

Department of Commerce
B.Com (Hons)

B.COM HONS' is a 3 years full time programme. The course structure and programme ordinance are as follows:

Programme Outcomes (PO)

Programme Specific Outcome (PSO)

Course Outcomes

Programme Outcomes (PO)

PO1: This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, warehousing etc., well trained professionals to meet the requirements.

PO2: After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, over all Administration abilities of the Company.

PO3: Capability of the students to make decisions at personal & professional level will increase after completion of this course.

PO4: Students can independently start up their own business.

PO5: Students can get thorough knowledge of finance and commerce.

PO6: The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.

Programme Specific Outcome (PSO)

PSO1: After completing 3 years (six semesters) for B.Com Honours Students would gain a through grounding in the fundamentals of Commerce.

PSO2: The Commence focused curriculum offers a number of specialisation and practical exposures which would equip the student to face the modern day challenges in Commerce and Business.

PSO3: The all inclusive outlook of the course offer a number of value based and job oriented courses ensures that Student are trained into up to date.

PSO4: Student will be able to demonstrate the progress learning of various tax issue and tax reforms related to Individual. Student will able to demonstrate knowledge in setting up a computerised set of Accounting Books.

PSO5: Student will demonstrate progressive affective domain development of values, the role of Accounting in society and business.

PSO6: Student will learn relevant Financial Accounting career skills, applying both Quantitative and Qualitative Knowledge to their future career in business.

PSO7: Student will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, CMA and other courses.

PSO8: Student will be able to recognise features and roles of businessmen, entrepreneur, managers, consultant which will help learners to process and other soft skills and to react aptly when confronted with critical decision making.

B COM (HONS) – 1st Semester
 BCH 101
 FINANCIAL ACCOUNTING

Subject code	Subject name	CO no.	Course outcomes
BCH-101	FINANCIAL ACCOUNTING	BCH-101.1	To know about the basic introduction of accounts with its Fundamental basics.
		BCH-101.2	To understand the meaning of Financial Statement with special reference to Gross Profit ,Net Profit, Assets, Liabilities and Capital. The necessity of providing Depreciation and its calculation.
		BCH-101.3	To understand the working of Hire Purchase and Installment system. And accounting of the Branch and Lease.
		BCH-101.4	Preparations of Accounts in Shipping Transport, calculation of claims against Insurance company and accounts of Royalty.

B COM (HONS) – 1st SemesterBCH
 102
 FINANCIAL MATHEMATICS

• Subject code	Subject name	CO no.	Course outcomes
		BCH-102.1	The purpose of this course is to provide a reasonably thorough introduction to the broad range of the fundamentals of interest rates

BCH-102	FINANCIAL MATHEMATIC S	BCH-102.2	Firstly, you will have an understanding of some of the approaches used in financial management. The outcomes of the course are twofold. .
		BCH-102.3	Time value of money, valuation of annuities, valuation of securities and investment decision making.
		BCH-102.4	You will have an awareness of some practical aspects used in valuation of securities

B COM (HONS) – 1st Semester

BCH-103

BUSINESS ENVIRONMENT

Subject code	Subject name	CO no.	Course outcomes
BCH-103	BUSINESS ENVIRONMEN T	BCH-103.1	<u>The topics of this curriculum centre around building capability among students to become well-versed with all the elements and factors that have a bearing on business.</u>
		BCH-103.2	The discipline also aims to bring clearer understanding to students about the past, present and future scenarios of business in our country
		BCH-103.3	This course is to provide a reasonably thorough understanding of the dynamic situations to which a business is exposed
		BCH-103.4	Get better insights into the legal set up of the country which would enhance the knowledge of students and will help to set up their own business

B COM (HONS) – 1st Semester

BCH-104
PRINCIPLES OF
ECONOMICS

Subject code	Subject name	CO no.	Course outcomes
BCH-104	Principles of economics	BCH-104.1	Introduction to a broad range of economic concepts, theories and analytical techniques. It considers both microeconomics - the analysis of choices made by individual decision-making units (households and firms) - and macroeconomics.
		BCH-104.2	To develop students critical thinking and analytical abilities as well as to understand economic principles and how they relate to the world we live in.
		BCH-104.3	To make students understand how and why markets (one important mechanism for allocating scarce resources) work, why they may fail to work, and the implications for social policy of both their successes and failures.
		BCH-104.4	To introduce students to the difference between economic growth and development, highlighting that there is no single cause for economic progress, but that a combination of factors-- among them the improvement of physical and human capital, the reduction of inequality, and institutions

B COM (HONS) – 1st Semester

BCH-105
COMMUNICATIVE SKILL

Subject code	Subject name	CO no.	Course outcomes
BCH-105	COMMUNICATIVE	BCH-105.1	<u>• The course is designed to empower students to carry out day to day communication at the workplace by adequate understanding of various types of communication to facilitate efficient interpersonal communication.</u>
		BCH-105.2	Conduct all business activities related to the

	SKILL		workplace with technical efficiency. Contribute positively to the overall growth of the organization.
		BCH-105.3	The course is designed to develop competence in communication skills related to production & presentation of messages in multiple formats & understand the importance of bodylanguage.
		BCH-105.4	They will understand the barriers to effective communication and learn to remove them.Students will become masters of Formal and Informal Communication.To develop the writingskills of the students so that they are capable of communicating efficiently

B COM (HONS) – 1st Semester
BCH 106
ESSENTIALS OF
MANAGEMENT

Subject code	Subject name	CO no.	Course outcomes
BCH-106	BUSINESS ENVIRONMENT	BCH-106.1	The purpose of this course is to provide a reasonably thorough understanding of the areas of management discipline .
		BCH-106.2	To get better insights towards leading an organization.
		BCH-106.3	The topics of this curriculum centre around building capability among students.
		BCH-106.4	To build an understanding towards the nitty gritty of managing an organization. It will also help to develop entrepreneurial

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B COM (HONS) –2nd Semester
 BCH 201
 STATISTICAL METHODS

Subject code	Subject name	CO no.	Course outcomes
BCH-201	STATISTICAL METHODS	BCH-201.1	To give knowledge about the working of Statistical Methods. Statistical method is a course dealing with statistical concepts .
		BCH-201.2	Measures of central tendency and dispersion, probability distributions, correlation. regression analysis and statistical forecasting with an emphasis on using real world data and statistical literacy
		BCH-201.3	The learners are expected to acquire skills in collection, organization and presentation of qualitative and quantitative information pertaining to various simple economic aspects
		BCH-201.4	This course intends to provide some basic statistical tools to analyse, and interpret any economic information and draw appropriate inferences. In this course the learners are also expected to understand the behaviour of various economic data.

B COM (HONS) –2nd Semester
 BCH 202
 MANAGEMENT INFORMATION SYSTEM

Subject code	Subject name	CO no.	Course outcomes
BCH-202	MANAGEMENT INFORMATION SYSTEM	BCH-202.1	Analyze a complex computing problem and to apply principles of computing and other relevant disciplines to identify solutions.
		BCH-202.2	Design, implement and evaluate a computing-based solution to meet a given set of computing requirements in the context of the program's discipline.
		BCH-202.3	Communicate effectively in a variety of professional contexts. Recognize professional responsibilities and make informed judgments in computing practice based on legal and ethical principles.
		BCH-202.4	Function effectively as a member or

			leader of a team engaged in activities appropriate to the program's discipline. Support the delivery, use, and management of information systems within an information systems environment.
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B COM (HONS) –2nd Semester

BCH 203

Organizational Behaviour

Subject code	Subject name	CO no.	Course outcomes
BCH-203	Organizational Behaviour	BCH-203.1	To understand the conceptual framework of the discipline of OB and its practical applications in the organizational set up.
		BCH-203.2	To deeply understand the role of individual, groups and structure in achieving organizational goals effectively and efficiently.
		BCH-203.3	To critically evaluate and analyze various theories and models that contributes in the overall understanding of the discipline.
		BCH-203.4	To develop creative and innovative ideas that could positively shape the organizations. To accept and embrace in working with different people from different cultural and diverse background in the workplace.

B COM (HONS) – 2nd Semester

BCH-204

Business economics

Subject code	Subject name	CO no.	Course outcomes
BCH-204	Business economics	BCH-204.1	The course outcome is to describe explain key micro- and macro-economic concepts.
		BCH-204.2	To construct economic arguments in terms of these concepts.
		BCH-204.3	To critically read and evaluate economic stories in the media
		BCH-204.4	To apply simple economic models to the analysis of the relevant economic issues.

B COM (HONS) –2nd Semester
 BCH 205
 INDIAN ECONOMY AND PUBLIC FINANCE

Subject code	Subject name	CO no.	Course outcomes
BCH-205	INDIAN ECONOMY AND PUBLI CFINANCE	BCH-205.1	The subject will enhance student understanding about the past, present and future prospects for a fast developing economy like india.
		BCH-205.2	Students will get past understanding with reference to India's colonial past
		BCH-205.3	Study of public finance is a macro approach to past micro level knowledge, students will learn about government budget.
		BCH-205.4	Students can develop career as economists and statisticians by proper study of the discipline

B COM (HONS) –2nd Semester
 BCH-206
 BUSINESS POLICY

Subject code	Subject name	CO no.	Course outcomes
BCH-206	BUSINESS POLICY	BCH-206.1	Critically analyse the internal and external environments in which businesses operate and assess their significance for strategic planning.
		BCH-206.2	Apply understanding for the theories, concepts and tools that support strategic management in organizations
		BCH-206.3	Build understanding of the nature and dynamics of strategy formulation and implementation processes at corporate and business level.
		BCH-206.4	Enhanced ability to identify strategic issues and design appropriate courses of action.

BCH 301 COST ACCOUNTING**B COM 2ND YEAR 3RD SEMESTER**

SUBJECT CODE	SUBJECT NAME	CO. NO.	COURSE OUTCOMES
B.COM HONS'	COST ACCOUNTING	BCH 301.1	Define [L1: Knowledge], introduction : nature and scope of cost accounting, cost concepts , and classification.
		BCH 301.2	Describe[L 2: Comprehension], cost , cecepts and classification , elements of cost , functions of cost
		BCH 301.3	Apply[L 3: Application] methods and techniques, installation of costing system . Accounting for material , labour and overheads.
		BCH 301.4	Analyse[L 4: Compare] cost with relation to profit , reconcile the cost accounts

BCH 302 BANKING OPERATIONS MANGEMENT

SUBJECT CODE	SUBJECT NAME	CO NO.	COURSE OUTCOME
BCH 302	BANKING OPERATIONS MANAGEMENT	BCH 302.1	Define[1:1 Knowledge] structure and importance of banks and various regulations pertaining to banking.
		BCH 302.2	Explain[L2: Comprehension] types of banks , relationship between banker and customer, time value of money, calculation of interest, PV , NV and loan ammortization
		BCH 302.3	Discuss[L3: Application]types of negotiable instruments, their characteristics, services of bankers
		BCH 302.4	Application[L4 :Analyse]employment of funds , security , bank charges and guarantees

BCH 303 OPERATIONS MANAGEMENT

PAPER CODE	PAPER NAME	CO NO .	COURSE OUTCOME
BCH 303	OPERATIONS MANAGEMENT	BCH 303 .1	Define[L 1: Knowledge] operation management its meaning , background , functional and manufacturing system
		BCH 303.2	Explain[L 2: Comprehension]plant location, plant layout, job shop , project
		BCH 303.3	Discuss[L3:Application]work

		study , work measurement , inventory management , material management
	BCH 303 .4	Compare [L 4:analyse] quality control, production control

BCH 304 MARKETING MANAGEMENT

PAPER CODE	PAPER NAME	CO NO.	COURSE OUTCOME
BCH 304	MARKETING MANAGEMENT	BCH 304.1	Define[L 1: Knowledge] nature , scope importance and different concepts of marketing
		BCH 304 .2	Describe[L 2 : Comprehension] and outline the purpose and generalise various concepts of marketing using examples
		BCH 304. 3	Apply[L 3: Application] different methodologies to implement various techniques of marketing at different levels of problems faced by business people.
		BCH 304.4	Analyze[L :4 Analysis] and compare various marketing tools to understand and resolve real life issues in the organizations.

BCH 305 COMPANY LAW AND SECRETARIAL PRACTICE

PAPER CODE	PAPER NAME	C O NO.	COURSE OUTCOMES
BCH 305	COMPANY LAW AND SECRETARIAL PRACTICE	BCH 305.1	Define[L 1: Knowledge] company , its formation , types
		BCH 305.2	Discuss[L 2: Comprehension] various concepts of company accounts pertaining to various accounting measures in the organization
		BCH 305.3	Application[L 3: Apply]different conceptsand execute them to apply in real life business problems
		BCH 305.4	De construct[L 4: Analysis] various segments of accounting like final accounts , amalgamation, balance sheet, liquidation,

BCH 306 BUSINESS LAWS

PAPER CODE	PAPER NAME	C O NO.	COURSE OUTCOME
BCH 306	BUSINESS LAWS	BCH 306 .1	Define[L 1: Knowledge] different concepts of law pertaining to business transactions
		BCH 306 . 2	Discuss[L 2: Comprehension]various business laws , illustrate and discuss with its examples
		BCH 306. 3	Employ[L 3: Application] different concepts and illustrate them by executing their provision
		BCH 306.4	De construct[L 4: Analysis] different business laws and apply them in real life business situations by using case study

4th SEMESTER**BCH 401 MANAGEMENT ACCOUNTING**

<u>PAPER CODE</u>	<u>PAPER NAME</u>	<u>C O NO.</u>	<u>COURSE OUTCOME</u>
BCH 401	MANAGEMENT ACCOUNTING	BCH 401. 1	Define[L 1: Knowledge] management accounting , its objectives and functions, role of management accounting , responsibility accounting
		BCH 401. 2	Demonstrate[L 2: Comprehension] exploring new market , make or buy shut down decisions
		BCH 401.3	Apply[L 3: Application] various tools of management accounting
		BCH 401. 4	Analyse[L 4: Analysis] variance , budget , ratio , cash flow and fund flow

BCH 402 HUMAN RESOURCE MANAGEMENT

<u>PAPER CODE</u>	<u>PAPER NAME</u>	<u>C O NO.</u>	<u>COURSE OUTCOME</u>
BCH 402	HUMAN RESOURCE MANAGEMENT	BCH 402. 1	Define [L 1: Knowledge] concepts, terms of HRM , and their policy in terms of their strategy , procurement , mobility and compensation
		BCH 402.2	Demonstrate[L 2: Comprehension] various theories of HRM by using examples
		BCH 402. 3	Categorize[L 3: Application] various HRM measures to connect and further develop applicational aspects of HRM to solve some glaring problems
		BCH 402. 4	Examine[L 4: Analyse]the motives or causes ; making inferences and finding evidence to compare various theories of HRM by examples

BCH 403 OPERATIONS RESEARCH

<u>PAPER CODE</u>	<u>PAPER NAME</u>	<u>C O NO.</u>	<u>COURSE OUTCOMES</u>
BCH 403	OPERATIONS RESEARCH	BCH 403.1	Define[L 1: Knowledge] nature , definition & characteristics of operations research , methodology of operations research , linear programming , pert and cpm - introduction
		BCH 403.2	Explain[L 2: Comprehension]models in OR, techniques of solution of OR models (graphical , simplex , transportation model , assignment model) decision making under uncertainty, decision making under risk , linear programming , LPP- problem formulation
		BCH 403.3	Apply[L 3: Application] linear programming technique to solve linear models , transportation problem & assignment problem , criteria of maximax, maximin, maximax regret , laplace and hurwinz, EMV & EOL, decision tree approach and its applications
		BCH 403.4	Analyze[L 3: Analysis]results obtained from linear models , network diagrams & time estimates in network analysis using critical path method and programme evaluation and review technique

BCH 404 INCOME TAX LAW AND ACCOUNTS

PAPER CODE	PAPER NAME	C O . NO.	COURSE OUTCOME
BCH 404	INCOME TAX LAW AND ACCOUNTS	BCH 404.1	Define[L 1: Knowledge] income tax , basic principles underlying the direct taxation statutes
		BCH 404.2	Demonstrate[L : 2 Comprehension]the assessable value of income from five heads and determination of tax liability
		BCH 404.3	Categorize[L 3: Application] and analyze the procedural aspects under different applicable statutes related to direct taxation
		BCH 404.4	Examine[L 4: Analysis] the measuring of assessment , filing of returns , set off and carry forward of lossess , from different theories , numerical and illustrate by using some examples.

BCH 405 FINANCIAL MANAGEMENT

PAPER CODE	PAPER NAME	C O NO.	COURSE OUTCOME
BCH 405	FINANCIAL MANAGEMENT	BCH 405 .1	Define [L 1:Knowledge] Financial management , finance functions , objectives of financial management ,

		profitability vs shareholder wealth maximization , capitalization , cost of capital , nature and scope of capital budgeting , concepts of working capital , concept and relevance of dividend decision
	BCH 405.2	Express[L 2: Comprehension] understanding of time value of money - compounding and discounting , determinants of capital structure , capital structure theories , payback , NPV , IRR and ARR methods , approaches to the financing of current assets, dividend models – walter , Gordon , mm hypothesis, determinants of dividend policy
	BCH 405.3	Apply[L 3: Application] concept of time value of money compounding and discounting . payback NPV , IRR and ARR methods in practical problems and in determining capital 9with numerical problems)
	BCH 405.4	Analyse[L 4: Analysis] consequences and remedies of over and under capitalization , risk and uncertainty , management of different components of working capital.

BCH 406 INTERNATIONAL FINANCE

PAPER CODE	PAPER NAME	C O NO.	COURSE OUTCOME
BCH 406	INTERNATIONAL FINANCE	BCH 406. 1	Define[L 1: Knowledge] meaning of finance , foreign exchange market , sources of finance, international finance system and institutions IMF , SDR , IBRD
		BCH 406.2	Apply[L 2: Application] exchange rate mechanisms and exchange quotations , exchange rate forecasting
		BCH 406.3	Demonstrate [L 3: Explain] arbitrage , fisher effect , inflation in international finance
		BCH 406.4	Analyze[L 4: Analysis]current scenario ofinternational finance and its importance, accounting exposure

BCH 407

COMPREHENSIVE VIVA-VOCE

Note:

Students have to go for Summer Internship for 6 to 8 weeks in the month of May & June after FourthSemester Examination. Report Preparation and Viva- Voce of Summer Internship will be conducted along with Fifth Semester Examination.

B.COM (HONS) III YEAR
SEMESTER – V

BCH 501 INDUSTRIAL LAWS

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-501	INDUSTRIA LLAW	BCH - 501.1	<p>Students should able to elaborate the concept of Industrial Relations.</p> <p>The students should able to illustrate the role of trade union in the industrial setup.</p> <p>Students should able to outline the important causes & impact of industrial disputes.</p> <p>Students should able to elaborate Industrial Dispute settlement procedures.</p>
		BCH-501.2	<p>Student should be able to summarize the important provisions of Wage Legislations, in reference to Payment of Wages Act 1936, Minimum Wages Act 1948 &</p>
		BCH- 501.3	<p>Students should be able to understand the Payment of Bonus Act 1965, how to find out the Minimum and Maximum Bonus</p>
		BCH- 501.4	<p>Students should be able to understand the Manufacturing process, Meaning of factory, occupier, Health, safety, Welfare.</p>

BCH 502 CONSUMER BEHAVIOUR & ADVERTISING MANAGEMENT

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-502	CONSUMER BEHAVIOUR & ADVERTISING MANAGEMENT	BCH - 502.1	<p>On completion of this module, students will have acquired the following skills:</p> <ul style="list-style-type: none"> • Be able to identify the dynamics of human behaviour and the basic factors that influence the consumer's decision process • Be able to demonstrate how concepts may be applied to marketing strategy

		BCH-502.2	Students will be able to find the factors affecting industrial buying.
		BCH- 502.3	Students will have acquired the Knowledge of economic and legal aspects of advertising, office layout.
		BCH- 502.4	Students will be able to understand the methods of advertising budget; advertising agency: function, selection and compensation. Advertising media: different types of media, function, merits and demerits of media, selection of media and its vehicles.

BCH 503 INSURANCE AND RISK MANAGEMENT.

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-503	INSURANCE AND RISK MANAGEMENT.	BCH - 503.1	<p>Course Learning Outcomes: On successful completion of the course students will be able to:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Evaluate the growth and Development of Insurance Business. <input type="checkbox"/> Understand the working and functioning of the Insurance Sector. <input type="checkbox"/> Study the inter-relationship between Insurance & Risk Management. <input type="checkbox"/> Analyze the Role of Insurance Business Intermediaries. <input type="checkbox"/> Obtain an overview of Regulatory Framework of Insurance Sector.
		BCH-503.2	<ul style="list-style-type: none"> • Students will be able to Understand the concept of group insurance and its procedures for settlement of various type of claim, how to find out the mortality rates and how to choose appropriate insurance policies related to life and health insurance; <p><input type="checkbox"/></p>
		BCH- 503.3	<ul style="list-style-type: none"> • To Familiarize them with fundamental legal principles of insurance; General Insurance - Marine Insurance, Fire Insurance, Motor insurance, Aviation Insurance.
		BCH- 503.4	<p>By the end of completion of this course, student would be able to:</p> <ul style="list-style-type: none"> • Understand the concept of risk and risk management; • Identify and categorize the various types of risks; • Design a risk management program; • Explain the various risk control measures available; • Suggest ways to finance risk; • Apply the insurance mechanism in risk management.

BCH 504 CORPORATE ACCOUNTING

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 504	CORPORATE ACCUONTING	BCH - 504.1	To make the students familiarise with CorporateAccounting procedures and to understand theAccounting for Companies Understand the provisions relating to issue ofshares at a discount utilisation of securities premium account,right issue of shares, sweat equity shares. Develop a process for redemption of Preferenceshares
		BCH-504.2	Develop a process for redemption of Debentures,how to find out Managerial Remuneration, Preparation of Final Accounts.
		BCH- 504.3	1. Calibrate the procedure involved in Amalgamation of companies 2. Calibrate the procedure involved in Absorption of companies 3. How to Calculate Goodwill and valuation of shares

		BCH- 504.4	<ol style="list-style-type: none"> 1. To study the various kinds of mergers and acquisitions that take place in the world of business. 2. To collect samples of liquidator's final statement of accounts. 3. To prepare accounts for Holding Companies and Liquidation of Companies
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Group- A

ACCOUNTING AND FINANCIAL SERVICES

BCH 505 (AFS) SPECIALIZED ACCOUNTING

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-505	ACCOUNTING AND FINANCIAL SERVICES	BCH - 505.1	To make the students familiarise with importance of Corporate Social responsibility, social cost benefit analysis, social audit and to understand the Environmental Accounting: audit and reporting.
		BCH-505.2	To Understand inflation accounting and its techniques and how to prepare income statement and Balance Sheet.
		BCH- 505.3	Students will be able to understand the value added accounting, preparation of value added statements, Forensic Accounting and International Financial Reporting
		BCH- 505.4	On successful completion of the course students will be able to:

			Prepare Final Account Accounting of Insurance Companies. Accounting of Banking Companies
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BCH 506 (AFS) FINANCIAL INSTITUTIONS & SERVICES

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-506	FINANCIAL INSTITUTIONS & SERVICES	BCH - 506.1	To make the students familiarise with Indian Capital Market, SEBI- role and functions. Financial Institutions in India: Meaning, role, services. Types and working of Financial Institutions Merchant Banking Services in India:
		BCH-506.2	To understand difference between hire purchase and lease. Qualitative factors in lease decisions. Lease agreements, Hire Purchase agreement - Types, Venture capital
		BCH- 506.3	Students will be able to understand the functions of credit rating agencies, Types of factoring. Factoring and Forfeiting

		BCH- 506.4	On successful completion of the course students will be able to understand the Securitization, Discounting and rediscounting of bills, electronic money: Smart Cards and Digital Cash. Home Banking, Virtual Banking, Electronic Clearing System(ECS),
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Group - B
INTERNATIONAL TRADE & EXPORT MANAGEMENT (ITEM)

BCH 505 (ITEM) INTERNATIONAL BUSINESS ENVIRONMENT

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-505	INTERNATIONAL BUSINESS ENVIRONMENT	BCH - 505.1	To make the students familiarise with the concept and process of globalization, The indicators of globalization, the barriers of globalization. International Business- meaning and the modes of international business.
		BCH-505.2	To Understand business environment, parameters of assessing country's attractiveness to trade.
		BCH- 505.3	Students will be able to understand the Socio-cultural framework, the technological framework, the financial framework.
		BCH- 505.4	On successful completion of the course students will be able to understand the: International financial market, International Financial Environment, International Monetary System.

BCH 506 (ITEM) INTERNATIONAL BUSINESS

Subject Code	Subject Name	CO No.	Course Outcomes
BCH-506	INTERNATIONAL BUSINESS	BCH - 506.1	To make the students understand the difference between international and domestic business, i
		BCH-506.2	To Understand International Product life Cycles, International Business Strategies,
		BCH- 506.3	Students will be able to understand the Foreign Direct Investment (FDI)- Need, theories of FDI, Factors influencing FDI, Cap on FDI.
		BCH- 506.4	On successful completion of the course students will be able to understand the: International Financial Institutions:, IMF, Role of IMF, IBRD, Features of IBRD, WTO, Role and Advantages of WTO India's patent policy and trips. Regional Economic Integration.

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BCH 507 SUMMER INTERNSHIP REPORT & VIVA-VOCE

BCHNC 508 FOREIGN LANGUAGE(Non-credit) German / French / Chinese

Subject Code	Subject Name	CO No.	Course Outcomes
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	FOREIGN LANGUAGE	1.	<p>To make them understand Germany, Basic grammar structure, Nouns(singular , plural),Numbers, Days,Months, Seasons, Colours.</p> <p style="text-align: center;">i</p>
		2.	<p>To Understand Personal Pronouns, Verbs, Conjunctions, Prepositions, Articles , Adjectives, Prepositions.</p>
		3	<p>Students will be able to understand the. Tenses, Interrogative sentences, Negativesentences</p>
		4	<p>On successful completion of the course students will be able to understand the:</p> <p>Comprehension,Texts,Paragraph,writing,Vocabulary.</p>

French Language

Subject Code	Subject Name	CO No.	Course Outcomes
	French Language	1	To make them understand Articles Gender and number of nouns and adjectives. Personal and Toique pronouns,
		2.	To Familiarise them to Past and Future Tense. Intetrogation, Negotion and Imperatives.
		3	Students will be able to understand the Name of days, seasons, months, colours, garments, body parts and numbers.
		4	On successful completion of the course students will be able to understand the: Topical writing, self Introduction, Biodata,
			Description of person, place or things as family, house, class, city, country etc. Letter writing. Profession and nationality.

Chinese Language

Subject Code	Subject Name	CO No.	Course Outcomes
	Chinese Language	1	To Introduce them to China its History, culture and languages. Standard Chinese language-Phonetics, character writing.
		2	To Familiarise them to Basic grammar structure- Nouns (singular, plural), Numbers, Days, Months, Seasons, Colours.

		3	Students will be able to understand the Tenses, Sentenceconstruction, Interrogative sentences, Affirmative
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			sentences, Negativesentences. Comprehension,
		4	On successful completion of the course students will be able to understand the: Vocabulary, Text writing, Translation

BCH 601 GOODS AND SERVICES TAX IN INDIA

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 601	GOODS AND SERVICES TAX IN INDIA	BCH 601.1	To make them understand indirect taxes, Levy and Collection of GST, Procedure of Registration under GST, Input Tax Credit, Composition Scheme, Reverse Charge Mechanism, Zero rated Supply, Exemption from GST
		BCH 601.2	To Familiarise them to Accounting and Assessment under GST, Demand, Payment of Tax, Refund of Tax and Recovery
		BCH 601.3	Students will be able to understand the Types of Assessment under GST, Appeals and Revision, Fine and Penalty
		BCH 601.4	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none">• Various provisions and issues under <u>UGST and SGST.</u>• Integrated Goods and Services Tax, <u>(IGST)</u> - Administration, Provision for Levy and Collection of Tax,

BCH 602 AUDIT PROCEDURE AND STANDARDS

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 602	AUDIT PROCEDURE AND STANDARDS	BCH 602.1	To Introduce them to meaning and objectives of Auditing; types of audit
		BCH 602.2	To Familiarise them to Company Auditor –its appointment, Powers, Duties and Liabilities.
		BCH 602.3	Students will be able to understand the Auditing Standards, Appointment, Powers, Duties and Liabilities of Auditors.
		BCH 602.4	On successful completion of the course students will be able to understand the Significance of Cost Audit, Tax Audit; Management Audit and Computerized Audit.

BCH 603 BUSINESS ETHICS & CORPORATE GOVERNANCE

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 603	BUSINESS ETHICS & CORPORATE GOVERNAN CE	BCH 603.1	To Introduce them to definition & nature of Business ethics and Causes of unethical behaviour;
		BCH 603.2	To Familiarise them to management of ethics
		BCH 603.3	Students will be able to understand the Ethic in Functional Area, Marketing, Finance, Human Resource and Information Technology.
		BCH 603.4	On successful completion of the course students will be able to understand the: .Corruption and Gender Issues—Gender Ethics, Harassment and Discrimination.

BCH 604 ENTREPRENEURSHIP & PROJECT MANAGEMENT

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 604	ENTREPRENEURSHIP & PROJECT MANAGEMENT	BCH 604.1	<p>To Introduce them to</p> <ul style="list-style-type: none"> • Entrepreneurship Role of entrepreneurship in economic development. • Role and functions of entrepreneur. • Theories of Entrepreneurship • Development of women entrepreneur.
		BCH 604.2	<p>To Familiarise them to Entrepreneurship Development Programmes (EDP's); Non-Government Organisation initiatives, Public Private partnership (PPP)</p>
		BCH 604.3	<p>Students will be able to understand the</p> <ul style="list-style-type: none"> • Basic Concept of a Project, categories of projects • Forms of Project organisations. Phases of Project: • Project identification & Project formulation. • Technical Analysis and social appraisal of the industrial projects.

		BCH 604.4	<p>On successful completion of the course students will be able to understand the:</p> <ul style="list-style-type: none">• Financial Appraisal: Cost of project, means of financing, estimates of cost• Project Appraisal Criteria Payback period, ARR, NPVI, IRR and risk analysis.
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Group -
A ACCOUNTING &
FINANCIAL SERVICES

BCH 605 (AFS) GST ACCOUNTING: PROCEDURE AND SOFTWARE

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 605	GST ACCOUNTING: PROCEDURE AND SOFTWARE	BCH 605.1	To Introduce them to : <ul style="list-style-type: none">● GST Accounting methods● Accounting under GST.● Electronic Cash and Credit Ledger● Period of retention of accounts.● Consequences of not maintain proper accounts and records
		BCH 605.2	<ul style="list-style-type: none">● To Familiarise them to Understanding of Ledgers under GST.● Accounting Entries for filing- GSTR-1, GSTR- 2,and GSTR-3 & 3B, GSTR- 9.

		BCH 605.3	Students will be able to understand the Popular GST Billing and Accounting software-
		BCH 605.4	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none"> • Operation excellence in Tally ERP 9/ MARG GST/ MARG ERP 9+/ Quickbooks/ Zoho Books/or ProfitbooksGST software.

BCH 606 (AFS) SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 606	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	BCH 606.1	To Introduce them to nature and scope of investment decision, Investment & speculation, type of investment, investment opportunities, investment in securities & other instruments.
		BCH 606.2	To Familiarise them to: <ul style="list-style-type: none"> • Equity Analysis & Valuation: General valuation framework, Time value of money, discounting & compounding, valuation of equity & preference shares • Bond Analysis Bonds: Characteristics, valuation, risk & return.

		BCH 606.3	Students will be able to understand the <ul style="list-style-type: none"> ● <u>Portfolio Management</u> ● <u>Portfolio Construction</u>
		BCH 606.4	On successful completion of the course students will be able to understand the: <ul style="list-style-type: none"> ● Pricing of Capital assets ● <u>Portfolio Revision & Performance Valuation</u>

Group - B
INTERNATIONAL TRADE & EXPORT MANAGEMENT

BCH 605 (ITEM) FOREIGN TRADE PROCEDURES AND DOCUMENTATION

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 605 (ITEM)	FOREIGN TRADE PROCEDURES AND DOCUMENTATION	BCH 605 (ITEM).1	To Introduce them to: <ul style="list-style-type: none"> ● India's Foreign Trade, its direction and Composition ● Export Costing & Pricing ● Procurement and processing of an export order and Export Contract. ● Foreign trade policy.
		BCH 605.2 (ITEM)	To Familiarise them to: <ul style="list-style-type: none"> ● Export Documentation. ● Methods/Terms of payments for Exports. ● Export Financing: Quality control and inspection in Exports. ● Type of risks, Cargo insurance:
		BCH 605.3 (ITEM)	Students will be able to understand the:

			<ul style="list-style-type: none"> Exports-planning: Adaption, Standardisation and Packaging. Central Excise and custom clearance regulations Policy for EOU /FTZ/ EPZ units, Objectives, criteria and benefits
		BCH 605.4 (ITEM)	<p>On successful completion of the course students will be able to understand the:</p> <ul style="list-style-type: none"> Institutional Support for India's Foreign Trade, Export Incentives (Financial & Non- Financial Incentives). Schemes for import of capital goods Procedures and documentation for new / second hand capital goods. International Logistics

BCH 606 (ITEM) CONTEMPORARY ISSUES IN FOREIGN TRADE

Subject Code	Subject Name	CO No.	Course Outcomes
BCH 606 (ITEM)	CONTEMPORARY ISSUES IN FOREIGN TRADE	BCH 606.1 (ITEM)	<p>To Introduce them to:</p> <ul style="list-style-type: none"> Recent Developments in Trade Theory and Empirics. Global capital flow, FDI related Issues. Foreign Policy and Foreign Trade Policy.
		BCH 606.2 (ITEM)	<p>To Familiarise them to International Laws asto Child Labour, human rights, environment.</p> <ul style="list-style-type: none"> Issues relating to Intellectual Property Rights. Effects of Corruption and Ease of doing Business on Trade and Capital Flow.
		BCH 606.3 (ITEM)	<p>Students will be able to understand the</p> <ul style="list-style-type: none"> WTO governed Issues- Trade Liberalization and domestic industry. Regional Trade Blocs- negotiations, bilateral and multi-lateral trades.

		BCH 606.4 (ITEM)	<p>On successful completion of the course students will be able to understand the</p> <ul style="list-style-type: none">● International Dimensions on Long-term Finance.● The Growth and Concerns about Multinationals.● The Determinants of Exchange Rates- balance of trade, balance of payment, purchasing power parity, Exchange Risks and Hedging Risk.
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