



(University of Delhi)
Shyam Lal College



Programme Specific Outcomes and Course Outcomes

B.Com. (H)

Programme Specific Outcomes

Programme	Programme Specific Outcomes
B.Com (H)	<p>PSO-1: It instill 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>

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.

PSO-11: It would also help in making responsible citizens and facilitate character building.

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.

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.

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.

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.

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

Course Outcomes

Semester 1

Course Name	Learning Outcomes	Programme Specific Outcomes are Attained by
BCH: DSC- 1.1 Management Principles and Applications	<p>CO-1: describe the various levels of management and applicability of management principles.</p> <p>CO-2: evaluate a company's competitive landscape as per Porter's Five-force model.</p> <p>CO-3: demonstrate various types of authority, delegation and decentralization in authority</p> <p>CO-4: demonstrate various types of leadership styles and identify the motivation techniques used by leaders.</p> <p>CO-5: discuss the impact of emerging issues in management.</p>	<ol style="list-style-type: none"> 1. Understanding the nuances of authority, responsibility & accountability through presentation, group discussion. 2. Getting a comprehensive view of various styles of leadership and techniques of motivation by real life examples 3. By making students understand the paradigm shift of management through case study
BCH: DSC- 1.2 Business Laws	<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 through chalk and talk, cases, presentations. 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 instructions

<p>BCH: 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>BCH: 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

BCH:GE-Business Organisation

CO-1: examine the dynamics of the most suitable form of business organisation in different situations.
CO-2: evaluate the various elements affecting the business environment.
CO-3: analyse business models for different organisations.
CO-4: record and report emerging issues and challenges of business organisations.
CO-5: evaluate changes in the working pattern of modern organisations

1. Students can identify various elements affecting the business environment and conduct a SWOT analysis for the company identified.
2. visit different enterprises and present a report on business models followed by them through a comparative analysis.
3. identify changes in the working pattern of modern organisations.
4. Group discussion, presentations on case studies related to real life corporates

BCH: VAC- Emotional Intelligence

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

1. Interactive teaching
2. Real life case studies
3. Projects and presentation on emotional intelligence.

<p>BCH: SEC- Finance for Everyone</p>	<p>CO-1: to understand the importance of financial literacy and the institutions providing financial services CO-2: to prepare a financial plan, budget and manage personal finances CO-3: to open, avail and manage services offered by banks, post offices CO-4: to plan for life insurance and property insurance 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>BCH: SEC – Digital Marketing</p>	<p>CO-1: to understand the importance of oral and written communication in day to day working of the organization. CO-2: to develop the inter personal skills and problem-solving skills 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.

BCH: SEC- Innovation and entrepreneurship

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

1. Experiential learning through inquiry driven case studies
2. Real-life case studies and projects especially projects
3. Interactive teaching
4. Group discussions

BCH: SEC- Personal Financial Planning

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.

1. Real life case studies
2. Group discussion
3. Prepare tax planning for an individual
4. Presentations

Semester 2

Course Name	Learning Outcomes	Programme Specific Outcomes are Attained by
BCH: DSC 2.1 Corporate Accounting	<p>CO-1: analyse the matters related to issues of share capital, debentures, bonus shares, redemption of preferences shares and debentures of a company.</p> <p>CO-2: prepare financial statements of companies manually as well as using online software</p> <p>CO-3: interpret the valuation of intangible assets and shares</p> <p>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.</p>	<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
DSC 2.2 Company Law	<p>CO-1: analyse the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act, 2013 and Rules</p> <p>CO-2: prepare the basic legal documents required for formation of a company</p> <p>CO-3: analyse the process and documents required for raising capital for the company</p> <p>CO-4: analyse the managerial composition of companies and examine the process of company meetings.</p>	<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
DSC 2.3 Human Resource Management	<p>CO-1: evaluate the importance of contemporary and emerging HR issues</p> <p>CO-2: analyse the concepts and sources of recruitment and selection process</p> <p>CO-3: Devise employee training and development programs</p> <p>CO-4: design performance appraisal techniques and compensation schemes</p> <p>CO-5: design HR policies for employee engagement and experience; grievances redressal,</p>	<ol style="list-style-type: none"> 1. Developing sensitivity towards creating empathetic human relationships to create an amicable work environment by projects 2. Designing human resource plan with a focus on contemporary and emerging HR issues through case study and presentations.

	employee health, safety, welfare, social security, and stress-free work-life balance	
BCH: GE- Communication in Management	<p>CO-1: analyse the need of communication in management</p> <p>CO-2: interpret the need for effective listening</p> <p>CO-3: examine the concepts of written and spoken communication</p> <p>CO-4: summarise business reports and proposals</p>	<ol style="list-style-type: none"> 1. Group discussion 2. Mock Interviews 3. Presentations 4. Interactive learning using case studies.
BCH: VAC- Financial Literacy	<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
BCH: VAC- Emotional Intelligence	<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.
BCH: SEC- Finance for Everyone	<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.
BCH: SEC – Digital Marketing	<p>CO-1: to understand the importance of oral and written communication in day to day</p>	<ol style="list-style-type: none"> 1. To develop inter personal and effective communication skills through discussions

	<p>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>2. To develop problem solving skills and understand its influence on behavior and attitudes of individuals through role model, projects, case studies.</p>
BCH: 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>
BCH: 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>CO-4: students will be able to analyse insurance planning and its relevance.</p> <p>CO-5: after studying this course, students will be able to develop insight into retirement planning and its relevance.</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>

Semester 3

Course Name	Learning Outcomes	Programme Specific Outcomes are Attained by
BCH 3.1: HUMAN RESOURCE MANAGEMENT	<p>CO-1: understand basic nature and importance of human resource management.</p> <p>CO-2: analyze the current theory and practice of recruitment and selection.</p> <p>CO-3: realize the importance of performance management system in enhancing employee performance.</p> <p>CO-4: 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>CO-5: understand role of modern HRM in meeting challenges of changing business environment.</p>	<ol style="list-style-type: none">1. By discussing various companies HRM departments.2. By discussing recent trends in HRM3. By making students understand what are the challenges of HRM and how they can be overcome.

<p>BCH 3.2: INCOME TAX LAW AND PRACTICE</p>	<p>CO-1: understand the basic concepts in the law of income tax and determine the residential status of different persons.</p> <p>CO-2: identify the five heads in which income is categorised and compute income under the heads ‘Salaries’ and ‘Income from HouseProperty’.</p> <p>CO-3: compute income under the head ‘Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from othersources’.</p> <p>CO-4: 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>CO-5: develop the ability to file online returns of income.</p>	<ol style="list-style-type: none"> 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.
<p>BCH 3.3: MANAGEMENT PRINCIPLES AND APPLICATIONS</p>	<p>CO-1: understand the evolution of management and apprehend its effect on future managers.</p> <p>CO-2: analyze how organizations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.</p> <p>CO-3: comprehend the changes happening in organisation structure over time.</p> <p>CO-4: analyze the relationship amongst functions of management i.e. planning, organizing, directing and controlling.</p> <p>CO-5: appreciate the changing dynamics of management practice.</p>	<ol style="list-style-type: none"> 1. By providing deep knowledge about the different concepts of management. 2. By discussion about different management Gurus. 3. By making students understand the paradigm shift of management.

<p>BCH 3.4 INDIAN ECONOMICS</p>	<p>CO-1: This course will help students understand the key issues related to the Indian economy.</p> <p>CO-2: 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 decisionmaking.</p> <p>CO-3: 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>	<ol style="list-style-type: none"> 1. By giving them understanding about Indian economy. 2. By discussing economy policy over the time. 3. By encouraging the discussions about Indian economy.
<p>BCH 3.4 ENGLISH</p>	<p>CO-1: The course introduces students to, and familiarises them with, the basic concepts of language and linguistic theories.</p>	<ol style="list-style-type: none"> 1. By telling and discussing with them how language is important aspect. 2. By giving different assignment and projectwork about linguistic theories

<p>BCH 3.4(c): FUNDAMENTALS OF MARKETING (Generic Elective)</p>	<p>CO-1: 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>CO-2: understand the complexities involved in various targeting and positioning decisions.</p> <p>CO-3: take effective decisions for launching new products and to understand the implications of different pricing strategies.</p> <p>CO-4: develop the skills to design the promotion-mix strategies</p> <p>CO-5: familiarize about the current trends in marketing to take proactive measures while taking marketing decisions.</p>	<ol style="list-style-type: none"> 1. By giving them knowledge about market and marketing. 2. By giving different projects on marketing. 3. By giving different assignment and other work related to different concept and theories of marketing.
<p>BCH 3.5(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>	<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

	<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>	
<p>BCH 3.5(B): PERSONAL TAX PLANNING</p>	<p>CO-1: 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>CO-2: 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>CO-3: devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.</p> <p>CO-4: use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains.</p> <p>CO-5: use deductions to reduce taxable income and use rebates to reduce tax liability.</p>	<ol style="list-style-type: none"> 1. By making them understand the concept of tax planning. 2. By giving practical knowledge about tax planning. 3. By providing different projects on tax planning.

Semester 4

Course Name	Learning Outcomes	Programme Specific Outcomes are Attained by
BCH 4.1: COST ACCOUNTING	<p>CO-1: 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>CO-2: understand the accounting and control of material and labour cost.</p> <p>CO-3: 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>CO-4: 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>CO-5: understand cost accounting book keeping systems and reconciliation of cost and financial account profits</p>	<ol style="list-style-type: none">1. By giving them full knowledge about conceptual framework of cost accounting.2. By making them able to understand the cost sheets.3. By giving them different projects and assignments related to the topic.

BCH 4.2: BUSINESS MATHEMATICS

CO-1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems.

CO-2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.

CO-3: acquire competence to use computer for mathematical computations, especially with Big data.

CO-4: obtain critical thinking and problem-solving aptitude.

CO-5: evaluate the role played by mathematics in the world of business and economy.

1. By explaining different mathematical tools.
2. By giving the projects about different concepts of mathematics.
3. Practice Numerical problems
4. Chalk and talk
- 5.

BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS

CO-1: 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.

CO-2: handle document creation for communication.

CO-3: acquire skills to create and make good presentations.

CO-4: 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.

CO-5: understand and apply the tools in the related business areas with the help of suggested popular software.

1. Practical sessions through Excel, Word, Access and Power point presentations
2. Practical problem solved through random data
- 3.

<p>BCH 4.5(e): E-FILING OF RETURNS</p>	<p>CO-1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filing is mandatory.</p> <p>CO-2: understand the basic process of computing taxable income and tax liability, and know about various types of income tax return forms.</p> <p>CO-3: 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>CO-4: become aware of the basic framework and structure of GST, including the meaning of input tax credit and the process of its utilization.</p> <p>CO-5: know about various types of GST returns and their filing.</p>	<ol style="list-style-type: none"> 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.
<p>BCH 4.4 INDIAN ECONOMY</p>	<p>CO-1: 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.</p>	<ol style="list-style-type: none"> 1. By giving them understanding about Indian economy. 2. By discussing economy policy over the time. 3. By encouraging the discussions about Indian economy.

Semester 5

Course Name	Learning Outcomes	Programme Specific Outcomes are Attained by
<p>BCH 5.1: PRINCIPLES OF MARKETING</p>	<p>CO1: develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.</p> <p>CO-2: understand the dynamicsof consumer behaviour and process of market selection through STP stages.</p> <p>CO-3: understand and analyze the process of value creation through marketing decisions involving product development.</p> <p>CO-4: understand and analyze the process of value creation through marketing decisions involving product pricing and its distribution.</p> <p>CO-5: understand and analyze the process of value creation through marketing decisions involvingproduct promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.</p>	<ol style="list-style-type: none"> 1. The students understand basic concepts of marketingits philosophies and marketing decisionsof a firm by means of classroom teaching. 2. The students analyzethe process of value creation through product development, pricing and its distribution by discussing realexamples. 3. The students know theprocess of product promotion and various developments inmarketing area by solving case studies.

<p>BCH 5.2: FINANCIAL MANAGEMENT</p>	<p>CO-1: - explain the nature and scope of financial management as well as time value of money and risk return trade off.</p> <p>CO-2: – analyze capital budgeting process and capital budgeting techniques.</p> <p>CO-3: - estimate various capital structure theories and factors affecting capital structure decisions in a firm.</p> <p>CO-4: - critically examine various theories of dividend and factors affecting dividend policy.</p> <p>CO-5: - evaluate working capital requirement</p>	<ol style="list-style-type: none"> 1. The students understand the concept of financial management and time value of money by means of classroom teaching. 2. The students evaluate capital budgeting process and its techniques by solving practical questions. 3. The students investigate various theories of dividend and evaluate working capital requirement by discussing the same.
---	---	---

<p>BCH 5.3(a): MANAGEMENT ACCOUNTING</p>	<p>CO-1: understand thoroughly different forms of accounting— Financial, Cost and Managerial; distinction between 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 the application in businesses.</p> <p>CO-3: 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>CO-4: 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>CO-5: understand management accounting issues of Responsibility accounting, Divisional performance measurement and Transfer pricing</p>	<ol style="list-style-type: none"> 1. The students understand the concepts of Management Accounting by way of classroom teaching. 2. The students prepare income statements using absorption and variable costing and understand cost-volume-profit analysis and break-even analysis by using mathematical and graphical approaches. 3. The students recognize relevant and irrelevant costs and budgetary control system by solving practical questions.
<p>BCH 5.3(b): ORGANISATIONAL BEHAVIOR</p>	<p>CO-1: understand the development of organizational behavior and its importance in managing people at the workplace.</p> <p>CO-2: understand how individuals behave under different conditions and why individuals behave as they do.</p> <p>CO-3: appreciate different theories of motivation.</p> <p>CO-4: critically evaluate leadership styles and strategies.</p> <p>CO-5: critically evaluate the potential effects of organization</p>	<ol style="list-style-type: none"> 1. The students understand concept of organizational behavior and its importance by means of classroom teaching. 2. The students know how individuals behave under different conditions by way of discussion. 3. The students appraise potential effects of organisation culture and stress on behavior in organization by way of case studies.

	<p>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>CO-1: understand the communication objectives behind advertising and promotions. CO-2: understand the various advertising and media elements in the advertising decisions. CO-3: identify the ethical and legal issues of advertising. CO-4: comprehend the importance and role of personal selling. CO-5: understand the process of personal selling.</p>	<ol style="list-style-type: none"> 1. The students understand the objectives behind advertising and promotions by means of classroom teaching. 2. The students know the various advertising and media elements in the advertising decisions by real life examples. 3. The students identify the importance and role and process of personal selling.

SEMESTER 6

Course Name	Learning Outcomes	Programme Specific Outcomes are Attained by
<p>BCH 6.1: AUDITING AND CORPORATE GOVERNANCE</p>	<p>CO-1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.</p> <p>CO-2: understand the concept of corporate governance in organizations and its essence for management.</p> <p>CO-3: provide and assimilate information leading to failure of organisation and corporate scams.</p> <p>CO-4: comprehend the governance framework for an organization provided by different regulatory bodies in India and Abroad.</p> <p>CO-5: recognise the essence of ethics in business.</p>	<ol style="list-style-type: none"> 1. By giving them knowledge about the auditing especially for internal check, internal control and for overall corporate governance. 2. By making them able to understand the governance framework provided by different regulatory bodies in India and Abroad. 3. By encouraging the discussion on ethics in business.
<p>BCH 6.2: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW</p>	<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>	<ol style="list-style-type: none"> 1. By giving them full knowledge of GST and GST council. 2. By making them able to understand concept of GST law, intra-state and inter-state supply, place of supply and compute the value of supply. 3. By giving practical questions of input tax, reverse charge mechanism of paying GST.

	<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>	
<p>BCH 6.3(a): FUNDAMENTALS OF INVESTMENT</p>	<p>CO-1: explain investment environment and concept of return & risk.</p> <p>CO-2: understand bond valuation & role of credit rating agencies.</p> <p>CO-3: examine equity approaches.</p> <p>CO-4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives.</p> <p>CO-5: evaluate investor's protection framework.</p>	<ol style="list-style-type: none"> 1. By discussing various investment environment, bond valuation & role of credit rating agencies. 2. By giving knowledge about securities, Mutual Funds and Financial derivatives.
<p>BCH 6.4(d): INTERNATIONAL BUSINESS</p>	<p>CO-1: 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.</p>	<ol style="list-style-type: none"> 1. By discussing globalization changing dynamics of the diverse international business environment. 2. By giving them knowledge about international trade and Balance of payment.

CO-2: 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.

CO-3: 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.

CO-4: familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.

CO-5: 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.

3. By giving them assignments on international economic organizations.

