



COURSE OUTCOMES

Bachelor of Commerce (Hons)

BCH 101

Business Organization

By the end of the course, student will be able to:

- Understand the basic concepts and activities of business.
- Clearly differentiate among the various forms of business organizations.
- Effectively analyze and evaluate the critical factors essential for designing and developing plant layout and location.
- Apply the knowledge to the real world business situations.
- List out the different sources of funds for business

BCH 102

Business Economics

By the end of the course, the student will be able to

- Develop the understanding of the fundamental principles of economics
- Discuss the law of demand, elasticity of demand, and the concept of utility.
- Understand the various costs, indifference curves.
- Comprehend different structures of market.
- Understand the various theories of wages, rent and interest

BCH 103

Financial Accounting

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

- Understand and apply accounting concepts, principles and conventions.
- Understand the recording and accounting treatment of transactions in case of royalty and hire purchase.
- Create and prepare financial statements in case of departmental and branch accounts.



- Analyze, interpret and communicate the information contained in financial statements.
- Understand the basic concepts of insolvency and voyage transactions.

BCH 104

Business Statistics

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

- Acquire knowledge of fundamentals of business statistics.
- Develop understanding of various statistical concepts.
- Apply various statistical techniques to practical business problems.
- Evaluate and apply various probability concepts and methods.
- Apply the concept of time series for business forecasting.

BCH 105

Business Regulatory Framework

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

- Acquire sound understanding of various laws affecting businesses.
- Understand various aspects of law of contract.
- Acquire knowledge of contracts of indemnity, guarantee, bailment and pledge.
- Learn about the salient features and applications of various types of negotiable instruments.
- Acquire sound knowledge of pertinent provisions of sale of goods act 1930.

BCH 106

Introduction to Computer Applications

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

- Attain basic Understanding of computer hardware and software.
- Draft, edit and format documents using various word processing tools.
- Create spreadsheets and successfully perform data base functions.
- Understand the relevance and applications of DBMS.



BCH 201

Business Management

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

- Develop a sound understanding of evolution of management thought.
- Comprehend the pertinent aspects of planning, directing and organizing in management
- Understand the process of managerial control techniques.
- Comprehend various theories of motivation and leadership.
- Understand the various aspects of communication and change management.

BCH 202

Economic Environment

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

- Understand the basic concept of economic environment.
- Develop a sound understanding of various factors affecting business environment.
- Understand various impediments to economic growth.
- Comprehend the role of government in fostering economic growth.
- Understand the intricacies of international economic environment.

BCH 203

Cost Accounting

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

- Understand the basic elements of cost accounting.
- Interpret the material, labor and overhead costs and their implications.
- Understand the concept and of cost sheet.
- Prepare cost sheet on the basis of the given data.
- Comprehend the various aspects of contract costing.



BCH 204

Public Budgeting

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

- Understand the various aspects of public budget and its preparation, presentation and adoption.
- Acquire knowledge about various financial provisions in Indian constitution and taxation.
- Develop sound understanding of concepts of public revenue and expenditure.
- Understand the role various government agencies in public budgeting.
- Comprehend the meaning and nature of public debt and its pros and cons.

BCH205

Company Law

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

- Acquire sound understanding of Indian Companies Act 2013.
- Envisage company as a person created by law having separate legal existence.
- Communicate effectively using standard legal terminologies.
- Develop understanding of powers and duties of company through its agents.
- Gain knowledge about majority powers and minority rights.
- Understand the process of winding up of a company.

BCH 206

Human Resources Management

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

- Understand the theoretical and practical aspects of HRM.
- Develop sound understanding of concepts of job description, specification, recruitment and selection.
- Understand the concept of performance appraisal process and methods.



- Acquire elementary knowledge of methods of wage payment.
- Understand the concept of morale and discipline.

BCH 301

Accounting for Managerial Decisions

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

- Understand the concept of Management accounting and financial statement analysis.
- Calculate and interpret various ratios related to business performance.
- Understand and prepare fund flow and cash flow statements.
- Comprehend the various types of budgets and their preparation.
- Understand the concepts and applications of marginal costing and variance analysis to solve managerial problems.

BCH 302

Auditing

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

- Gain basic knowledge and understanding of the concept of auditing.
- Understand vouching and its importance to auditing process.
- Gain sound knowledge of various kinds of audit reports.
- Understand the process of verification and valuation of assets.
- Understand the legal provisions associated with the role of company auditor.

BCH 303

Company Accounts

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

- Gain sound knowledge of capital structure of a company and its components.
- Acquire practical understanding of issue, forfeiture, reissue and redemption of shares.
- Acquire practical understanding of issue, forfeiture, reissue and redemption of debentures.
- Prepare the final accounts of a company and make valuation of its shares.



- Understand the provisions related to amalgamation, internal reconstruction and consolidated balance sheet of holding companies.

BCH 304

Business Finance

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

- Understand the various aspects, functions and objectives of business finance.
- Develop sound understanding of various methods of capital budgeting and their applications in evaluating capital projects.
- Understand the need, importance and process of financial planning for business.
- Acquire sound knowledge of concepts of dividend decisions, capitalization and leverage.
- Understand the intricacies of capital structure and working capital management.

BCH 305

Marketing

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

- Analyze contemporary marketing environment and understand the the role of marketing in present day organization.
- Understand the nuances of product planning and development.
- Acquire sound knowledge of pricing, promotion and distribution channels in marketing.
- List out the various stages in product development.

BCH 306

Research Methodology

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

- Understand the meaning of research and various methodologies.
- Acquire knowledge of research problem formulation and research design.
- Develop sound understanding of the sampling process.
- Understand the concepts of data analysis and hypothesis testing.
- Present data in various forms and write effective business reports.



BCH 401

Specialized Accounting

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

- Prepare Revenue account and balance sheet of Insurance companies.
- Understand and prepare the P & L account and balance sheet of banking companies.
- Gain knowledge of the various features of revenue and capital accounts
- Thoroughly understand the various aspects of government accounting and human resources accounting.
- Comprehend the reasons for emergence of inflation accounting and various techniques associated with price level accounting.

BCH 402

Business Communication

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

- Understand the process of communication and the principles of effective communication.
- Comprehend the nuances of corporate communication and the various practices in business communication.
- Develop effective writing skills and to prepare different types of business reports.
- Gain knowledge of the non-verbal aspects of communication and interviewing skills.
- Thoroughly comprehend the modern forms of communicating.

BCH 403

Principles of Insurance

By the end of the course, student will be able to:

- Understand the various aspects of risk and insurance.
- Comprehend the importance of life insurance and the intricacies of life insurance policy.
- Gain knowledge about marine insurance and the pertinent clauses in marine policies.



- Develop understanding of the meaning, scope and importance of fire insurance.
- Understand various types of miscellaneous insurance like motor insurance, crop insurance and health insurance.

BCH 404

Business Ethics

By the end of the course, student will be able to:

- Understand the concept, nature and evolution of ethics.
- Understand the Indian philosophy of work-life balance.
- Comprehend the relationship between ethics and corporate excellence.
- Gain knowledge about the Gandhian philosophy of wealth management.
- Develop understanding of the role of corporate social responsibility.

BCH 405

Organizational Behavior

By the end of the course, student will be able to:

- Understand the impact of global and cultural diversity on OB.
- Gain knowledge about the various approaches to OB and the factors affecting individual behavior.
- Develop understanding of the various aspects of perception, personality, attitude and learning.
- Comprehend the role of group dynamics, team building, motivation and leadership in OB.
- Understand the implications of organizational culture and the concept of organizational change.

BCH 406

Indian Banking System

By the end of the course, student will be able to:

- Understand the meaning, history, functions and importance of banks.
- Gain knowledge about the recent trends in Indian banking sector.
- Develop thorough understanding of the banking regulation act 1949.



- Comprehend the role of Reserve Bank of India and other commercial banks.
- Understand the role and working of Regional Rural Banks and Cooperative Banks in India.

BCH 501

Income Tax Law & Accounts

By the end of the course, student will be able to:

- Understand the meaning and objectives of income tax and list out the important terms as per Income Tax Act 1961.
- Compute taxable income under the head salary.
- Calculate taxable income from house property.
- Gain knowledge about the capital gains.
- Calculate taxable income from other sources and assessment of individual and HUF.

BCH 502

Indirect Taxes

By the end of the course, student will be able to:

- Develop understanding of the features and types of indirect tax.
- Comprehend the various aspects of GST.
- Gain thorough knowledge about the time, place and value of supply.
- Understand the concept of input tax credit, payment under GST.
- Make assessment under GST.
- Develop sound understanding of registration, composition scheme.
- Understand the significance and role of accounts records and audit in GST.

BCH 503

Entrepreneurship & Small Business

By the end of the course, student will be able to:

- Develop understanding of the various aspects of entrepreneurship and the required qualities and characteristics of an entrepreneur.
- Gain knowledge about the various theories of entrepreneurship.
- Comprehend the significance of EDP and the role of women entrepreneur.



- List out the various stages and steps in the promotion of a business venture.
- Understand the process of, and financial and legal requirements of, establishing small business units.

BCH 504

Capital Market & Investment Banking

By the end of the course, student will be able to:

- Develop a thorough understanding of role and functions and components of Indian financial system.
- Gain knowledge about the working of SEBI.
- Understand the intricacies of new issue market.
- Comprehend the various dimensions of investment banking.
- Develop a sound understanding of the various approaches to mergers and acquisitions.

BCH 505

Services Marketing

By the end of the course, student will be able to:

- Develop a thorough understanding of the concept of services marketing and services marketing mix.
- Understand application of marketing in service market and comprehend the services marketing planning.
- Gain knowledge about the attributes of services product.
- List out the factors influencing services pricing.
- Develop sound understanding of the services promotion mix and services distribution.

BCH 506

Industrial Relations

By the end of the course, student will be able to:

- Understand the nature and significance of industrial relations.
- Gain knowledge about the historical development of trade unionism in India.



- Comprehend the concept of grievances and machinery for its redressal.
- Develop understanding of the concept of collective bargaining.
- Gain knowledge about the concept, objectives and forms of worker's participation in management.

BCH 601

Tax Planning & Management

By the end of the course, student will be able to:

- Understand the basic concept of Income Tax.
- Differentiate between tax planning and tax avoidance.
- Compute taxable income of a firm and a company.
- Develop a sound understanding of the assessment procedure.
- Gain knowledge of tax deduction at source and advance payment of tax.
- Understand the process of tax planning in respect of individual, HUF, firm and company.

BCH 602

e-COMMERCE

By the end of the course, student will be able to:

- Comprehend the meaning, concept, needs and advantages of e-commerce.
- Develop a sound understanding of the working of Internet.
- Understand the different electronic payment systems.
- Gain knowledge about the applications of e-commerce in various areas.
- Understand the characteristics of supplier, buyer and intermediary oriented marketplaces.

BCH 603

Financial Services

By the end of the course, student will be able to:

- Develop a sound understanding of the nature, scope and regulatory framework for financial services.
- Differentiate between fund based and non-fund based activities of financial services.
- Gain thorough knowledge of the merchant banking scenario in India.
- Understand the intricacies of underwriting business in India.



- Comprehend the working of credit rating agencies in India.
- Develop a sound knowledge about other financial services like lease financing, mutual funds, housing financing.
- Understand the application of online banking techniques.

BCH 604

International Marketing

By the end of the course, student will be able to:

- Develop sound understanding of the concept, scope and significance of international marketing and to differentiate between international marketing and domestic marketing.
- Understand the role of multinational corporations in international marketing.
- Comprehend the various pertinent decisions related with international marketing.
- Develop thorough understanding of the challenges involved in international advertising and media planning.
- Understand the intricacies of international distribution system.

BCH 605

Labour Laws

By the end of the course, student will be able to:

- Get acquainted with various provisions and amendments of Factory Act 1948 AND Workmen's compensation act 1923.
- Develop sound understanding of the important provisions of Industrial disputes act 1947 and Minimum wages act 1948.
- Get acquainted with various provisions and amendments of Employee's state insurance act 1948.
- Get acquainted with various provisions and amendments of Employee provident fund act 1952 and Payment of gratuity act 1972.

