



## **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.

