuals under the guidance of CA.

CO-4: Use their theoretical knowledge of accounting and finance in practical training.

**BCH 401: Fundamentals of Insurance**

After completion of this course the student will be able to:

CO-1: Have a basic understanding of the insurance mechanism. It explains the concept of insurance and how it is used to cover risk, the relationship between insurers and their customers and the importance of insurance contracts .

CO-2: Acquire knowledge about the Concept and nature of Insurance

CO-3: Understand the fundamentals of contract of insurance.

CO-4: Enlist various types of Insurance provided by insurance sector in India

CO-5: Analyze the Recent trends in Insurance sector in India

CO-6: Understand regulatory framework of Insurance under IRDA

**BCH 402: CORPORATE ACCOUNTING-II**

At the end of the course, the students will be able to:

CO-1: Acquire knowledge of corporate accounts, accounting standards and to describe various practices and procedures related to Company Act, 2013.

CO-2: Understand the basic structure and redemption of share capital and debentures, ability to grasp knowledge of right issue and bonus share.

CO-3: Develop ability to understand underwriting of shares, preparation of income statement, position statement and consolidate balance sheet for holding company.

CO-4: Accounting Standard-14 helps the students to know the process of Amalgamation and Internal reconstruction, interpretation and preparation of liquidation final accounts.

CO-5: Enlarge capability to understand the concept and preparation of accounts related to banking and insurance company, valuation of shares and goodwill.

**BCH 403: INCOME TAX LAW-II**

After completing this course the students will get the knowledge of laws pertaining to levy of income tax in India and to enable students to apply the same practically.

CO-1: Understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO-2: Identify the five heads in which income is categorized and to compute income under the heads salary, income from house property, capital gains, profit and gain from business and profession and income from other sources.

CO-3: Understand clubbing provisions, aggregate income after set-off and carry forward of losses.

CO-4: Identify deductions out of gross total income and computation of total income in regard to different assesses.

CO-5: The concept of advance payment of tax, tax deducted at source, appeals and refunds will enable the students to deal with the assessment procedure.

#### **BCH 404: BUSINESS MATHEMATICS**

After completing this course, the students will be able to:

CO-1: Acquaint with the concepts and types of matrices and determinants and solve the system of linear equations in matrices.

CO-2: Appropriately formulate linear programming models and application of OR techniques to solve these Linear programming problems.

CO-3: Analyze real world scenarios to formulate and solve the problems using simple and compound interest,

CO-4: Know about annuities its,types, its amount and present value and then interpret and clearly communicate the results.

CO-5: Understand and interpret variety of problems such as assignment, transportation and travelling salesman, etc.

#### **BCH 405: AUDITING PRACTICES**

Upon completion of this course, the learner will be able to:

CO-1: Understand the main objectives underlying Audit and importance of an error-free financial statement.

CO-2: Successfully differentiate between internal control, internal check types of audit and internal audit and appreciate the importance of different types of audits for different types of business houses.

CO-3: Get deeper insight in the role of Institute of Chartered Accountants of India for issuing auditing standards to conduct audit and other assurance engagements.

CO-4: Understand auditors' qualifications, disqualification, rights, duties and liabilities and acquire knowledge of audit evidence and documentation

CO-5: Familiarize with the role of professional ethics and computerized Auditing in present scenario of work culture.

CO-6: This course will help students to prepare for CA, CS and auditing specific competitive exams

#### **BCH 406: INDIAN ECONOMY**

After completing this course the students will be able to:

CO-1: Equip himself with the knowledge about Indian economy, its developments, new opportunities & problems, and role of different government authorities.

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CO-2: Acknowledge the different development agenda of the economy during each five-year plan, like increasing national income, improving per capita income and quality of life & standard of living of the Indian people.

CO-3: Explain the problems and new opportunities in agriculture and industrial sector of Indian economy, new developments & government initiatives to face problems.

CO-4: Evaluate the international relations through foreign policy, export and imports of India , also tell about the balance of payment position (surplus or deficit).

CO-5: Acknowledge about the targets and achievements of five year economic plans, New targets and opportunities of NITI Aayog for new India.

## **Course Outcomes (COs)**

### **B. Com (Honours) - III**

#### **Semester- 5th**

<b>Code</b>	<b>Course</b>
BCH 501	Management Accounting-I
BCH 502	Cost Accounting-I
BCH 503	Indirect Taxes
BCH 504	Fundamentals Of Entrepreneurship
BCH 505	E-Commerce
BCH 506	Money And Banking

#### **Semester- 6<sup>th</sup>**

<b>Code</b>	<b>Course</b>
BCH 601	Management Accounting-II
BCH 602	Cost Accounting-II
BCH 603	Financial Management
BCH 604	Corporate Governance & Social Responsibility of Business
BCH 605	Production and Operations Management
BCH 608	Financial Institutions and Markets

### **BCH 501 MANAGEMENT ACCOUNTING-I**

After completing this course, the students will be able to:

CO-1: Apply management accounting and its objectives in facilitating decision making.

CO-2: Give proper idea on financial statement analysis from practical point of view.

CO-3: Prepare Cash Flow and Funds Flow statements this helps them in planning for intermediate and long-term finances.

CO-4: Calculate various accounting ratios and analyse and interpret the liquidity, solvency, turnover and profitability by these ratios.

CO-5: Develop the know-how and concept of marginal costing with practical problems and applications of Marginal costing.

CO-6: Acquaint the meaning and types of Budgets and the concept of budgetary control.

### **BCH 502: COST ACCOUNTING-I**

At the end of the course, the students will be able to:

CO-1: Acquire in depth indulgent of cost accounting principles for identification, analysis and interpretation of cost components and ascertainment using various costing methods and procedures.

CO-2: Understand the basic structure of cost accounting and cost related concepts, preparation of cost sheet along with elements of cost, analyse and evaluate information related to material, labour and overhead costs.

CO-3: Develop ability to understand and calculate the cost through FIFO, LIFO and Average Method, cost determination through apportionment and absorption of overheads, over valuation and under valuation of overheads.

CO-4: Reconciliation of cost and financial account help the students to find out any discrepancies and error arising from cost accounts and to understand the basic fundaments of unit costing, identification of difference between job and contract costing.

CO-5: Enlarge capability to comprehend and calculate equivalent production, structure of process costing; identify the disparity between traditional costing and activity base costing.

### **BCH 503: INDIRECT TAXES**

Upon completion of the course, students will be able to:

CO-1: Understand the comprehensive system of indirect taxes in India along with features and scope of GST.

CO-2: Compare the previous tax system and the present GST regime to critically examine the strengths and weaknesses of both systems.

CO-3: Explain the value of time and place for levy of tax, registration procedure for claiming input tax credit and Kelkar shah model of GST in comparison to Australian and Canadian model.

CO-4: Describe the powers and functions of GST Council and its role in the administration of GST.

CO-5: Familiarize with the concept of reverse charge mechanism, tax invoices, debit/credit note, returns and payments, appeals and returns under GST.

CO-6: Know various types of custom duty, the modes of valuation, exemptions and procedures applicable for exports and imports under Indian Customs Act.

### **BCH 504: Fundamentals of Entrepreneurship**

At the end of this course students will able to:

CO-1: Understand the meaning, scope and role of Entrepreneur in economic development.

CO-2: Identify the Psychological needs, Qualities for Entrepreneurship.

CO-3: Create awareness on various Entrepreneurship Development Programme.

CO-4: Learn about various Incentives provided by government for new Entrepreneur

CO-5: Understand legal requirement for establishing new unit by an Entrepreneur

CO-6: Acquire the Concept of Business Incubators in Promoting Entrepreneurship.

**BCH-505 E-Commerce**

After Completion of this Course the student will be able to:-

CO-1:Understand the Meaning, Concepts, Importance, Functions of E-commerce, Difference between E-commerce and E-Business

CO-2: Have an insight of Internet and its relation of E-commerce, Problems and opportunity of e-commerce in India

CO-3: Understand the framework of E-commerce, Supply chain Management, online business brick v/s pure online and click business

CO-4: Learn various operations of E-commerce. Type of E-payment system, These strategies will help the learners to make safe use of digital payment system ,Concepts of E-marketing will helps the learners make effective use of electronic marketing channels

Co-5-Learn about E-governance applications. There utility in E-Government Websites

**BCH-508 MONEY AND BANKING**

**COURSE OUTCOMES:**

After completing this course the students will be able to:

CO-1: Learn about the Indian financial system by studying the concept money its evolutions &its usages, and banking, its role and performances in the India financial market.

CO-2: Understand the theories of money which evaluates the different determinants affecting the demand of money in the market.

CO-3: Highlight the different factors like interest rate structure which affect the money and credit creation in financial market.

CO-4: Understand the Indian banking system and explain the role of regulatory bodies in regulating the functions of the banks regards to their capital, borrowings etc.

CO5:Acknowledge the role of commercial banking in developing the economy by facilitating the Indian public, providing facilities like borrowings, public deposits, internet banking, E-banking, mobile banking, retail banking etc. and maintain the monetary policy for the stability

**BCH 601 MANAGEMENT ACCOUNTING-II**

**COURSE OUTCOMES**

After completing this course, the students will be able to:

CO-1: Apply management accounting and its objectives in facilitating decision making.

CO-2: Give proper idea on financial statement analysis in practical point of view.

CO-3: Prepare Cash Flow and Funds Flow statements this helps them in planning for intermediate and long-term finances.

## **Programme & Course Outcomes of B. Com (Honours) (Session 2020-21)**

CO-4: Calculate various accounting ratios and analyse and interpret the liquidity, solvency, turnover and profitability by these ratios.

CO-5: Develop the know-how and concept of marginal costing with practical problems and applications of Marginal costing.

CO-6: Acquaint himself with the meaning and types of Budgets and the concept of budgetary control.

### **BCH 602: COST ACCOUNTING-II**

At the end of the course, the students will be able to:

CO-1: Acquire in depth indulgent of cost accounting principles for identification, analysis and interpretation of cost components and ascertainment using various costing methods and procedures.

CO-2: Understand the basic structure of cost accounting and cost related concepts, preparation of cost sheet along with elements of cost, analyse and evaluate information related to material, labour and overhead costs.

CO-3: Develop ability to understand and calculate the cost through FIFO, LIFO and Average Method, cost determination through apportionment and absorption of overheads, over valuation and under valuation of overheads.

CO-4: Reconciliation of cost and financial account help the students to find out any discrepancies and error arising from cost accounts and to understand the basic fundaments of unit costing, identification of difference between job and contract costing.

CO-5: Enlarge capability to comprehend and calculate equivalent production, structure of process costing; identify the disparity between traditional costing and activity base costing. .

### **BCH 603: FINANCIAL MANAGEMENT**

After completion of this course students will be able to:

CO-1: Have good and in-depth understanding of the finance and importance of financial management in business concern.

CO-2: Understand the major objectives of financial management and their relationship with other functional areas.

CO-3: Gain information about various investment opportunities and their suitability in particular situations.

CO-4: Explain the sources & applications of finance and their effect on profit.

CO-5: Examine company's performance by considering important determinants for effective decision making.

### **BCH-604 CORPORATE GOVERNANCE & SOCIAL RESPONSIBILITY OF BUSINESS**

After completing this course the students will get the knowledge of issues and practices of corporate governance and social responsibility of business

- CO-1: Understand the concept of corporate governance in organization and its essence for management
- CO-2: Comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad.
- CO-3: Identify the models of corporate social responsibility in India
- CO-4: Recognize the essence of ethics in business
- CO-5: Differentiate between aspects of auditing especially for internal check, internal control and for overall corporate governance

### **BCH 605 PRODUCTION AND OPERATIONS MANAGEMENT**

Upon completion of this course, the learner will be able to:

- CO-1: Describe the objectives and functions of production management and the role of plant layout /location in enhancing productivity and competitiveness.
- CO-2: Analyze and evaluate various types of production and controlling systems and discuss the factors that affect production control.
- CO-3: Expand knowledge regarding product quality control and set of techniques and tools for process improvements like TQM, ISO, QFD, SPC, KAIZEN, SIX-SIGMA,5S.
- CO-4: gain knowledge about material handling with various tools and techniques to enhance productivity of product, labour and material.
- CO-5: get deep insight into the work, method and time study required for production and operation management which will help them to build career in manufacturing, product planning and development

### **BCH 608 FINANCIAL INSTITUTIONS AND MARKETS**

After completing this course the students will be able to:

- CO-1: acquaint himself with the working, performance and regulations of commercial banking, development finance, and investment finance and about the various risks faced by financial institutions.
- CO-2: Develop the skills to identify the difference between Financial Institutions and Banking system in India
- CO-3: Understanding the concept of Non-Banking Finance Companies.
- CO-4: Understand the financial problems and learn about markets are inter-linked, structured and regulated.
- CO-5: Create an awareness of the current structure and regulation of the Indian financial markets and financial services.