



(University of Delhi)
Shyam Lal College



Programme Specific Outcomes and Course Outcomes

B.Com. (P)

Programme Specific Outcomes

Programme	Programme Specific Outcomes
B.Com (P)	<p>PSO-1: It instill in students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend, analyses and evaluate the current economic/business scenario of the country and the world at large.</p> <p>PSO-2: To develop in students the capability to transform theoretical and conceptual knowledge into practical problem-solving approach using critical thinking.</p> <p>PSO-3: Develop skills which would help them undertake research and innovations in commerce and would enhance their employability.</p> <p>PSO-4: It envisages the students demonstrating fundamental knowledge of the areas related to finance accounting, human resource management, international business, corporate and business laws, taxation, marketing etc. The students will be made capable of evaluating diverse perspectives provided by the prism of these areas and a comprehensive picture of business situations, using modern ways and means of dealing with issues arising in the dynamic business world.</p> <p>PSO-5: It acquaints the students with problem solving techniques by providing them with real life situations through case-studies.</p> <p>PSO-6: It provides opportunities for students to develop analytical reasoning through their active participation and involvement in teaching-learning process as envisioned in the student centric approach.</p> <p>PSO-7: 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. They shall be able to gain insight into the need to balance the aspects of collaboration and competition for healthier delivery to society whose hallmark currently is fierce competition.</p> <p>PSO-8: It makes the students to understand the need of the current business world and make them capable to view different aspects and dimensions from global perspective. Students are encouraged to seek deeper understanding of issues and develop research abilities.</p> <p>PSO-9: It also trains the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the period of time.</p>

PSO-10: It develops a sense of attitude towards life-long learning as the world of business is constantly in a state of flux.

PSO-11: It inculcate management skills like teamwork, cooperation, motivation and leadership etc. that help build the character of a future employee and facilitate him/her in inspiring others in an organisation. It would be able to make the students capable of handling present complexities and future challenges.

PSO-12: It helps the students to acquire the knowledge of computers and become digitally literate by learning basics of computers and computerised accounting, thus becoming self-reliant.

Course Outcomes

Semester 1

Course Name	Learning Outcomes	Programme Specific Outcomes are Attained by
BCP: DSC- 1.1 Business Organisation and Management	<p>CO-1: explain the dynamics of business organisations and recent management practices</p> <p>CO-2: describe varied perspectives related to the business environment and entrepreneurship.</p> <p>CO-3: analyse how the organisations adapt to an uncertain environment and decipher decisionmaking techniques.</p> <p>CO-4: analyse the relationship amongst functions of management i.e. planning, organizing, directing and controlling.</p> <p>CO-5: analyse the change in the working pattern of modern organisations.</p>	<ol style="list-style-type: none"> 1. The students are made aware of different perspectives of business organisations and management practices by means of classroom teaching and case studies. 2. The students are encouraged to analyze the real world situations by relating concepts to real life scenarios.

<p>BCP: DSC- 1.2 Business Laws</p>	<p>CO-1: examine basic aspects of contracts vis-a-vis agreements and subsequently enter into valid business propositions.</p> <p>CO-2: describe various modes of discharge of contract and remedies available in case of a breach.</p> <p>CO-3: recognize and differentiate between the special contracts</p> <p>CO-4: analyse the rights and obligations under the Sale of Goods Act.</p> <p>CO-5: apply skills to form and manage entrepreneurial ventures as LLP.</p>	<ol style="list-style-type: none"> 1. The students learn basic aspects of contracts and other Acts under Business laws. 2. The laws are highly relevant in real life as concepts are related to real life case laws. 3. The students are made aware of concepts by means of classroom instruction
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<p>BCP: DSC- 1.3 Financial Accounting</p>	<p>CO-1: apply the generally accepted accounting principles while recording transactions and preparing financial statements CO-2: demonstrate the accounting process under a computerised accounting system. CO-3: measure business income applying relevant accounting standards. CO-4: evaluate the impact of depreciation and inventories on Business Income. CO-5: prepare the Financial Statements of sole proprietor firms and Not-For Profit Organisations. CO-6: prepare the accounts for Inland Branches, Departments and Leases.</p>	<ol style="list-style-type: none"> 1. The students are made aware of different accounting concepts by way of classroom instruction. 2. The students get hands-on experience of preparing trading and profit and loss account and balance sheet using Tally Prime software.
<p>BCP: VAC- Financial Literacy</p>	<p>CO-1: familiarity with different aspects of financial literacy such as savings, investment, taxation and insurance CO-2: understanding the relevance and process of financial planning CO-3: promote financial well being</p>	<ol style="list-style-type: none"> 1. Hands on training through excel 2. Case study and projects discussions 3. Real life cases of ITR filing
<p>BCP: VAC- Emotional Intelligence</p>	<p>CO-1: introduce the concept of emotional intelligence, its models and components. CO-2: understand the significance of emotional intelligence in self-growth and building effective relationships CO-3: identify the measures of emotional intelligence</p>	<ol style="list-style-type: none"> 1. Interactive teaching 2. Real life case studies 3. Projects and presentation on emotional intelligence.
<p>BCP: SEC- Finance for Everyone</p>	<p>CO-1: to understand the importance of financial literacy and the institutions providing financial</p>	<ol style="list-style-type: none"> 1. To offer an integrated approach to the understanding of concepts and applications of financial planning through group discussion

	<p>services</p> <p>CO-2: to prepare a financial plan, budget and manage personal finances</p> <p>CO-3: to open, avail and manage services offered by banks, post offices</p> <p>CO-4: to plan for life insurance and property insurance</p> <p>CO-5: to choose instruments for investment in shares</p>	<p>2. To help the students in their financial planning through real life cases.</p>
BCP: SEC – Digital Marketing	<p>CO-1: to understand the importance of oral and written communication in day to day working of the organization.</p> <p>CO-2: to develop the inter personal skills and problem-solving skills</p> <p>CO-3: to understand the role of body language in effective communication.</p>	<p>1. To develop inter personal and effective communication skills through discussions</p> <p>2. To develop problem solving skills and understand its influence on behavior and attitudes of individuals through role model, projects, case studies.</p>
BCP: SEC- Innovation and entrepreneurship	<p>CO-1: identify and comprehend the concepts of creativity, innovation and invention in various contexts.</p> <p>CO-2: enrich their theoretical and conceptual foundations in entrepreneurship.</p> <p>CO-3: gain hands-on experience that shall empower them to identify business and social opportunities and venture in the entrepreneurial landscape.</p> <p>CO-4: prepare themselves to take informed decisions in establishing start-ups and ongoing innovation in organisations</p>	<p>1. Experiential learning through inquiry driven case studies</p> <p>2. Real-life case studies and projects especially projects</p> <p>3. Interactive teaching</p> <p>4. Group discussions</p>
BCP: SEC- Personal Financial Planning	<p>CO-1: students will be able to understand the meaning and appreciate the relevance of financial planning.</p> <p>CO-2: students will be able to understand the concept of investment planning and its methods.</p> <p>CO-3: students will be able to examine the scope and ways of personal tax planning.</p>	<p>1. Real life case studies</p> <p>2. Group discussion</p> <p>3. Prepare tax planning for an individual</p> <p>4. Presentations</p>

CO-4: students will be able to analyse insurance planning and its relevance.
CO-5: After studying this course, students will be able to develop insight into retirement planning and its relevance.

Semester 2

Course Name	Learning Outcomes	Programme Specific Outcomes are Attained by
BCP: DSC -2.1 Corporate Accounting	CO-1: analyse the matters related to issues of share capital, debentures, bonus shares, redemption of preferences shares and debentures of a company. CO-2: prepare financial statements of companies manually as well as using online software CO-3: interpret the valuation of intangible assets and shares CO-4: describe accounting for Amalgamation and Internal Reconstruction of Companies. Prepare Annual Reports of companies and analyse the voluntary and mandatory information contained in them	<ol style="list-style-type: none"> 1. The students learn to prepare financials of companies as per the relevant standards and Acts 2. The students learn how to account for amalgamation, consolidation and liquidation by doing practical questions
BCP: DSC - 2.2 Company Law	CO-1: analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules CO-2: prepare the basic legal documents required for formation of a company CO-3: analyse the process and documents required for raising capital for the company CO-4: analyse the managerial composition of companies and examine the process of company meetings.	<ol style="list-style-type: none"> 1. The students understand the legal and regulatory aspects of different company laws by means of classroom teaching. 2. The students are apprised of different dimensions of the laws by solving different case laws. 3. The students learn how to account for practical aspects like how to conduct meetings, dividend distribution as they discuss different cases regarding the same
BCP: DSC - 2.3 Human Resource Management	CO-1: evaluate the importance of contemporary and emerging HR issues CO-2: analyse the concepts and sources of recruitment and selection process CO-3: devise employee training and development programs	<ol style="list-style-type: none"> 1. Developing sensitivity towards creating empathetic human relationships to create an amicable work environment. 2. Designing human resource

	<p>CO-4: design performance appraisal techniques and compensation schemes</p> <p>CO-5: design HR policies for employee engagement and experience; grievances redressal, employee health, safety, welfare, social security, and stress-free work-life balance</p>	<p>plan with a focus on contemporary and emerging HR issues.</p>
<p>BCP: VAC- Financial Literacy</p>	<p>CO-1: familiarity with different aspects of financial literacy such as savings, investment, taxation and insurance</p> <p>CO-2: understanding the relevance and process of financial planning</p> <p>CO-3: promote financial well being</p>	<ol style="list-style-type: none"> 1. Hands on training through excel 2. Case study and projects discussions 3. Real life cases of ITR filing
<p>BCP: VAC- Emotional Intelligence</p>	<p>CO-1: introduce the concept of emotional intelligence, its models and components.</p> <p>CO-2: understand the significance of emotional intelligence in self-growth and building effective relationships</p> <p>CO-3: Identify the measures of emotional intelligence</p>	<ol style="list-style-type: none"> 1. Interactive teaching 2. Real life case studies 3. Projects and presentation on emotional intelligence.
<p>BCP: SEC- Finance for Everyone</p>	<p>CO-1: to understand the importance of financial literacy and the institutions providing financial services</p> <p>CO-2: to prepare a financial plan, budget and manage personal finances</p> <p>CO-3: to open, avail and manage services offered by banks, post offices</p> <p>CO-4: to plan for life insurance and property insurance</p> <p>CO-5: to choose instruments for investment in shares</p>	<ol style="list-style-type: none"> 1. To offer an integrated approach to the understanding of concepts and applications of financial planning through group discussion 2. To help the students in their financial planning through real life cases.
<p>BCP: SEC – Digital Marketing</p>	<p>CO-1: to understand the importance of oral and written communication in day to day working of the organization.</p> <p>CO-2: to develop the inter personal skills and problem-solving skills</p> <p>CO-3: to understand the role of body language in effective communication.</p>	<ol style="list-style-type: none"> 1. To develop inter personal and effective communication skills through discussions 2. To develop problem solving skills and understand its influence on behavior and attitudes of individuals through role model, projects, case studies.

<p>BCP: SEC- Innovation and entrepreneurship</p>	<p>CO-1: identify and comprehend the concepts of creativity, innovation and invention in various contexts. CO-2: enrich their theoretical and conceptual foundations in entrepreneurship. CO-3: gain hands-on experience that shall empower them to identify business and social opportunities and venture in the entrepreneurial landscape. CO-4: prepare themselves to take informed decisions in establishing start-ups and ongoing innovation in organisations</p>	<ol style="list-style-type: none"> 1. Experiential learning through inquiry driven case studies 2. Real-life case studies and projects especially projects 3. Interactive teaching 4. Group discussions
<p>BCP: SEC- Personal Financial Planning</p>	<p>CO-1: students will be able to understand the meaning and appreciate the relevance of financial planning. CO-2: students will be able to understand the concept of investment planning and its methods. CO-3: students will be able to examine the scope and ways of personal tax planning. CO-4: students will be able to analyse insurance planning and its relevance. CO-5: After studying this course, students will be able to develop insight into retirement planning and its relevance.</p>	<ol style="list-style-type: none"> 1. Real life case studies 2. Group discussion 3. Prepare tax planning for an individual 4. Presentations

Semester 3

Course Name	Learning Outcomes	How Course Learning Outcomes Are Attained
BC 3.1: COMPANYLAW	<p>CO-1: understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.</p> <p>CO-2: comprehend and appropriately use the basic legal documents essential for operations and management of company.</p> <p>CO-3: distinguish between varied company processes, meetings and decisions.</p> <p>CO-4: know the framework of dividend distribution and role of auditors in a company.</p> <p>CO-5: understand and evaluate working of depositories and their functions for working in stock market.</p>	<ol style="list-style-type: none">1. By giving practical knowledge to students about case laws.2. By giving different projects about company Law

**BC 3.2: INCOME TAXLAW
& PRACTICE**

CO-1: understand the basic concepts in the law of income tax and determine the residential status of different persons.

CO-2: identify the five heads in which income is categorised and to compute income under the heads 'Salaries' and 'Income from House Property'.

CO-3: compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources'.

CO-4: understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act.

CO-5: compute tax liability of individuals and firms and understand the provisions of filing return of income.

1. By practically showing them the income tax website.
2. By practically doing income tax return.
3. By making them understand about income tax act.

BC 3.4 (a): COMPUTER APPLICATIONS IN BUSINESS

CO-1: handle document creation for communication.

CO-2: acquire skills to create and make good presentations.

CO-3: make various computations in the area of accounting and finance and present business data using appropriate charts.

CO-4: process and analyze the business data and generalize the work sheets for better understanding of the business environment and decision making.

CO-5: understand and apply the various database concepts and tools in the related business areas.

1. By practically doing MS word in the computer lab.
2. By practically doing MS power point in the computer lab.
3. By practically doing MS excel in the computer lab.
4. By practically doing MS Access in the computer lab.

Semester 4

Course Name	Learning Outcomes	How Course Learning Outcomes Are Attained
<p>BC 4.2: CORPORATE ACCOUNTING</p>	<p>CO-1: develop an understanding of accounting for share capital and debentures.</p> <p>CO-2: prepare financial statements of a company.</p> <p>CO-3: develop understanding of cash flow statements.</p> <p>CO-4: understand the accounting for amalgamation of companies.</p> <p>CO-5: prepare consolidated balance sheet for Holding company.</p>	<ol style="list-style-type: none"> 1. By giving basic and practical knowledge about corporate accounting. 2. By showing balance sheet of different companies 3. By giving different Assignments on the relevant topics.
<p>BC 4.3: COST ACCOUNTING</p>	<p>CO-1: understand conceptual framework of Cost Accounting.</p> <p>CO-2: understand in detail the accounting and control of material and labour cost.</p> <p>CO-3: understand classification, allocation, apportionment and absorption of overheads in cost determination.</p> <p>CO-4: calculate the cost of products, jobs, contracts, processes and services.</p> <p>CO-5: have basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.</p>	<ol style="list-style-type: none"> 1. By giving basic knowledge about cost Accounting. 2. By giving basic knowledge about cost Accounting book keeping systems. 3. By the way of various practical examples

<p>BC 4.4 (a): E-COMMERCE</p>	<p>CO-1: understand the basics of E-commerce, current and emerging business models.</p> <p>CO-2: familiarize with basic business operations such as sales, marketing, HR etc. on the web.</p> <p>CO-3: enhance the students' skills for designing and developing website.</p> <p>CO-4: identify the emerging modes of e-payment.</p> <p>CO-5: understand the importance of security, privacy, ethical and legal issues of e-commerce.</p>	<ol style="list-style-type: none"> 1. By giving knowledge about different business models of e-commerce. 2. By giving different projects on E-commerce. 3. By making students understand the importance of security and privacy in digital technology time
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Semester 5

Course Name	Learning Outcomes	How Course Learning Outcomes Are Attained
<p>BC 5.1 (a): HUMAN RESOURCE MANAGEMENT</p>	<p>CO-1: understand the concept of HRM and its role in effective business administration.</p> <p>CO-2: understand the role of recruitment and selection in relation to organisation's business and HRM objectives.</p> <p>CO-3: explain the importance of performance management system in enhancing employee performance.</p> <p>CO-4: design compensation schemes that are cost effective, increase productivity of the workforce, and comply with the legal framework.</p> <p>CO-5: recognize emerging horizons of HRM and also enduring international HRM, e- HRM, HRIS.</p>	<ol style="list-style-type: none"> 1. The students understand various companies HRM Departments and performance management system by classroom teaching. 2. The students know the recent trends in HRM by means of PPTs. 3. The students discussed about the challenges of HRM and how they can be overcome by means of group discussions.
<p>BC 5.1 (b): PRINCIPLES OF MARKETING</p>	<p>CO-1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p>CO-2: understand the dynamics of consumer behaviour and process of market selection through STP stages.</p> <p>CO-3: learn about marketing decisions related to product produced by a firm.</p> <p>CO-4: learn about marketing decisions involving product pricing and its distribution.</p> <p>CO-5: learn marketing decisions involving product promotion.</p>	<ol style="list-style-type: none"> 1. The students acquired the knowledge of marketing by classroom teaching. 2. The students get in-depth understanding about consumer behavior by way of assignments. 3. The students examined marketing decisions by real scenario examples.

BC 5.1 (c): AUDITING AND CORPORATE GOVERNANCE

CO-1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.

CO-2: understand the concept of corporate governance in organisations and its essence for management.

CO-3: provide and assimilate information leading to failure of organisation and corporate scams.

CO-4: comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad.

CO-5: recognise the essence of ethics in business.

- 1.** The students understand the concept of auditing and corporate governance by way of classroom lectures.
- 2.** The students examine various corporate scams by doing assignments.
- 3.** The students are encouraged to analyze the business ethics.

<p>BC 5.2 (a): FUNDAMENTALS OF FINANCIAL MANAGEMENT</p>	<p>CO-1: explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.</p> <p>CO-2: analyze Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.</p> <p>CO-3: examine various Capital structure theories and estimating cost of capital.</p> <p>CO-4: critically examine basic Theories and policies of Dividend.</p> <p>CO-5: estimate working capital along with an overview of cash receivables and inventory management.</p>	<ol style="list-style-type: none"> 1. The students know the concept financial management by means of classroom teaching. 2. The students analyse the various Capital Budgeting Process and Techniques by way of practical questions. 3. The students examine the cash receivables and inventory management by doing practical questions.
<p>BC 5.3 (b): ADVERTISING</p>	<p>CO-1: understand the communication objectives behind advertising and promotions.</p> <p>CO-2: recognize the various types of advertising and media elements.</p> <p>CO-3: identify the ethical and legal issues of advertising.</p> <p>CO-4: comprehend the nature and role of advertising agencies.</p> <p>CO-5: familiarize with the process of media planning & decision making.</p>	<ol style="list-style-type: none"> 1. The students get comprehensive knowledge of advertising by classroom teaching. 2. The students examined the issues of advertising by doing class assignments. 3. The students are able to know the media planning by case studies.

**BC 5.4 PRINCIPLES OF
MICRO ECONOMICS**

CO-1:The course introduces the students to the first course in Economics from the perspective of individual decision making as consumers and producers.

CO-2:The students learn some basic principles of microeconomics, interactions of supply and demand and characteristics of perfect and imperfect markets.

1. The students understand basic concepts of economics that are extremely associated to real life situations.
2. The students are able to connect things to the practical world as they undertake projects and assignments on the same.

Semester 6

Course Name	Learning Outcomes	How Course Learning Outcomes Are Attained
<p style="text-align: center;">BC 6.1 (c): MANAGEMENT ACCOUNTING</p>	<p>CO-1: understand thoroughly the conceptual framework of Management Accounting; different forms of accounting—Financial, Cost and Managerial; types of costs for decision making and cost control; cost control and cost reduction.</p> <p>CO-2: 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 their application in businesses.</p> <p>CO-3: understand the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.</p> <p>CO-4: understand preparation of various types of budgets and budgetary control system as a tool of managerial planning and control; 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>	<ol style="list-style-type: none"> 1. By giving the full understanding of Management Accounting with the help of group discussion. 2. By making them able to prepare income statements and understand cost-volume-profit analysis and break-even analysis by using mathematical and graphical approaches. 3. By giving them different projects and assignments related to the topic.

	<p>CO-5: have basic understanding of techniques of performance measurement such as Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing.</p>	
<p>BC 6.2 (b): FUNDAMENTALS OF INVESTMENT</p>	<p>CO-1: acquaint with the Investment Environment and concept of Return & Risk.</p> <p>CO-2: develop the understanding of Bond valuation & role of Credit Rating agencies.</p> <p>CO-3: understand the methods of Equity analysis approaches.</p> <p>CO-4: analyze two securities portfolio using Harry Markowitz model and CAPM, Mutual Funds and Financial derivatives.</p> <p>CO-5: examine investors' protection framework.</p>	<ol style="list-style-type: none"> 1. By explaining Investment Environment and Risk associated in this. 2. By making them clear about role of Credit Rating agencies. 3. By giving assignments on securities portfolio and Financial derivatives.
<p>BC 6.3 (a): PERSONAL SELLING AND SALESMANSHIP</p>	<p>CO-1: comprehend the importance and role of personal selling.</p> <p>CO-2: identify with the process of personal selling.</p> <p>CO-3: analyse the effectiveness of personal selling.</p> <p>CO-4: comprehend the concept of salesmanship.</p> <p>CO-5: acquaint with the essential qualities required for salesmanship.</p>	<ol style="list-style-type: none"> 1. By giving them knowledge of personal selling. 2. By providing various projects on personal selling and salesmanship. 3. By making them familiar with topic through real life examples.

**B C 6.4(A) PRINCIPLES OF
MACRO ECONOMICS**

CO-1:This course will allow students to understand the basic functioning of the macroeconomy.

1. By encouraging the discussion about the macro economy.
2. By giving different assignments and project on the same topic.