

B.COM

2021 SYLLABUS ONWARDS

COURSE OUTCOMES

SEMESTER-1

COURSE CODE:U21COT11

SUBJECT: FINANCIAL ACCOUNTING I

COURSE OUTCOMES:

- 1 Recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.
- 2 Understand the steps involved in locating errors and prepare them to understand the to preparation of final accounts for sole trader
- 3 Outline the concepts of Bills of exchange, Average due date and Account Current
- 4 Examine the concepts of consignment and joint venture.
- 5 Analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.

COURSE CODE:U21COT12

SUBJECT : BUSINESS ORGANISATION AND MANAGEMENT

COURSE OUTCOMES:

- 1 Understand the concepts of business and its forms of organizations involved in sole trader, partnership firms, companies and co-operative societies and public enterprise.
- 2 Analyze the business factors which are involved in sources of finance.
- 3 Explain the functioning of stock exchanges SEBI, DEMAT of shares.
- 4 Remember office functions, layout and accommodation.
- 5 Outline office equipments and EDP.

COURSE CODE:U21COA11

SUBJECT: BUSINESS ECONOMICS

COURSE OUTCOMES:

- 1 Understand the Business systems, the reason for existence of Firms, consumer preference and application of utility analysis and knowing role of business economist.
- 2 Understand and estimate production function, stages of production and forms of production function and laws
- 3 Understand basic concepts of demand and supply and its determinants, the determinants of elasticity and applications of different forecasting techniques.
- 4 Understand cost function, Analysis cost and concepts of relevant costs and revenues.
- 5 Compare and contrast four basic market types, concepts of monopolistic and oligopoly competition and its effect of non-price factors on products and services.

SEMESTER-II

COURSE CODE:U21COT21

SUBJECT: FINANCIAL ACCOUNTING-II

COURSE OUTCOMES:

- 1 Describe the concepts based on depreciation and its methods in books of accounts.
- 2 Outline about the nature of Investment and Royal excluding Sublease.
- 3 Identify the essential characteristics of single entry system.
- 4 Apply the basic concepts of departmental and branch accounting.
- 5 Familiarize the procedure relating to hire purchase and installment in books of accounts

COURSE CODE:U21COT21

SUBJECT: PRINCIPLES OF MARKETING

COURSE OUTCOMES:

- 1 Define the various concepts and terms related to marketing
- 2 explain about various marketing functions
- 3 understand terms of consumer behaviour and examined about different concepts related to consumers.
- 4 Identify the marketing mix and its elements
- 5 Understand different provisions related to trends in emerging markets.

COURSE CODE:U21COA22

SUBJECT: BUSINESS COMMUNICATION

COURSE OUTCOMES:

- 1 Outline the importance of effective business communication
- 2 Understand the intricacies of responding to business related queries
- 3 Categorize effective correspondence with banks, insurance and agencies
- 4 Examine effective response to company secretarial correspondence
- 5 Analyze new innovative and effective ideas for business communication

SEMESTER-III

COURSE CODE:U21COT31

SUBJECT: BUSINESS STATISTICS

COURSE OUTCOMES:

- 1 acquire knowledge about averages to be used in BusinessResearch
- 2 gain knowledge about Standard Deviation, Skewness.
- 3 gain knowledge about the application of Correlation andRegression
- 4 get an in depth knowledge about Index Numbers
- 5 acquire knowledge in Measures of Trend and its application inBusiness Research.

COURSE CODE:U21COA33

SUBJECT: PRINCIPLES OF INSURANCE

COURSE OUTCOMES:

- 1 Recall the different concepts of insurance and its working
- 2 Explain the concept of agent and its working system
- 3 Evaluate the functions of agents and various forms of underwriting

- 4 Analyze the various actuarial aspects relating to insurance companies
- 5 List the basic principles of insurance and various types of it.

COURSE CODE:U21COE311

SUBJECT: HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES:

- 1 understand the recent HRM concepts and its challenges
- 2 know the job analysis for placing the suitable person at the suitable place
- 3 gain the benefits of training and development to the employees of an organisation with a view to attaining goals of the organization
- 4 gain basic knowledge of assessing and techniques of performance appraisal
- 5 understand Compensation and Maintenance of Compensation system

COURSE CODE:U21COE312

SUBJECT: TRAINING AND DEVELOPMENT

COURSE OUTCOMES:

- 1 analyse the training strategies adopted by companies in real situations
- 2 identify training needs of an individual by conducting Training Need Analysis
- 3 differentiate between the applicability of various training strategies and select a strategy based upon the result of TNA
- 4 develop a training and development module
- 5 evaluate and assess the cost and benefits of a training and development programme.

SEMESTER-IV

COURSE CODE:U21COT42

SUBJECT: BUSINESS ENVIRONMENT

COURSE OUTCOMES:

- 1 understand the concept, significance and changing dimensions of Business Environment
- 2 appreciate the importance and impact of changing laws and regulations on a business firm
- 3 learn about emerging dimensions in socio-cultural environment and its relevance for a business firm.
- 4 gain insights on role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization and its impact on business.
- 5 gain insights on patent laws, policy on research and development and new technological developments in Business Environment

COURSE CODE:U21CO44

SUBJECT: BUSINESS MATHEMATICS

COURSE OUTCOMES:

- 1 understand the number system
- 2 understand the set theory
- 3 Know the calculations of indices and surds
- 4 Understand the calculations of interest, annuities and depreciation
- 5 Know the applications of probability distributions and matrices

COURSE CODE:U21COE421

SUBJECT: ELEMENTS OF ECOMMERCE

COURSE OUTCOMES:

- 1 understand basic concepts on e-commerce
- 2 understand various methods on Architectural aspect of e-Commerce.
- 3 gain essential knowledge on security aspect of e-commerce
- 4 gain application knowledge on ecommerce in business.
- 5 gain conceptual knowledge on multimedia in e-commerce

COURSE CODE:U21COE422

SUBJECT: DIGITAL MARKETING

COURSE OUTCOMES:

- 1 identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
- 2 explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
- 3 illustrate the measurement of effectiveness of a digital marketing campaign;
- 4 demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;
- 5 understand the concept of AI in Digital Marketing;

SEMESTER-V

COURSE CODE:U21COT51

SUBJECT: MANAGEMENT ACCOUNTING

COURSE OUTCOMES:

- 1 outline the various concepts relating to management accounting
- 2 analyze financial statements using ratio analysis
- 3 evaluate the working capital management of companies
- 4 comparing various alternatives using marginal costing and decision making
- 5 analyze new budget and budgetary control for organizations

COURSE CODE:U21COT52

SUBJECT: AUDITING

COURSE OUTCOMES:

- 1 define the important concept and rules relating to auditing
- 2 outline the techniques and applicability of internal audit
- 3 analyze the valuation of assets and liabilities in business
- 4 analyze the accounts and auditing the joint stock companies
- 5 examine about investigation and auditing of computerized accounts

COURSE CODE:U21COT53

SUBJECT: INCOME TAX LAW AND PRACTICE

COURSE OUTCOMES:

- 1 outline the various terminologies related to income tax
- 2 understand the method of calculating and levying tax
- 3 apply the various tax laws and available provisions in tax computations

- 4 evaluate the set off and carry forward of losses while calculating personal income
- 5 analyze self-assessment of income and tax computation

COURSE CODE:U21COT54

SUBJECT: ENTREPRENEURIAL DEVELOPMENT

COURSE OUTCOMES:

- 1 recall the importance and role of entrepreneurship as an economic activity
- 2 explain the various process of setting up a startup
- 3 outline the various institutional services to entrepreneur
- 4 analyze the various financial institution available to support entrepreneurs
- 5 list the various subsidies and incentives available for entrepreneurs

COURSE CODE:U21COT55

SUBJECT: BANKING THEORY LAW AND PRACTICE

COURSE OUTCOMES:

- 1 understand the banking legislations and relationship between banker and customer.
- 2 know the various types of bank accounts.
- 3 gain knowledge of negotiable instruments used in banks.
- 4 know the statutory provisions of the banker.
- 5 know the principles and various forms of lending by the banks.

COURSE CODE:U21COE531

SUBJECT: FUNDAMENTALS OF INVESTMENT

COURSE OUTCOME

- 1 explain the basics of investment environment and different investment avenues available
- 2 analyse the types of fixed income securities
- 3 assess the approaches to equity analysis
- 4 apply the techniques portfolio analysis and financial derivatives
- 5 advise how to protect the investors

COURSE CODE:U21COE532

SUBJECT: ARTIFICIAL INTELLIGENCE FOR BUSINESS

COURSE OUTCOME

- 1 identify how the AI is being leveraged by start-ups as a success tool
- 2 analyse and interpret the applicability of AI in HR functions
- 3 explain how algorithms is changing the board room landscape
- 4 discuss the customer services provided by various banks using AI
- 5 demonstrate the role of AI in transforming the retail sector

COURSE CODE:U21COS53

SUBJECT: COMPANY LAW

COURSE OUTCOME

- 1 know the basic concepts of joint stock companies
- 2 understand various types of shares of companies
- 3 know the provisions applicable to directors of a company
- 4 understand the various types of meetings conducted in a company
- 5 understand the provisions applicable for winding up of companies

SEMESTER-VI

COURSE CODE:U21COT61

SUBJECT: CORPORATE ACCOUNTING

COURSE OUTCOME

- 1 develop the skill of preparing entries for issue of shares
- 2 know the accounting entries for underwriting of shares and redemption of preference shares
- 3 knowledge in calculation and valuation of shares and goodwill of companies
- 4 understand the provisions of acquisition of the business
- 5 gain the knowledge in internal and external reconstruction in companies

COURSE CODE:U21COT62

SUBJECT: BUSINESS TAXATION

COURSE OUTCOME

- 1 recall various concepts relating to Indirect tax regime in India
- 2 analyze the concept and applicability of GST in businesses
- 3 compare the GST regime with other indirect tax laws prior to it
- 4 illustrate GST system in own business and other prototypes
- 5 examine the custom law and related duties and taxes

COURSE CODE:U21COT63

SUBJECT: FINANCIAL MARKETS AND INSTITUTIONS

COURSE OUTCOME

- 1 define the basic concepts of financial market
- 2 analyze the working and components of corporate securities market
- 3 explain the functioning of stock exchanges in India
- 4 explain the role of banks and intermediaries in financial market
- 5 apply various trends and new modes in financing

COURSE CODE:U21COT64

SUBJECT: FINANCIAL MANAGEMENT

COURSE OUTCOME

- 1 outline various concepts relating to finance
- 2 list the various techniques of financial planning
- 3 analyze various sources and forms of finance
- 4 examine the various dimensions of capital market and their components
- 5 list the capitalization concept and related theories for decision making

COURSE CODE:U21COT65

SUBJECT: FINANCIAL SERVICES

COURSE OUTCOME

- 1 understand the nature and types of financial services
- 2 understand the various concepts of Hire Purchase system and Mutual Funds
- 3 know the various process of Venture Capital Investment

COURSE CODE:U21COE641

SUBJECT: BUSINESS LAW

COURSE OUTCOME

- 1 assess the various elements related business law and contract
- 2 interpret different type of contract and its features
- 3 explain about the agency system related to creation and termination of agency

- 4 compare between rights and duties of indemnity , guarantee
- 5 examine the distinct between sale and agreement to sell and its features

COURSE CODE:U21COE642

SUBJECT: CORPORATE GOVERNANCE

COURSE OUTCOME

- 1 explain the concept and importance of corporate governance in a business setup
- 2 explain the concept of corporate governance in organisations and its essence for management
- 3 analyse the role of board of directors and shareholders in corporate management
- 4 assess the problems in corporate governance on the basis of major corporate governance failures
- 5 describe corporate governance framework in India

COURSE CODE:U21COS61

SUBJECT: PERSONAL SELLING AND SALESMANSHIP

COURSE OUTCOME

- 1 explain the fundamental concepts Personal Selling
- 2 understand the concepts of theories of selling
- 3 understand the various Concepts in buying motives
- 4 have thorough Knowledge in selling process
- 5 understand the Procedure in sales planning and control

COURSE CODE:U21CON31

SUBJECT: PERSONAL AND FINANCE PLANNING

COURSE OUTCOME

- 1 explain the meaning and appreciate the relevance of Financial Planning
- 2 familiarize with regard to the concept of Investment Planning and its methods
- 3 examine the scope and ways of Personal Tax Planning
- 4 analyze Insurance Planning and its relevance
- 5 develop an insight in to retirement planning and its relevance

COURSE CODE:U21CON42

SUBJECT: COMMERCE(PRACTICAL)

COURSE OUTCOME

- 1 explain the fundamental concepts of banking
- 2 knowledge in taxation practice
- 3 knowledge in practice in online trading
- 4 practice of computer applications in business
- 5 knowledge in entrepreneurial practice

