



SLC(University of Delhi)
Shyam Lal College



Programme Specific Outcomes and Course Outcomes
B.Com.(H)

Programme Specific Outcomes:

Programme	Programme Specific Outcomes
<p>B.Com (H)</p>	<p>PSO-1: It instil in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world.</p> <p>PSO-2: It intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students.</p> <p>PSO-3: It envisages the students to demonstrate inclusive knowledge of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc.</p> <p>PSO-4: The students will be made capable of using modern ways and means of dealing with issues arising in the dynamic business world and will also help them tackle the resistances.</p> <p>PSO-5: Students will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem solving approach.</p> <p>PSO-6: Students are exposed to the pedagogy that helps them understand real life situations through case-studies. It aims at building the basic ability to think critically, evaluate dispassionately and solve complex problems creatively.</p> <p>PSO-7: The students would be able to think from diverse perspectives and suggest solutions according to their own sensibilities.</p> <p>PSO-8: It inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition.</p> <p>PSO-9: It not only infuses into the students the skillset and competence required to maintain the national standards but also makes them competent enough to be capable of comprehending international frameworks keeping in view research aspects in consideration.</p> <p>PSO-10: Understand the need of the current business world and make students capable to look at various aspects from global perspective. It</p>

	<p>also aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.</p> <p>PSO-11: It would also help in making responsible citizens and facilitate character building.</p> <p>PSO-12: It broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them inquisitive to raise concerns and act accordingly. The students are driven to develop an attitude of life-long learning.</p> <p>PSO-13: It enables the students to be technologically updated as it has courses like computerised accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. Components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.</p> <p>PSO-14: It give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.</p> <p>PSO-15: It enables the student to analyse the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the student how to move sequentially in order to solve a problem effectively.</p> <p>PSO-16: It enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions</p>
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Course Outcomes:

Semester 1:

Course Name	Learning Outcomes
BCH 1.2-FINANCIAL	CO1: understand the theoretical framework of accounting and to

ACCOUNTING	<p>prepare financial statements.</p> <p>CO2: explain and determine depreciation and value of inventory.</p> <p>CO3: learn accounting for hire purchase transactions, leases, branches and departments.</p> <p>CO4: understand the concepts of partnership firm and prepare accounts for dissolution of a partnership firm.</p> <p>CO5: develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.</p>
BCH 1.3- BUSINESS LAW	<p>CO1: understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.</p> <p>CO2: be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.</p> <p>CO3: equip the students about the legitimate rights and obligations under The Sale of Goods Act</p> <p>CO4: enable with skills to initiate entrepreneurial ventures as LLP.</p> <p>CO5: understand the fundamentals of Internet based activities under The Information and Technology Act.</p>
BCH 1.4(b): BUSINESS ORGANISATION AND MANAGEMENT	<p>CO1: learn business activities to compete in competitive world.</p> <p>CO2: understand entrepreneurship from local to international perspective.</p> <p>CO3: evaluate the application of functional areas of business activity.</p> <p>CO4: analyze decision making and communication.</p> <p>CO5: evaluate the impact of legal, social, and economic environment on business.</p>
BCH 1.4 PRINCIPLES OF MICRO ECONOMICS	<p>CO1: The course introduces the students to the first course in Economics from the perspective of individual decision making as consumers and producers.</p> <p>CO2: The students learn some basic principles of microeconomics, interactions of supply and demand and characteristics of perfect and imperfect markets.</p>
BCH	CO1: Gain in-depth knowledge on natural resources and resources

1.1ENVIRONMENTAL STUDIES	<p>that sustain life and govern economy</p> <p>CO2: Understand the consequences of human action on the web of life, globe; economy and quality of human life</p> <p>CO3: Develop critical thinking for shaping strategies (scientific, social, economic, administrative and legal) for environmental protection, conservation of biodiversity, environmental equity and sustainable development</p> <p>CO4: Acquire values and attitudes towards understanding complex environmental- economic- social challenges and active participation in solving current environmental problems and preventing the future ones.</p> <p>CO5: Adopt sustainability as a practice in life, society and industry.</p>
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Semester 2:

Course Name	Learning Outcomes
BCH 2.2: CORPORATE ACCOUNTING	<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 cash flow statements.</p> <p>CO4: understand the accounting for amalgamation and liquidation of companies.</p> <p>CO5: prepare consolidated balance sheet for Holding company.</p>
BCH 2.3- CORPORATE LAWS	<p>CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under.</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>

	CO5: comprehend and evaluate working of depositories and their functions in stock markets.
BCH 2.4 INTRODUCTORY MACRO ECONOMICS	CO1: This course will allow students to understand the basic functioning of the macroeconomy.

Semester 3:

Course Name	Learning Outcomes
BCH 3.1: HUMAN RESOURCE MANAGEMENT	<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>
BCH 3.2: INCOME TAX LAW AND PRACTICE	<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>
BCH 3.3: MANAGEMENT PRINCIPLES AND APPLICATIONS	<p>CO1: understand the evolution of management and apprehend its effect on future managers.</p> <p>CO2: analyze how organisations adapt to an uncertain environment</p>

	<p>and decipher decision making techniques managers use to influence and control the internal environment.</p> <p>CO3: comprehend the changes happening in organisation structure over time.</p> <p>CO4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.</p> <p>CO5: appreciate the changing dynamics of management practice.</p>
BCH 3.4 INDIAN ECONOMICS	<p>CO1: This course will help students understand the key issues related to the Indian economy.</p> <p>CO2: It will broaden their horizons and enable them to analyze current economic policy thus improving their chances of getting employed, and be more effective, in positions of responsibility and decision making.</p> <p>CO3: The course also serves as the base for further study of sector specific policy discussion that is pursued in the course in the next semester.</p>
BCH 3.4 ENGLISH	<p>CO-1: The course introduces students to, and familiarises them with, the basic concepts of language and linguistic theories.</p>
BCH 3.4(c): FUNDAMENTALS OF MARKETING (Generic Elective)	<p>CO1: learn the basic concepts and principles of marketing and to develop their conceptual skill to be able to manage marketing operations of a business firm.</p> <p>CO2: understand the complexities involved in various targeting and positioning decisions.</p> <p>CO3: take effective decisions for launching new products and to understand the implications of different pricing strategies.</p> <p>CO4: develop the skills to design the promotion-mix strategies</p> <p>CO5: familiarize about the current trends in marketing to take proactive measures while taking marketing decisions</p>
BCH 3.5(a): E-COMMERCE	<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>
<p>BCH 3.5(B): PERSONAL TAX PLANNING</p>	<p>CO1: understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income.</p> <p>CO2: apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages.</p> <p>CO3: devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.</p> <p>CO4: use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.</p> <p>CO5: use deductions to reduce taxable income and use rebates to reduce tax liability.</p>

Semester 4:

Course Name	Learning Outcomes
<p>BCH 4.1: COST ACCOUNTING</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 book keeping systems and</p>

	reconciliation of cost and financial account profits
BCH 4.2: BUSINESS MATHEMATICS	<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>
BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS	<p>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>
BCH 4.5(e): E-FILING OF RETURNS	<p>CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.</p> <p>CO2: understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.</p> <p>CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns.</p> <p>CO4: become aware of the basic framework and structure of GST,</p>

	including the meaning of input tax credit and the process of its utilization. CO5: know about various types of GST returns and their filing.
BCH 4.4 INDIAN ECONOMY	CO1: Students will have capability to understand government policies and will enable informed participation in economic decision making, thus improving their employment prospects and career advancement.

Semester 5:

Course Name	Learning Outcomes
BCH 5.1: PRINCIPLES OF MARKETING	<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 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>
BCH 5.2: FINANCIAL MANAGEMENT	<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>
BCH 5.3(a): MANAGEMENT ACCOUNTING	CO1: understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting—Financial, Cost and Managerial;

	<p>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> <p>CO5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing.</p>
<p>BCH 5.3(b): ORGANISATIONAL BEHAVIOR</p>	<p>CO1: understand the development of organisational behavior and its importance in managing people at the workplace.</p> <p>CO2: understand how individuals behave under different conditions and why individuals behave as they do.</p> <p>CO3: appreciate different theories of motivation.</p> <p>CO4: critically evaluate leadership styles and strategies.</p> <p>CO5: critically evaluate the potential effects of organisation culture and stress on behavior in organisation so as to direct the same towards predetermined goals.</p>
<p>BCH 5.4(c): ADVERTISING AND PERSONAL SELLING</p>	<p>CO1: understand the communication objectives behind advertising and promotions.</p> <p>CO2: understand the various advertising and media elements in the advertising decisions.</p> <p>CO3: identify the ethical and legal issues of advertising.</p> <p>CO4: comprehend the importance and role of personal selling.</p> <p>CO5: understand the process of personal selling.</p>

Semester 6:

Course Name	Learning Outcomes
BCH 6.1: AUDITING AND CORPORATE GOVERNANCE	<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 framework for an organisation provided by different regulatory bodies in India and Abroad.</p> <p>CO5: recognise the essence of ethics in business.</p>
BCH 6.2: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW	<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>
BCH 6.3(a): FUNDAMENTALS OF INVESTMENT	<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 investor's protection framework.</p>

**BCH 6.4(d):
INTERNATIONAL
BUSINESS**

CO1: understand the process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment.

CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components.

CO3: understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank.

CO4: familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.

CO5: critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.