

**RANIGANJ GIRLS' COLLEGE
DEPARTMENT OF COMMERCE**

**COURSE LEARNING OUTCOMES
LEARNING OUTCOME BASED CURRICULUM
FRAMEWORK (LOCF)
UNDER THE
CHOICE BASED CREDIT SYSTEM (CBCS)
OF
KAZI NAZRUL UNIVERSITY**

B Com Honours
Course Learning Outcomes:

B.Com Honours: 1st Semester		
COURSE CODE	COURSE TITLE	COURSE OUTCOME
Course Code: BCOMHC101	FINANCIAL ACCOUNTING	<p>This course provides conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of business organizations. After completing the course, the student shall be able to:</p> <p>CO1: understand the theoretical framework of accounting.</p> <p>CO2: learn the accounting system of Consignment Business</p> <p>CO3: learn accounting for hire purchase transactions and installment payment system.</p> <p>CO4: understand the concept of Sectional and Self Balancing Ledgers</p> <p>CO5: understand the system of accounting for dissolution of a partnership firm in details</p>
Course Code: BCOMHC102	BUSINESS LAWS	<p>Course objective is to impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws. After completing the course, the student shall be able to:</p> <p>CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.</p> <p>CO2: recognize and differentiate the special contracts and identify their appropriate usage at varied</p>

		<p>business scenarios.</p> <p>CO3: understand the legitimate rights and obligations under The Sale of Goods Act</p> <p>CO4: apply their skills to initiate entrepreneurial ventures as LLP</p> <p>CO5: understand the fundamentals of Internet based activities under the Information and Technology Act.</p>
Course Code: BCOMHGE101	MICRO ECONOMICS	<p>The objective of the course is to familiarize the students with the basic concepts of microeconomics and to enable them to understand the uses of such concepts in business applications. After completing the course, the student shall be able to:</p> <p>CO1: understand the concepts of demand and supply and determination of equilibrium price through the interaction of market forces.</p> <p>CO2: analyze different approaches explaining the theoretical foundation of consumer behaviour.</p> <p>CO3: understand the concepts of cost, nature of production and its relationship to Business operations.</p> <p>CO4: understand the concepts of different market forms and to analyze short run and long run equilibrium conditions for different market forms.</p> <p>CO5: understand and analyze different theories related to determination of factor prices.</p>
B.Com Honours: 2nd Semester		
Course Code: BCOMHC201	CORPORATE	The objective of the course is to

	ACCOUNTING	<p>acquire the conceptual knowledge of corporate accounting and to understand the various techniques of preparing accounting and financial statements. After completing the course, the student shall be able to:</p> <p>CO1: develop an understanding of accounting for share capital and debentures</p> <p>CO2: prepare financial statements of a company</p> <p>CO3: develop an understanding of valuation of shares.</p> <p>CO4: understand the accounting for amalgamation and liquidation of companies</p> <p>CO5: prepare consolidated balance sheet for Holding company.</p>
Course Code: BCOMHC202	CORPORATE LAWS	<p>The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996 and to enable students to analyse different case studies related to different issues of corporate law. After completing the course, the student shall be able to:</p> <p>CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules thereunder.</p> <p>CO2: follow the basic legal documents and their usage essential for operations and management of company.</p> <p>CO3: enable the students to</p>

		<p>synthesis company processes, meetings and decisions.</p> <p>CO4: equip the students with framework of dividend distribution and role of auditors in a company.</p> <p>CO5: comprehend and evaluate working of depositories and their functions in stock markets.</p>
Course Code: BCOMHGE201	MACRO ECONOMICS	<p>The objective of the course is to provide the students with knowledge of enriching concepts and variables of macro- economics; appreciate the impact of labor market, money market and foreign exchange on working of an economy and understand the modern tools of macro-economic analysis.</p> <p>CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.</p> <p>CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.</p> <p>CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.</p> <p>CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.</p> <p>CO5: describe the role of saving and investment in different size of economies on trade and exchange rate and rate of interest.</p>
B.Com Honours: 3rd Semester		

<p>Course Code: BCOMHC301</p>	<p>HUMAN RESOURCE MANAGEMENT</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand basic nature and importance of human resource management.</p> <p>CO2: analyze the current theory and practice of recruitment and selection.</p> <p>CO3: realize the importance of performance management system in enhancing employee performance.</p> <p>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.</p> <p>CO5: understand role of modern HRM in meeting challenges of changing business environment.</p>
<p>Course Code: BCOMHC302</p>	<p>INCOME TAX LAW AND PRACTICE</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO2: identify the five heads in which income is categorised and compute income under the heads ‘Salaries’ and ‘Income from House Property’.</p> <p>CO3: compute income under the head ‘Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources’.</p> <p>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</p>

		<p>compute taxable income and tax liability of individuals and firms.</p> <p>CO5: develop the ability to file online returns of income.</p>
Course Code: BCOMHC303	MANAGEMENT PRINCIPLES AND APPLICATIONS	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the evolution of management and apprehend its effect on future managers.</p> <p>CO2: analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.</p> <p>CO3: comprehend the changes happening in organization structure over time.</p> <p>CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling. CO5: appreciate the changing dynamics of management practice.</p>
Course Code: BCOMHGE301	BUSINESS STATISTICS	<p>After completing the course, the student shall be able to:</p> <p>CO1: acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.</p> <p>CO2: gather knowledge about various probability concepts and distributions and their business applications.</p> <p>CO3: understand the relationship between two variables using</p>

		<p>concepts of correlation and regression and its use in identifying and predicting the variables.</p> <p>CO4: develop an understanding of the index numbers and their utility in daily life and stock market.</p> <p>CO5: become aware of the patterns revealed by the time series data and to use it to make predictions for the future.</p>
Course Code: BCOMHSE301	E-COMMERCE	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the basics of E-commerce, current and emerging business models.</p> <p>CO2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.</p> <p>CO3: enhance the students' skills for designing and developing website.</p> <p>CO4: identify the emerging modes of e-payment.</p> <p>CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.</p>
B.Com Honours: 4th Semester		
Code: BCOMHC401	Course Name: COST ACCOUNTING Course	<p>After completing the course, the student shall be able to:</p> <p>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.</p> <p>CO2: understand the accounting and control of material and labour cost.</p>

		<p>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</p> <p>CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.</p> <p>CO5: understand cost accounting</p>
Course Code: BCOMHC402	Course Name: BUSINESS MATHEMATICS	<p>After completing the course, the student shall be able to:</p> <p>CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.</p> <p>CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.</p> <p>CO3: acquire competence to use computer for mathematical computations, especially with Big data.</p> <p>CO4: obtain critical thinking and problem-solving aptitude.</p> <p>CO5: evaluate the role played by mathematics in the world of business and economy.</p>
Course Code: BCOMHC403	Course Name: COMPUTER APPLICATIONS IN BUSINESS	<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</p>

		<p>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>
<p>Course Code: BCOMHGE401</p>	<p>Course Name: Indian Economy</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the basic features of Indian Economy</p> <p>CO2: Understand different issues of Indian agricultural sector and food security system prevailing in the country</p> <p>CO3: Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country</p> <p>CO4: conceptualize Indian Financial sector and address global issues related to economic development of the country</p> <p>CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.</p>

<p>Course Code: BCOMHSE401</p>	<p>Course Name: ENTREPRENEURSHIP DEVELOPMENT</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p>CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.</p> <p>CO3: understand social support system for gaining strength towards entrepreneurial preferences.</p> <p>CO4: understand entrepreneurial process for initiating new venture creation.</p> <p>CO5: understand various dimensions of managing a business enterprise once it is formed.</p>
<p>B.Com Honours: 5th Semester</p>		
<p>Course Code: BCOMHC501</p>	<p>Course Name: PRINCIPLES OF MARKETING</p>	<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</p>

		<p>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>
<p>Course Code: BCOMHC502</p>	<p>Course Name: Fundamentals of Financial Management</p>	<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>
<p>Course Code: BCOMHACDSE501</p>	<p>Course Name: MANAGEMENT ACCOUNTING</p>	<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</p>

		<p>analysis using mathematical and graphical 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>Course Code: BCOMHACDSE502</p>	<p>Course Name: Advanced Financial Accounting</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: develop understanding of basic concepts of Branch and departmental accounting and apply the techniques learnt for recording the transactions related to branches and departments of business organisations.</p> <p>CO2: Understand the basic concept and purpose of Investment accounting and Maintain systematic records of Investments made. Students will also learn the process of maintaining accounts for voyages.</p> <p>CO3: understand the concepts and need of having different accounting structure for local bodies and to apply the techniques of accounting</p>

		<p>in practical field .</p> <p>CO4: understand and analyze the process of ascertaining insurance claims for loss of stock and loss of profit policies.</p> <p>CO5: understand different concepts of accounting for royalties and to apply the accounting process in practical field. Students will also learn the accounting process for sale on approval system.</p>
Code: BCOMHACDSE503	Course Name: Accounting Theory Course	<p>After completing the course, the student shall be able to:</p> <p>CO1: Develop understanding of basic concepts of accounting theory and practice.</p> <p>CO2: Understand the basic concept and purpose accounting concepts and conventions.</p> <p>CO3: understand the concepts related to accounting income and its measurement.</p> <p>CO4: understand and analyze the different concepts of capital and its relation to income, financial statement and its limitations</p> <p>CO5: understand different concepts of assets and liabilities, their recognition criterion and need for their valuation.</p>
Code: BCOMHFIDSE501	Course Name: Financial Market Course	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the meaning and scope of financial markets as well as institutions in India.</p> <p>CO2: understand the concepts of Money Market and Capital Market</p> <p>CO3: explain Commercial Banking and its Current developments.</p>

		<p>CO4: explain concept of Non-Banking Financial Companies (NBFC's)</p> <p>CO5: examine the Financial Services Industry</p>
Code: BCOMHFIDSE502	Course Name: Banking and Insurance Course	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the Concept of Risk, it's types, sources and measurements.</p> <p>CO2: learn the Concepts and Principles of Insurance and its operations.</p> <p>CO3: develop insights into E-banking services and Banking sector reform.</p> <p>CO4: examine the Legal aspects of Insurance contract and Actuaries</p> <p>CO5: familiarize with the Regulatory Framework of Insurance</p>
Course Code: BCOMHFIDSE503	Course Name: Advanced Financial Management	<p>After completing the course, the student shall be able to:</p> <p>CO1: Develop understanding of basic concepts of Indian capital market and its different components.</p> <p>CO2: Understand the basic concept and purpose operating, financial and combined leverages.</p> <p>CO3: understand the concepts and techniques related to financial statement analysis.</p> <p>CO4: understand and analyze the different concepts of capital structure and relevant theoretical models with practical exposure.</p>

		CO5: understand different concepts of cash and receivables management.
Course Code: BCOMHTXDSE501	Course Name: Tax Planning and Management	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand basic concepts of tax planning, tax management, tax evasion and tax avoidance.</p> <p>CO2: Understand the concepts of tax planning in respect of salary and house property .</p> <p>CO3: understand the concepts of tax planning for a new business with reference to its location and to know about the related provisions for FTZ and SEZ .</p> <p>CO4: understand the concepts of tax planning for a business with reference to its nature and to know about the relevant provisions for companies belonging to different sectors.</p> <p>CO5: understand the concepts of tax planning and available tax concessions with reference to amalgamation, merger and demerger of companies and to know about implication of tax planning for decisions related to make or buy, owning or leasing, repairing and replacement of assets.</p>
Course Code: BCOMHTXDSE502	Course Name: Tax Practice and Procedures	<p>After completing the course, the student shall be able to:</p> <p>CO1.To know about PAN, different ITR forms, filing of returns and assessment procedures.</p> <p>CO2: Understand the concepts of TDS, TCS, tax recovery and settlement process.</p>

		<p>CO3: understand different aspects of GST returns and related payments, refunds and penalties.</p> <p>CO4: understand the process of tax recovery and settlement under GST.</p> <p>CO5: understand the concepts and procedures of customs duty.</p>
<p>Course Code: BCOMHTXDSE503</p>	<p>Course Name: Income Tax Return Filing</p>	<p>Some of the course learning outcomes that learners of this course are required to demonstrate runs thus:</p> <p>CO1: Identify deviant use of income tax portal of government of India</p> <p>CO2: Filing of Income Tax Returns</p> <p>CO3: Recognize their own ability to improve their own competence in the field of Taxation</p> <p>CO4: Understand the process of E-filing of Income Tax Returns</p> <p>CO5: Tax Planning ability</p>
<p>B.Com Honours 6th Semester</p>		
<p>Course Code: BCOMHC601</p>	<p>Course Name: 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</p>

		<p>framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: understand the corporate governance framework in India</p>
Course Code: BCOMHC602	Course Name: Indirect Tax Laws	<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-profiteering; 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>
Course Code: BCOMHACDSE601	Course Name: Corporate Reporting	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the basics of corporate reporting and its role in business world.</p>

		<p>CO2: understand the conceptual framework of corporate reporting and different principles underlying corporate reporting.</p> <p>CO3: understand different Indian accounting standards and their importance.</p> <p>CO4: understand different aspects of IFRS and its convergence with Indian accounting standards.</p> <p>CO5: understand the basics of revenue and liabilities-based accounting standards and also about some other related accounting standards in India</p>
<p>Course Code: BCOMHACDSE602</p>	<p>Course Name: Advanced Cost Accounting</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1.conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.</p> <p>CO2: Understand the concepts of standard costing and variance analysis and measure relevant deviations.</p> <p>CO3: understand the concepts and applications of process costing.</p> <p>CO4: understand the concepts of uniform costing, make inter firm comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.</p> <p>CO5: understand the concepts and different aspects of cost audit.</p>

<p>Course Code: BCOMHACDSE603</p>	<p>Course Name: Computerised Accounting</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1.To know the basics of ERP and its application.</p> <p>CO2: Understand the concepts and applications of computerized inventory management.</p> <p>CO3: understand different aspects of recording day to day transactions in ERP.</p> <p>CO4: understand the process of computerized receivables and payables management.</p> <p>CO5: understand the concepts of management information system and its applications in ERP.</p>
<p>Course Code: BCOMHFIDSE601</p>	<p>Course Name: Financial Services</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the concepts and applications of various financial service.</p> <p>CO2: comprehend different aspects of pension schemes.</p> <p>CO3: know the various aspects of fund based and fee based financial services.</p> <p>CO4: understand the concepts of financial regulators and their functions in financial market.</p>
<p>Course Code: BCOMHFIDSE602</p>	<p>Course Name: Investment Analysis</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: explain investment environment and concept of return & risk.</p> <p>CO2: understand bond valuation & 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>Operation Course Code: BCOMHFIDSE603</p>	<p>Course Name: Capital Market</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: learn the basics of investing in stock market, the investment environment as well as risk & return</p> <p>CO2: analyze different investment strategies</p> <p>CO3: analyze different aspects of investment in bond</p> <p>CO4: learn the process of derivatives trading in India</p> <p>CO5: learn investment process in mutual fund and NPS</p>
<p>Course Code: BCOMHTXDSE601</p>	<p>Course Name: Assessment of Corporate Bodies</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1.understand different aspects of company assessee.</p> <p>CO2: compute taxable income of companies and relevant tax provisions related to it.</p> <p>CO3: know available deductions and set off provisions related to corporate assesses.</p> <p>CO4: know the provisions of capital gains relevant to corporate assesses.</p>

		CO5: know the provisions of income from other sources and special provisions related to FTZ,SEZ and EOU.
Course Code: BCOMHTXDSE602	Course Name: Tax Authority and Jurisdiction	<p>After completing the course, the student shall be able to:</p> <p>CO1: know about different income tax authorities and their appointment procedures.</p> <p>CO2: understand the jurisdiction of income tax authorities.</p> <p>CO3: know about powers of income tax authorities.</p> <p>CO4: understand the process appointment, control and jurisdiction of GST authority.</p> <p>CO5: know the powers of GST authority and understand different aspects of GST audit.</p>
Course Code: BCOMHTXDSE603	Course Name: Goods and Services Tax Return Filing	<p>After completing the course, the student shall be able to:</p> <p>CO1: learn the basics of GST Registration</p> <p>CO2: learn the submission process of Monthly GST Returns</p> <p>CO3: learns the submission process of Outward Supply</p> <p>CO4: learns e-payment of GST</p> <p>CO5: learns generations of E-waybills and annual returns</p>

B Com Program

Course Learning Outcomes

B.Com Program: 1st Semester		
Course Code: BCOMPC101	Course Name: FINANCIAL ACCOUNTING	After completing the course, the student shall be able to: CO1: understand the theoretical framework of accounting. CO2: learn the accounting system of Consignment Business. CO3: learn accounting for hire purchase transactions and installment payment system. CO4: understand the concept of Sectional and Self Balancing Ledgers. CO5: understand the system of accounting for dissolution of a partnership firm in details.
Course Code: BCOMPC102	Course Name: Business Organisation and Management	After completing the course, the student shall be able to: CO1: understand the foundation of Indian Business. CO2: explain and determine different types of Business Enterprises. CO3: learn managing styles of Organization. CO4: understand the concepts of Leadership, Motivation and Control. CO5: learns different functional areas of Management.
B.Com Program: 2nd Semester		
Course Code: BCOMPC201	Course Name: Business Laws	After completing the course, the

		<p>student shall be able to:</p> <p>CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.</p> <p>CO2: recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.</p> <p>CO3: understand the legitimate rights and obligations under The Sale of Goods Act</p> <p>CO4: apply their skills to initiate entrepreneurial ventures as LLP</p> <p>CO5: understand the fundamentals of Internet based activities under the Information and Technology Act.</p>
<p>Course Code: BCOMPC202</p>	<p>Course Name: Business Mathematics and Statistics</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.</p> <p>CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.</p> <p>CO3: acquire competence to use computer for mathematical computations, especially with Big data.</p> <p>CO4: obtain critical thinking and problem-solving aptitude.</p>

		CO5: evaluate the role played by mathematics in the world of business and economy.
B.Com Program: 3rd Semester		
Course Code: BCOMPC301	Course Name: Company Law	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules thereunder.</p> <p>CO2: follow the basic legal documents and their usage essential for operations and management of company.</p> <p>CO3: enable the students to synthesis company processes, meetings and decisions.</p> <p>CO4: equip the students with framework of dividend distribution and role of auditors in a company.</p> <p>CO5: comprehend and evaluate working of depositories and their functions in stock markets.</p>
Course Code: BCOMPC302	Course Name: Income Tax Law and Practice	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO2: identify the five heads in which income is categorised and compute income under the heads ‘Salaries’ and ‘Income from House Property’.</p> <p>CO3: compute income under the head ‘Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources’.</p>

		<p>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.</p> <p>CO5: develop the ability to file online returns of income.</p>
Course Code: BCOMPSE301	Course Name: Computer Applications in Business	<p>After completing the course, the student shall be able to: 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.Com Program: 4th Semester		
Course Code: BCOMPC401	Course Name: CORPORATE ACCOUNTING	<p>After completing the course, the student shall be able to:</p> <p>CO1: develop an understanding of accounting for share capital and debentures.</p> <p>CO2: prepare financial statements of a company.</p> <p>CO3: develop an understanding of</p>

		<p>valuation of share.</p> <p>CO4: understand the accounting for amalgamation and liquidation of companies.</p> <p>CO5: prepare consolidated balance sheet for Holding company.</p>
Course Code: BCOMPC402	Course Name: Indirect Tax Laws and Practice	<p>After completing the course, the student shall be able to: CO1: connect with the genesis of goods and services tax (GST), interpret the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council. 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. 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. CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e-way bills and penalties. CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.</p>
Course Code: BCOMPSE401	Course Name: E-COMMERCE	<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.</p> <p>CO3: enhance the students' skills for designing and developing website.</p>

		<p>CO4: identify the emerging modes of e-payment.</p> <p>CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.</p>
B.Com Program : 5th Semester		
Course Code: BCOMPACDSE501	Course Name: MANAGEMENT ACCOUNTING	<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 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>

		CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.
Course Code: BCOMPACDSE502	Course Name: Advanced Financial Accounting	<p>After completing the course, the student shall be able to:</p> <p>CO1: develop understanding of basic concepts of Branch and departmental accounting and apply the techniques learnt for recording the transactions related to branches and departments of business organisations.</p> <p>CO2: Understand the basic concept and purpose of Investment accounting and Maintain systematic records of Investments made. Students will also learn the process of maintaining accounts for voyages.</p> <p>CO3: understand the concepts and need of having different accounting structure for local bodies and to apply the techniques of accounting in practical field .</p> <p>CO4: understand and analyze the process of ascertaining insurance claims for loss of stock and loss of profit policies.</p> <p>CO5: understand different concepts of accounting for royalties and to apply the accounting process in practical field. Students will also learn the accounting process for sale on approval system.</p>
Course Code: BCOMPACDSE503	Course Name: Cost Accounting	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of</p>

		<p>differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.</p> <p>CO2: understand the accounting and control of material and labour cost.</p> <p>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</p> <p>CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.</p> <p>CO5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits</p>
<p>Code: BCOMPIDSE501</p>	<p>Course Name: Financial Market Course</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the meaning and scope of financial markets as well as institutions in India.</p> <p>CO2: understand the concepts of Money Market and Capital Market.</p> <p>CO3: explain Commercial Banking and its Current developments.</p> <p>CO4: explain concept of Non-Banking Financial Companies (NBFC's).</p> <p>CO5: examine the Financial Services Industry.</p>

<p>Course Code: BCOMPFIDSE502</p>	<p>Course Name: Banking and Insurance</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the Concept of Risk, it's types, sources and measurements.</p> <p>CO2: learn the concepts and principles of Insurance and its operations.</p> <p>CO3: develop insights into e-banking and banking sector reform.</p> <p>CO4: examine the Legal aspects of Insurance contract and Actuaries.</p> <p>CO5: familiarize with the Regulatory Framework of Insurance.</p>
<p>Course Code: BCOMPFIDSE503</p>	<p>Course Name: Financial Management</p>	<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>
<p>Course Code: BCOMPTXDSE501</p>	<p>Course Name: Tax Planning and Management</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand basic concepts of</p>

		<p>tax planning, tax management, tax evasion and tax avoidance.</p> <p>CO2: Understand the concepts of tax planning in respect of salary and house property .</p> <p>CO3: understand the concepts of tax planning for a new business with reference to its location and to know about the related provisions for FTZ and SEZ .</p> <p>CO4: understand the concepts of tax planning for a business with reference to its nature and to know about the relevant provisions for companies belonging to different sectors.</p> <p>CO5: understand the concepts of tax planning and available tax concessions with reference to amalgamation, merger and demerger of companies and to know about implication of tax planning for decisions related to make or buy, owning or leasing, repairing and replacement of assets.</p>
<p>Course Code: BCOMPTXDSE502</p>	<p>Course Name: Tax Practice and Procedures</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1.To know about PAN, different ITR forms, filing of returns and assessment procedures.</p> <p>CO2: Understand the concepts of TDS, TCS, tax recovery and settlement process.</p> <p>CO3: understand different aspects of GST returns and related payments, refunds and penalties.</p> <p>CO4: understand the process of tax</p>

		<p>recovery and settlement under GST.</p> <p>CO5: understand the concepts and procedures of customs duty.</p>
<p>Course Code: BCOMPTXDSE503</p>	<p>Course Name: Income Tax Return Filing</p>	<p>Some of the course learning outcomes that learners of this course are required to demonstrate runs thus:</p> <p>CO1: Identify deviant use of income tax portal of government of India</p> <p>CO2: Filing of Income Tax Returns CO3: Recognize their own ability to improve their own competence in the field of Taxation</p> <p>CO4: Understand the process of E-filing of Income Tax Returns</p> <p>CO5: Tax Planning ability</p>
<p>Course Code: BCOMPGE501</p>	<p>Course Name: Principles of Micro Economics</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: describe the nature and scope of Macro Economics, Income, Expenditure and their components and determinants.</p> <p>CO2: expose fiscal and monetary policy implications through IS-LM framework in short run and long run.</p> <p>CO3: comprehend the different theories of demand for money, supply of money approach and working of money multiplier.</p> <p>CO4: elucidate causes and effects of different types of inflation and trade-off between inflation and unemployment.</p> <p>CO5: describe the role of saving and</p>

		investment in different size of economies on trade and exchange rate and rate of interest.
Course Code: BCOMPSE501	Course Name: Entrepreneurship Development	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the concept of entrepreneurship in the context of Indian economic scenario.</p> <p>CO2: link the individual's capability and strength as a guiding factor towards entrepreneurial orientation.</p> <p>CO3: understand social support system for gaining strength towards entrepreneurial preferences.</p> <p>CO4: understand entrepreneurial process for initiating new venture creation.</p> <p>CO5: understand various dimensions of managing a business enterprise once it is formed.</p>
B.Com Program: 6th Semester		
Course Code: BCOMPACDSE601	Course Name: Advanced Cost Accounting	<p>After completing the course, the student shall be able to:</p> <p>CO1.conceptualize different aspects of marginal costing and its difference with other costing techniques and apply different tools of marginal costing in taking appropriate decisions.</p> <p>CO2: Understand the concepts of standard costing and variance analysis and measure relevant deviations.</p> <p>CO3: understand the concepts and applications of process costing.</p> <p>CO4: understand the concepts of uniform costing, make inter firm</p>

		<p>comparison with relevant tools and understand the concepts of operating costing and its application in selected areas of operation.</p> <p>CO5: understand the concepts and different aspects of cost audit.</p>
<p>Course Code: BCOMPACDSE602</p>	<p>Course Name: Auditing</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: define auditing, find out the objectives, principles, techniques, advantages and limitations of auditing, classifying auditing, differentiate internal control, internal check, internal audit, vouching and verification</p> <p>CO2: understand various aspects of audit of companies</p> <p>CO3: understand the concept of audit report and certificates</p> <p>CO4: identify the audit process of different institutions</p> <p>CO5: understand the special areas of audit.</p>
<p>Code: BCOMPACDSE603</p>	<p>Course Name: Computerised Accounting Course</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: know the basics of ERP and its application.</p> <p>CO2: Understand the concepts and applications of computerized inventory management.</p> <p>CO3: understand different aspects of recording day to day transactions in ERP.</p> <p>CO4: understand the process of computerized receivables and payables management.</p>

		CO5: understand the concepts of management information system and its applications in ERP.
Course Code: BCOMPFIDSE601	Course Name: Financial Services	<p>After completing the course, the student shall be able to:</p> <p>CO1: Understand the concepts and applications of various financial service.</p> <p>CO2: comprehend different aspects of pension schemes.</p> <p>CO3: know the various aspects of fund based and fee based financial services.</p> <p>CO4: understand the concepts of financial regulators and their functions in financial market.</p>
Course Code: BCOMPFIDSE602	Course Name: Investment Analysis	<p>After completing the course, the student shall be able to:</p> <p>CO1: explain investment environment and concept of return & risk.</p> <p>CO2: understand bond valuation & 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>
Course Code: BCOMPFIDSE603	Course Name: Capital Market Operation	<p>After completing the course, the student shall be able to:</p> <p>CO1: learn the basics of investing</p>

		<p>in stock market, the investment environment as well as risk & return</p> <p>CO2: analyze different investment strategies</p> <p>CO3: analyze different aspects of investment in bond</p> <p>CO4: learn the process of derivatives trading in India</p> <p>CO5: learn investment process in mutual fund and NPS</p>
<p>Course Code: BCOMPTXDSE601</p>	<p>Course Name: Assessment of Corporate Bodies</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1.understand different aspects of company assessee.</p> <p>CO2: compute taxable income of companies and relevant tax provisions related to it.</p> <p>CO3: know available deductions and set off provisions related to corporate assesses.</p> <p>CO4: know the provisions of capital gains relevant to corporate assesses.</p> <p>CO5: know the provisions of income from other sources and special provisions related to FTZ,SEZ and EOU.</p>
<p>Course Code: BCOMPTXDSE602</p>	<p>Course Name: Tax Authority and Jurisdiction</p>	<p>After completing the course, the student shall be able to:</p> <p>CO1: know about different income tax authorities and their appointment procedures.</p> <p>CO2: understand the jurisdiction of income tax authorities.</p>

		<p>CO3: know about powers of income tax authorities.</p> <p>CO4: understand the process appointment, control and jurisdiction of GST authority.</p> <p>CO5: know the powers of GST authority and understand different aspects of GST audit.</p>
Course Code: BCOMPTXDSE603	Course Name: Goods and Services Tax Return Filing	<p>After completing the course, the student shall be able to:</p> <p>CO1: learn the basics of GST Registration</p> <p>CO2: learn the submission process of Monthly GST Returns</p> <p>CO3: learns the submission process of Outward Supply</p> <p>CO4: learns e-payment of GST CO5: learns generations of E-waybills and annual returns</p>
Course Code: BCOMPGE601	Course Name: Indian Economy	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the basic features of Indian Economy</p> <p>CO2: Understand different issues of Indian agricultural sector and food security system prevailing in the country</p> <p>CO3: Address the issues of Industrial development of the country and to gauge the impact of impact of new industrial policy on industrial sector of the country</p> <p>CO4: conceptualize Indian Financial sector and address global issues related to economic development of</p>

		the country CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.
Course Code: BCOMPSE601	Course Name: Personal Selling and Salesmanship	<p>After completing the course, the student shall be able to:</p> <p>CO1: understand the basic of personal selling</p> <p>CO2: Understand different issues of buying motives</p> <p>CO3: Address the issues of Selling process</p> <p>CO4: conceptualize about sales report</p> <p>CO5: Know about the Process of economic planning and its reforms in the context of Indian economy.</p>