



Prestige Institute of Management & Research, Gwalior  
Airport Road, Opposite DD Nagar, Gwalior  
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**B.Com**

**PROGRAMME OUTCOMES**

- PO1: Understand and Apply knowledge of accounting theories and practices to solve business problems.**  
**PO2: Foster critical thinking abilities for rational decision making**  
**PO3: Ability to increase understanding of accounting skills by applying both qualitative and quantitative knowledge in real Business Situations.**  
**PO4: Acquire effective communication and analytical skills.**  
**PO5: Demonstrate the values in society and business**

**B.Com(H)-101- Environmental Studies**

**Course Objective**

The Objective of this course is to understand the dynamics of ecology, adverse effects of pollution on environment and its management.

**Course Outcomes:** On completion of the course, the students will be:

CO1 (A): Understand the concepts related to Environment, Ecosystem & Ecology

CO1 (B): Comprehend the concept of Environmental pollution & Population Explosion and various measures to control it.

CO2: Analyse the various sources of natural resources and strategies to conserve it.

CO3: Examining the significance of Bio-diversity and wildlife protection and its role in the preservation of the food chain.

CO4: Analyse the concept of Disaster Management & Laws related to Wildlife conservation

<b>CO-PO Matrix</b>					
	PO1	PO2	PO3	PO4	PO5
CO1 (A)	–	2	–	1	2
CO1 (B)	–	2	–	1	3
CO2	–	2	–	1	2
CO3	–	2	–	1	2
CO4	–	2	–	1	2



**B.Com(H)-102- Principles of Micro Economics and its application**

**Course Objective**

To familiarize students with the concept of micro economics and its components

**Course Outcomes:** On completion of the course students will be able to:

**CO1(a):**To Understand the Basics of Micro Economics and Economy

**CO1(b):**To Analyse the Concept of Utility, Budget Line and Indifference Curve

**CO2:** To Comprehend Demand and Supply Theories and its Elasticity

**CO3:** To Understand the Production Function and its types

**CO4:** To Analyze Market Structure using cost and revenue concept

	PO 1	PO2	Po3	PO 4	PO5
CO1a:	2	2	2	2	1
CO1b:					
CO2:	2	3	-	2	-
CO3:	1	2	-	-	-
CO4:	2	3	2	2	-

**B.Com(H)-103 Communication Techniques & Presentation Skills**

**Course Objective**

The course in communication techniques and presentation skills intends to acquaint the students with the basics of communication and various techniques associated with it.

**Learning Objectives**

**Course Outcomes:** On completion of the course the students will be able to:

**CO1(a):** Understand the characteristics, process, role, types, barriers, inter-personal & intra-personal communication, 7 C's of communication in an organization

**CO1(b):** Understand what is non-verbal communication, various components of NVC & Role of Technology-enabled communication

**CO3:** Role of Technology-enabled communication

**CO4:** Understand the different parts & formats of business letters as well as types & formats of Report

<b>CO-PO Matrix</b>					
	PO 1	PO2	Po3	PO 4	PO5
<b>CO1a</b>	-	2	-	3	2
<b>CO1b</b>					
<b>CO2</b>	-	1	-	3	2
<b>CO3</b>	-	3	-	3	2
<b>CO4</b>	-	3	-	3	3

**B.Com(H)-104- Financial Accounting**

**Course Objective**

The objective of this course is to help students acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**Course Outcomes:**On completion of the course the students will be able to:

**CO1(a):** Develop an understanding to key terminology, concept of double entry system and principles of accounting.

**CO1(b):** Apply the knowledge for preparation of final accounts of sole trader and solve problems relating to depreciation of assets.

**CO2:** Illustration and analysis of various methods of accounting for branches and department.

**CO3:**Assess the various conditions of maintaining accounts of non-profit making organisation and royalty accounts.

**CO4:**Formulate the accounting of single entry system and Consignment accounts.

<b>CO-PO Matrix</b>					
	PO1	PO2	PO3	PO 4	PO5
CO1(A)	3	3	2	2	3
CO1(B)					
CO2	2	2	2	2	2
CO3	2	3	3	2	3
CO4	2	2	2	—	1



**BCom(H)-105- Business Law**

**Course Objective**

The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

**Course outcomes:** On completion of the course students will be able to:

CO1a: Understand the meaning and essentials of contract and the different ways of performance and remedies available in case of breach of contract

CO1b: Learn about Indemnity Guarantee and Bailment also learn about the creation and termination of the contract of agency

CO2: Generate awareness of law related to sales of goods and the unpaid seller and rights, Duties of Buyer and Seller

CO3: Develop the approach towards partnership firm and how to dissolved a firm and Limited liability Partnership

CO4: Understand and analyze the different provision related to negotiable instruments and Dishonour of Cheque

CO-PO Matrix					
	PO1	PO 2	PO 3.	PO 4	PO5
CO1a	2	2	1	1	3
CO1b:					
CO2:	3	2	1	2	3
CO3	2	1	2	2	2
CO4	1	1	1	2	1

**B.Com(H)-106- Business Mathematics**

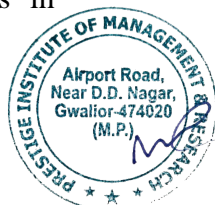
**Course Objective**

The objective of this course is to familiarize students with the elementary concept of mathematics and develop understanding of utility and its applications in business and commerce environment.

**Course Outcomes:** On completion of the course the students will be able to:

CO1. Understand the concept of elementary mathematics and its applications.

CO2. Demonstrate the concept of Linear programming problems and its applications in business and economics.



- CO3. Evaluate the concept of elementary mathematics, determinants, inverse of matrices, and various equations.
- CO4. Apply Cramer’s rule to solve the system of linear equations, calculus on functions of single variable.

	PO1	PO 2	PO 3	PO 4
CO1a:	1	3	2	2
CO1b:				
CO2:	1	2	2	2
CO3:	1	3	3	2
CO4:	2	3	3	3

**B.Com(H)-107- Introduction to Computer**

**Course Objective**

This course is designed to familiarize students with the fundamental concepts of the computer and peripheral devices, programming languages, system software, computer applications and basics of networking.

**Course Outcomes:** Upon successful completion of this course students will be able to:

- CO1a: Understand the fundamental concept of computer and evolution of computer.
- CO1b: Explain the need of hardware and software requires for a computation task.
- CO2: Understand the use Memory hierarchy and uses to run Business Application
- CO3: Demonstrate the use of system software, application software to solve Business Problem
- CO4: Demonstrate the use of internet and working of internet, working of search engines to collect data.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	-	2	2	-
CO1b					
CO2	1	2	2	2	-
CO3	2	2	3	2	2
CO4	2	3	3	2	2

**B.Com(H)-201- Remedial English**

**Course Objective**

The course aims to equip the students with the nuances of the English language which includes proficiency in grammar and its effective usage in speaking and writing.

**Course outcomes :** On completion of the course students will be able to:

CO1(a):To understand the basic of English Grammar.

CO1(b): To enhance the vocabulary for competitive exams & to develop an acumen towards literary comprehension

CO2: To develop writing skills on topics of Gen. Interest & understanding of literary text

CO3: To develop analytical skills, creative writing & comprehension of popular English Essay

CO4: To inculcating critical reading& appreciation of literary texts so as to imbibe human values

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a		1	-	3	1
CO1b	-				
CO2	-	2	-	3	2
CO3	-	3	-	3	1
CO4	-	3	-	3	3

**B.Com(H)-202- Principles of Macro Economics and its Application**

**Course Objective**

To familiarize students with the concept of macroeconomics and its components.

**Course Outcomes:** On completion of the course students will be able to:

CO1(a): To Understand Different School of Thoughts of Macro Economics to apply in economic decision making

CO1(b): To Demonstrate a way to measure concepts of national income and its related measure

CO2: To Examine the GAP between theory of money and the present concepts of money along with concepts of supply of money

CO3: To Analyze determinants of consumption and investment in the macroeconomic environment

CO4: To Evaluate in-depth causes of unemployment and inflation and apply remedies over them in economic policy

CO-PO Matrix					
	PO 1	PO2	Po3	PO 4	PO5
CO1a	3	3	3	3	2
CO1b	3	3	2	1	2
CO2	2	2	3	2	2
CO3	2	2	2	1	3
CO4	3	2	3	2	3

**B.Com(H)-203- Tally Certification**

**Course Objective:**

The objective of this course is to help students to acquire conceptual and working knowledge of the well-known accounting software i.e. Tally ERP.9

**Course Outcomes:** On completion of the course students will be able to:

CO1(a): To understand Fundamentals of basic accounting

CO1 (b) : To Develop the knowledge of tally’s features

CO2: To develop the understanding of stocks groups and managing inventory of an organisation

CO3: Apply GST & TDS rules practices in real business

CO4:To Create and analyse the different MIS Reports for managerial decision makings

<b>CO-PO Matrix</b>					
	PO 1	PO2	Po3	PO 4	PO5
CO1(a)	3	1	2	3	–
CO1 (b)					
CO2	2	–	3	3	–
CO3	–	–		1	2
CO4	–	3	2	2	–

**B.Com(H)-204- Corporate Accounting**

**Course Objectives:**

The objective of this course is to help student to acquire knowledge of corporate accounting and analyzing various techniques for preparation of financial statements in decision making of the firm.

**Course Outcomes:** On Completion of this course, student will be able to-

CO1 A: Understand the formation and classification of Companies including National Company Law Tribunal.

CO1 B: Acquaint with the principles of Memorandum, Article and Prospectus.

CO2: Study the provisions related to Management of company including the Directors.

CO3: Evaluate the rules related of Dividends, Audit and Winding up of a company.

CO4: Develop the concepts related to Depositories Laws

<b>CO-PO Matrix</b>					
<b>CO/PO</b>	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	2	2	2	3	3
CO1 B					
CO2	2	2	2	3	3
CO3	2	3	1	2	2
CO4	2	3	2	2	3



**B.Com(H)-205- Corporate Laws**

**Course Objectives:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013.

**Course Outcomes:** After the completion of the course, students will be able to:

CO1a: Understand Company, its formation, registration, incorporation, its types and different functionaries, and winding up and its provisions.

CO1b: Prepare and importance of Memorandum of Association, Article of Association and Prospectus

CO2: Understand the Management of company and all the key committees, positions and their respective roles.

CO3: Interpret provisions of Dividends, its payments, Books of accounts and Audit.

CO4: Understand The Depositories Act 1996 for the proper function of Company

CO-PO Matrix					
	PO 1	PO2	Po3	PO 4	PO5
CO1a:	2	2	1	2	2
CO1b					
CO2:	3	3	2	1	2
CO3:	1	2	2	3	3
CO4:	3	3	2	1	2

**B.Com(H)-206- Management Information System**

**Learning Objectives**

Examination of business information subsystems and the role of computers in accounting, marketing, production, and financial subsystems; theory of general management information systems

**Course Outcomes:** After completion of this course student will be able to:

CO1(a): Understand the fundamentals of information management and the impact of information technology (IT) on business for decision making.

CO1(b): Analyze what modern managers need to understand about their organization, employees and technology.

CO2: Explore the use of information for different levels of management like operational, tactical and strategic benefits.

CO3: Understand the software development model to help in developing MIS in organization.

CO4: Explain the use of MIS in various functional areas like Manufacturing, marketing, Quality, financial and accounting.





<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	2	-	2	-
CO1b					
CO2	2	3	-	3	2
CO3	2	3	-	3	2
CO4	2	3	1	2	3

**B.Com(H)-207- PC Software**

**Course Objectives:**

This course is intended to teach the basics of MS office PC software package, which has the following applications : word processing program(MS Word), a spreadsheet program(MS Excel), a presentation program(MS Powerpoint).

**Course Outcomes:**On completion of the course the students will be able to :

CO1a: Understand the use of MS-Word

CO1b: Understand and analyze the data using MS-Excel

CO2: Creating and Presenting the chart after analysis the data

CO3: Demonstrate and Present the business problems and their solutions

CO4: Understand the Fundamental concepts of MS -Office

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	1	22	2	2	3
CO1b	2	2	2	2	3
CO2	2	3	2	2	2
CO3	2	3	3	3	3
CO4	1	3	3	3	3

**B.Com(H)-301- Business Statistics**

**Course Objective:**

The objective of this course is to familiarize students with the basic concept of descriptive and inferential statistics and enable them to solve practical problems by using various statistics tools.

**Course Outcomes:** Upon successful completion of this course students will be able to:

**CO1a** Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.

**CO1b:** Analyze statistical data using central tendency, dispersion, skewness and kurtosis.

**CO2:**Use the normal probability distribution including standard normal curve calculations of appropriate areas.

**CO3:**Calculate and interpret the simple correlation and regression equation for a set of data.

**CO4:** Knowledge about association of attributes and inferential aspects such as test of hypotheses and associated concepts.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	1	3	2	3	-
CO1b					
CO2	1	3	2	1	-
CO3	1	3	3	2	-
CO4	2	3	3	2	-

**B.Com(H)-302- Public Finance**

**Course Outcomes**

The aims of this course are to introduce basic concepts of public finance, particularly in the context of macroeconomics policies, to the students.

**Course Objectives**

After successful completion of the course students will be able to critically assess the mechanism of functioning of modern public finance:

CO1(A): Understand the concept of public finance, fiscal finance functions and budgetary procedures and control

CO1(B): Demonstrate the understanding of revenue and taxation system of central and state governments.

CO2: Analyse the public debt and expenditure mechanism

CO3: Acquaint with the monetary and fiscal policies and examine the budgetary framework

CO4: Appraise the constitution and functions of finance commission and NITI Ayog

<b>CO-PO Matrix</b>						
		PO1	PO 2	PO 3	PO 4	PO5
CO1a:		2	2	3	-	-
CO1b:						
CO2:		1	3	-	-	2
CO3:		3	2	1	-	2
CO4:		2	2	-	2	-

**B.Com(H)-303- Human Resource Management**

**Course Objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization

**Course Outcomes:** On completion of the course, the students will be able to:

CO1a: Understand the concepts, functions and importance of HRM

CO1b: Evaluate the need of Human Resource and It's acquisitions.

CO2: Designing the need based employee training and development programs.

CO3: Evaluate and design performance design and compensation.

CO4: Demonstrate the ability to handle employee issues and understand the new trends.

<b>CO-PO Matrix</b>					
	PO 1	PO2	Po3	PO 4	PO5
CO1a	1	1	1	2	2
CO1b					
CO2	2	1	2	3	2
CO3	3	2	2	2	2
CO4	1	2	1	2	2

**B.Com(H)-304- Income-tax Law and Practice**

**Course Objective:** To provide knowledge about the income tax law in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for an individual.

**Course Outcomes:** After completing the course, the student shall be able to:

CO1a: Establish a firm understanding of the fundamental ideas and rules of income tax.

CO1b: Analyze the taxable income from house property and business and profession.

CO2: Determine the taxable income from capital gain, income from other sources and understanding the set-off and carry forward of losses along with clubbing of income.

CO3: Compute the gross total Income after providing deductions U/S 80C-80.

CO4: Understand the filing of e-return, assessment procedure, TDS, TCS, advance payment of tax, penalties and interest.

<b>CO-PO Matrix</b>					
	PO1	PO2	PO3	PO 4	PO5
CO1a:	2	3	2	1	1
CO1b:					
CO2:	2	3	2	2	1
CO3:	2	3	2	1	–
CO4:	2	3	1	2	2

**B.Com(H)-305- Management Principles and Applications**

**Course Objectives:**The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

**Course Outcomes:** On completion of the course, students will be able to:

CO1(a): Understand the general concepts of the management.

CO1(b): Learn and able to demonstrate planning.

CO2: Understand how to organize the available key resources of the management.

CO3: Understand the importance of staffing and leadership in effective management.

CO4: Learn the basic concepts of control and how to use controlling techniques for effective control.

<b>CO-PO Matrix</b>					
	PO1	PO2	PO3	PO 4	PO5
CO1a	–	2	1	3	2
CO1b					
CO2	–	2	1	3	2
CO3	–	2	–	2	2
CO4	1	2	2	3	1

**B.Com(H)-306- International Finance**

**Course Objectives**

The objective of the paper is to provide the students an overview of international financial system, foreign exchange market and Forex risk management. The course shall also cover some issues relating to multinational corporate finance.

**Course Learning Outcomes:**

CO1a: To familiarize students with concepts and theories of international trade, International finance & Balance of Payment for India.

CO1b: To demonstrate the knowledge of International Monetary system and BoP Accounting.

CO2: To identify the functions of foreign exchange market, and demonstrate the understanding of concepts and risk associated with exchange rates & evaluate the theories of exchange rates.

CO3: To explain the concepts of Offshore financing and Foreign Direct Investment & methods of Trade Financing.

CO4: To appraise the International Portfolio Investment and Multinational Financial system for decision making.

<b>CO-PO Matrix</b>					
<b>CO/PO</b>	<b>PO1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO5</b>
CO1 A	3	2	2	-	2
CO1 B					
CO2	2	2	-	-	2
CO3	2	2	1	2	2
CO4	-	3	3	-	-

**B.Com(H)-306- Internet E-Commerce**

**Course Objectives:**

To develop understanding about identifying analyzing and managing various types of risks. To develop understanding of principles of insurance and its usefulness in business, along with its regulatory framework.

**Course Outcomes:**

On completion of the course, the students will be:

CO1a: Understand the basic concept of network and basic protocols used in network communications

CO1b: Understand the working of search engine and email

CO2: Understand the foundation and importance of Ecommerce

CO3: Analyze the impact of Ecommerce on business models and strategy

CO4: Discuss legal issues and privacy in Ecommerce

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	1	2	2	3
CO1b					
CO2	3	3	2	2	2
CO3	3	2	2	2	3
CO4	2	2	2	2	2

**B.Com(H)-401- Indian Economy**

**Learning Objective:** To equip the students with sector-specific knowledge and skills to analyze key economic issues and policy documents. It will also enable them to relate theoretical frameworks of macroeconomics and microeconomics to the Indian context.

**Course Outcomes:** After the completion of the course the students will be:

CO1a: To impart knowledge relating to Indian economy and its features

CO1b- To analyze Import substituting industrialization, economic reforms

CO-2 To frame policy related to industries will enable informed participation in economic decision making,

CO-3 To understand government policy related to service and trade

CO-4 To understand concept of service and trade and its performance

<b>CO-PO Matrix</b>					
	PO 1	PO2	Po3	PO 4	PO5
CO1a	3	3	3	3	3
CO1b					
CO-2	3	2	3	2	1
CO-3	2	3	2	3	3
CO-4	2	2	2	3	3

**B.Com(H)-402- Entrepreneurship Development**

**Course Objectives**

The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Course Outcomes:** On completion of the course, the students will be:

CO1(a). Understand the Concepts, Functions, Management and Problems related to Entrepreneurship

CO1(b). Identify the steps involved in the business project proposal and its evaluation

CO2. Understand the Role of Regulatory Institutions and Development Organizations

CO3. Analyze the Financial Management for Project

CO4. Identify the need and Problems of an Entrepreneur.

<b>CO-PO Matrix</b>					
	PO 1	PO2	Po3	PO 4	PO5
CO1a:	3	2	2	2	-
CO1b:					
CO2:	1	2	2	2	-
CO3:	2	2	1	1	-
CO4:	1	3	3	3	2

**B.Com(H)-403- Cost Accounting**

**Course Objectives:**

This course will familiarize the students with the basic concepts of cost and various methods and techniques of costing as a separate system of accounting.

**Course Outcomes:** On completion of the course the students will be able to:

CO1a: Equip with basic knowledge of cost accounting.

CO1b: Apply various techniques of inventory, material and labour cost management.

CO2: Demonstrate cost sheet preparation for business tenders.

CO3: Understanding of process costing and reconciliation of cost accounting with financial statements.

CO4: Acquire knowledge about operating and job costing methods.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	1	-	2	2
CO1b					
CO2	1	2	3	3	-
CO3	1	2	-	2	-
CO4	3	-	1	-	-

**B.Com(H)-404- Operations Research**

**Course Objective**

The objective of this course is to teach the application of various optimization methods in different business situations.

**Course Outcomes:** Upon successful completion of this course students will be able to:

CO1(a): Understand the key terminology, concepts, tools and techniques used in operations research.

CO1(b): Apply techniques used to derive the optimal solution for standard LP and its formulation, transportation and assignment problems.

CO2: Evaluate EOQ model, project network, queuing and replacement problems.

CO3: Advise functional decision makers using results from mathematical models.

CO4: Display knowledge about variations in statistical quality control and quantify them.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	1	–	2	2
CO1b					
CO2	1	2	3	3	–
CO3	1	2	–	2	–
CO4	3	–	1	–	–

**B.Com(H)-405- Computer Applications in Business**

**Course Objectives:**

To provide computer skills and knowledge for commerce students and to enhance the student under stands of usefulness of information technology tools for business operations.

**Course Outcomes:** After completing the course, the student shall be able to:

CO1a: Understand the function of computer system and Software.

CO1b: Handle document creation and presentation for communication

CO2: Use of spreadsheet in business application

CO3: Understand database designing for accounting and business application

CO4: Understand various concept use in network and internet



<b>CO-PO Matrix</b>					
	PO1	PO2	PO3	PO 4	PO5
CO1a	1	1	–	2	2
CO1b					
CO2	3	2	1	2	2
CO3	3	3	1	2	1
CO4	2	1	0	1	1

**B.Com(H)-406- Advanced Accounting and Practice**

**Course Objective**

The objective is to acquaint the students and make them familiar with the process and preparation of accounts of different types of organizations.

**Course Outcome:** After completing the course, the student shall be able to:

CO1a: Understanding the basic concepts of social accounting by conducting social audit and reporting.

CO1b: Prepare and assess final accounts of life and general insurance companies.

CO2: Analyse the role of inflation accounting and methods of evaluation

CO3: Understanding farm accounting of transactions.

CO4: Understanding investment accounting.

<b>CO-PO Matrix</b>					
	PO1	PO2	PO3	PO 4	PO5
CO1a	3	3	2	1	–
CO1b					
CO2	–	1	2	3	1
CO3	3	–	–	1	–
CO4	2	–	3	1	–



**B.Com(H)-407- Data Base Management System**

Master the basics of SQL and construct queries using SQL. Understand the relational database design principles. Familiar with the basic issues of transaction processing and concurrency control. Familiar with database storage structures and access techniques.

**Course Objective**

The objective of the course is to present an introduction to database management systems, with an emphasis on how to organize, maintain and retrieve - efficiently, and effectively - information from a DBMS.

**Course Outcome:**

CO-1(a): Understand and Acquire the key concepts of database management System and role of DBA in Business

CO-1(b): Understand, design and develop the concept of ER-Model to create RDBMS

CO2: Demonstrate and apply the concept of integrity rules and normalization to create enterprise database

CO-3: Understand and Execute various advance SQL queries related to relational algebra.

CO-4: Analyse and Demonstrate the concept of transaction and Distributed Database

<b>CO-PO Matrix</b>					
	PO 1	PO2	Po3	PO 4	PO5
CO1a:	2	2	2	3	2
CO1b:	2	3	2	2	2
CO2:	2	3	3	3	2
CO3:	2	2	2	3	3
CO4:	2	2	3	2	3



**B.Com(H)-501- Personal tax planning**

**Course Objective**

To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life.

**Course Outcomes:** After completing the course, the student shall be able to:

CO1a: Develop a fundamental understanding of tax planning in reference to residential status and agricultural income.

CO1b: Apply critical thinking and problem solving skills related salary income and to understand how to develop efficient pay packages.

CO2: Analyse tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income.

CO3: Evaluate the capital gain tax and tax planning in respect of gift.

CO4: Identify deductions to reduce taxable income and apply rebates to reduce tax liability.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	3	1	2	1
CO1b					
CO2	–	3	1	–	–
CO3	–	3	1	–	3
CO4	3	2	2	–	–

**B.Com(H)-502- Foreign Language (French)**

**Course Objective**

To enable students learn the basics of French language and to develop an understanding for the language.

**Course Outcomes:**

After the successful completion of the course, the students would be able to:

CO1: Demonstrate an elementary knowledge of Grammar elementary French.

CO2: Compare and contrast the similarities and differences between his/her own culture and those of various Francophone cultures.

CO3: Combine sentences and phrases to express opinions on topics related to the self, personal interest, and everyday life.and written performance for learning purposes.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
	<b>1</b>		<b>1</b>	<b>1</b>	<b>1</b>
CO2	<b>1</b>	-	-	<b>1</b>	<b>1</b>
CO3	<b>1</b>	<b>1</b>	-	-	<b>1</b>

**B.Com(H)-503- Business Research**

**Course Objective:** This course in business research has been designed keeping in mind the significance of it in Commerce studies and how it can be used in business scenarios.

**Course Outcomes:** After completion of the course, student will be able to:

CO1a: Understand the fundamentals and application of research.

CO1b:2 formulations of research problem and hypothesis through review

CO2: design the outline of research

CO3: Analysis and Application of research

CO4: interpretation and communication of research outcome

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	3	2	2	1
CO1b					
CO2	1	2	2	1	1
CO3	3	3	2	3	2
CO4	2	3	2	3	2

**B.Com(H)-504- Fundamentals of Financial Management**

**Course Objective**

To familiarize the students with the principles and practices of financial management with various techniques.

**Course Outcomes:** After completing the course, the student shall be able to:

CO1a: Demonstrate a good understanding of concepts, goals and functions of financial management.

CO1b: Analyze capital budgeting process by capital budgeting techniques for analyzing long term projects.

CO2: Compute cost of capital and familiarize with various capital structure theories.

CO3: Acquaint practicality of leverage and examine various theories of dividend with factors affecting dividend policy.

CO4: Familiar with the concept of working capital and its management.

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	2	3	3	1
CO1b					
CO2	3	2	1	1	–
CO3	2	2	2	2	–
CO4	1	2	3	2	–

**B.Com(H)-601- Consumer Protection Laws**

**Course Objective**

The subject will aim to introduce the students to the existing law and practice relating to consumer protection.

**Course Outcomes:** After completing the course, the student shall be able to:

CO1a: Understand the meaning of consumer and know the legal frame work with existing law on consumer protection in India.

CO1b: Learn about the composition of redressal commission in consumer protection law- District., State and National commission.

CO2: Awareness of Rights of Consumer and how to file a complaint and appeal with existing law

CO3: Develop the approach to how to fix liability of product manufacturer, service provider and seller and fix penal liability

CO4: Understand and analyse emerging questions and policy issues in consumer law and power of central/ State Governments.

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	1	1	1	3
CO1b					
CO2	2	2	2	–	3
CO3	1	2	1	2	2
CO4	1	3	3	–	2



**B.Com(H)-602- Virtual Trading in Stock Market**

**Course Objective**

To equip students with the basic skills required to operate in stock market.

**Course Outcomes:** After completing the course, the student shall be able to:

After completion of the course, student will be able to:

CO1a: To understand Investing Fundamentals principles and provisions.

CO1b: Develop and explore the knowledge of Stock exchanges in India

CO2: To Analysis international & domestic economic scenario and use tools for Industry analysis, and Company analysis

CO3: Identify and evaluate the scope of Technical Analysis

CO4: Develop understanding about derivative market practices and managing risk by proper investigation of claims.

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	3	1	1	2
CO1b					
CO2	2	2	2	3	-
CO3	2	2	1	2	-
CO4	1	3	3	-	2

**B.Com(H)-603- Auditing and Corporate Governance**

**Course Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

**Course Outcomes:** After completing the course, the student shall be able to:

CO1a: Establish a firm understanding of the various auditing components, particularly those that pertain to internal auditing, internal control, and corporate governance in general.

CO1b: Examine contemporary changes in the auditing process as well as cost, tax, and management auditing.

CO2: Recognize the significance of corporate governance to management in businesses.

CO3: Investigate and review data that led to business fraud and organization failure.

CO4: Understand the organizational governance framework that is offered by various regulatory agencies in India and abroad and also to learn about the ramifications of various corporate ethics theories and CSR initiatives in India.



<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	1	3	1	–
CO1b					
CO2	1	0	0	0	2
CO3	0	2	0	1	2
CO4	1	0	1	0	1

**B.Com(H)-604- Indirect Tax Law-GST**

**Course Objective**

The objective of this paper is to introduce students to the different taxes and transactions related to goods and services for levy and determination of duty liability. This will enable them to learn the requirements of filing of return and assessment process

**Course Outcomes:** After completing the course, the student shall be able to:

CO1a: Understanding basic concepts of Indirect tax system of India.

CO1b: Apply GST system at intern and intra state level.

CO2: Acquire knowledge about input tax credit, payment and claiming refund under GST law.

CO3: Understanding GST assessment, return and GSP eco system.

CO4: Equip with the basics of custom duty rules and calculations.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	2	1	1	–
CO1b					
CO2	2	–	2	3	–
CO3	1	–	–	3	1
CO4	–	–	2	3	–

**B.Com(H)-AF-501- Management Accounting**

**Course Objectives**

The objective of this course is to help students to understand the concepts and measurements that underlie financial statements, develop managerial skills needed to analyze financial statements effectively, and gain an understanding of the choices enterprises make in reporting the results of their business activities

**Course Outcomes:** On completion of the course the students will be able to:

CO1a: Acquaint with the fundamentals principles of management accounting.

CO1b: Acquire knowledge about analysis and interpretation of financial statements.

CO2: Analysis of business transactions to determine their effects on the financial statements.

CO3: Analyzing business situations by using management accounting tools.

CO4: Understand the role of management accounts in planning, control and decision making in an organization.

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	2	3	2	-
CO1b					
CO2	-	2	3	1	-
CO3	1	-	2	3	-
CO4	1	3	-	3	-

**B.Com(H)-AF-502- Financial Markets, Institutions and Financial Services**

**Course Objective**

To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services

**Course Outcomes:** After completing the course, the student shall be able to:

CO1(a): Understand the meaning and scope of financial markets, institutions as well as services in India

CO1(b): Describe the framework and structure of Indian Financial Markets

CO2: Demonstrate the understanding of financial institutions and examine the recent developments in India.

CO3: Appraise the existence of financial services in India.

CO4: Display understanding of fund based and fee based services.

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	-	2	-	-
CO1b					
CO2	2	1	1	-	-
CO3	2	1	-	-	1
CO4	3	-	-	3	-





**B.Com(H)-AF-503- Corporate Tax Planning**

**Course Objective**

To provide students with knowledge of various aspects of corporate tax planning and their impact on decision-making; and further to provide an understanding of relevant tax provisions in this context.

**Course Outcomes:** After completing the course, the student shall be able to:

CO1a: Differentiate between various tax planning concepts and understand the procedure of assessment of corporate assesses.

CO1b: Devise strategies for tax planning in respect of a new business, understand the specific tax issues for start-ups, and comprehend the Income Tax provisions relevant for financial management decisions.

CO2: Decipher the different business conditions in specific managerial decisions for tax benefits.

CO3: Recognize the tax benefit provisions for international business conditions.

CO4: Analysis tax planning with reference to business restructuring.

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	3	2	1	2
CO1b					
CO2	2	3	2	2	2
CO3	3	3	3	2	2
CO4	3	3	2	1	—

**B.Com(H)-AF-504- Banking and Insurance**

**Course Objective:** The aim of the course is to provide participants with an origin of banking and impart knowledge about the basic principles of the banking and insurance.

**Course Outcomes:** After completing the course, the student shall be able to:

CO1a: Acquaint the students with the fundamentals of banking sector.

CO1b: Discuss about commercial banks, its types and various policies and provisions.

CO2: Understand the operations and accounting provisions of banking firms.

CO3: Describe fundamental concepts of modern internet banking and functioning of e-banking technologies.

CO4: Develop awareness about the risk and illustrate understanding of the insurance framework.



<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	3	2	1	2
CO1b					
CO2	3	2	2	2	2
CO3	3	3	3	2	2
CO4	3	2	2	1	-

**B.Com(H)-BA-501- Total Quality Management**

**Course Objectives**

The student is able to relate to the philosophy and significance of total quality management in the arena of business.

**Course Outcomes:** After completing the course, the student shall be able to:

CO1(a): Understand basic concepts of quality management

CO1(b): To develop an understanding of basic tools for solving quality problems.

CO2: To develop understanding of quality circle and other advanced tools for solving quality problems

CO3: To understand behavioral aspects of quality management.

CO4: To comprehend quality assurance implementation and contemporary issues in quality management

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	-	2	.	2	2
CO1b					
CO2	-	3	-	3	-
CO3	-	1	-	1	2
CO4	-	3	-	2	2

**B.Com(H)-BA-502- International Human Resource Management**

**Course Objective:** To enable students to understand the concept and significant issues related to International HRM. The course also aims to comprehend the major challenges associated to cross cultural work scenario.

**Course Outcomes:** After the successful completion of the course students will be able to:

CO1a: Understand the social, cultural and ethical aspects in global issues.

CO1b: to understand the HR planning for international workforce

CO2: to design performance appraisal criteria for international scenario

CO3: discussing training and development needs and techniques for employees

CO4: Demonstrate the knowledge of International industrial relations

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	2	1	2	2
CO1b					
CO2	2	1	1	2	2
CO3	2	1	2	2	1
CO4	1	2	2	2	1

**B.Com(H)-BA-503- Supply Chain Management**

**Course Objectives**

The student develops a keen understanding of logistics management, inventory management and networking of elements of Supply Chain.

**Course Outcomes:** On completion of the course, students will be able to:

CO1a: Understand the concepts of supply chain management

CO1b: Analyze the Network Design and Logistics Management of a firm

CO2: Learn the concepts of Purchasing and Vendor Management.

CO3: Understand the Inventory Management and related concepts.

CO4: Learn and understand the key issues of IT in SCM

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	-	3	-	2	1
CO1b					
CO2	-	3	2	3	2
CO3	1	3	1	2	2
CO4	-	2	-	2	2

**B.Com(H)-BA-504- Industrial Relations and Labor Laws**

**Course Objectives**

To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labor enactments.

**Course Outcomes:** Upon completion of course, the students will be able to;

CO1a: Understand the concept of Industrial Relation.

CO1b: Comprehend the various aspects of Trade Union.

CO2: Understand the role and applicability of bargaining and participative management.

CO3: Report the aspects of industrial grievances and its resolution.

CO4: Outline the provisions of industrial disputes and factories act.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	-	1	-	1	1
CO1b					
CO2	-	3	-	2	2
CO3	-	3	-	2	2
CO4	-	2	-	1	1

**B.Com(H)-ABE-501- Business & Economic Environment**

**Course Objectives**

The student is able to look at the environmental forces, both external and internal and their interaction and effect on businesses.

**Course Outcomes:** On completion of the course, the students will be:

CO1a: To Understand the Concept of Business Environment, Environmental Scanning, and Economy

CO1b: To Analyze the Competition Act, Stock Exchange, SEBI Act, Consumerism, Consumer Protection Act

CO2: To Understand the Concept of Business Environment, Environmental Scanning, and Economy

CO3: To Demonstrate the Concept of MSME

CO4: To Analyze and apply the Concept of GST

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	1	3	2	2	3
CO1 B					
CO2	1	3	2	3	2
CO3	2	2	2	2	3
CO4	1	2	3	2	3

**B.Com(H)-ABE-502- Mergers and Acquisitions**

**Course Objectives**

The primary objective of the course is to develop a comprehensive understanding of mergers and acquisitions (M&A) from the perspective of the corporate executive.

**Course Outcomes:** On completion of the course, the students will be:

CO1a: Understanding basic concepts of mergers and acquisitions.

CO1b: Acquaint with regulatory environment and its impact on the planning and execution of M&A transactions

CO2: Understanding basic concepts of takeover.

CO3: Know the corporate restructure strategies.

CO4: Demonstrate the concept of International Mergers and Acquisitions as well as key issues therein.

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	2	3	1	1
CO1b					
CO2	3	–	1	–	–
CO3	3	–	–	2	–
CO4	2	–	2	–	1

**B.Com(H)-ABE-503- Industrial Economics**

**Course Objective**

To develop in depth-understanding of the concept of Industrial economy and its components.

**Course Outcomes:** After this subject the students will be able to:

CO1a: Explain, analyze and predict factors and determinants of Industrial Growth and development

CO2b: Analyze the different forms of business organization and their motives respectively

CO2: Analyze Regional disparity and development policies in India

CO3: Examine competition policy and its features in the India

CO4: Evaluate industrial growth after independence to and now

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	2	3	1	1
CO1b					
CO2	3	2	1	–	2
CO3	3	–	–	2	–
CO4	2	–1	2	–	1

**B.Com(H)-ABE-504- Agriculture Economics**

**Course Objectives**

Students should be able to use concepts, approaches, and methods from Agricultural Economics curricula in their career or future studies to understand and evaluate issues, plans, or projects

**Course outcomes:** After this subject the students will be able to:

CO1(a): Understand the concept of agriculture and allied Services in farm and non farm sector

CO 1(b): Evaluate how agro based industries helps in rural infrastructure and Economic development

CO2: Assess India's agrarian relations and land reforms

CO3: Evaluation of technical changes in Agriculture

CO4: Analyze the growth of agriculture sector in India

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a:	–	3	–	3	2
CO1b:					
CO2:	–	2	–	3	1
CO3:	–	3	–	2	1
CO4:	–	2	–	3	1

**B.Com(H)-BI-501- Principles and Practices of Life Insurance**

**Course Objective**

To impart the students with knowledge about the life insurance and enumerate its main characteristics, provisions and principles.

**Course Outcomes:** On completion of the course the students will be able to:

CO1a-Acquire Knowledge regarding insurance contract in essentials and classification

CO1b-Understand the role and power of agent in the insurance industry

CO2- Obtain Knowledge about life insurance products, reinsurance and provisions of underwriting

CO3-Demonstrate the knowhow of the insurance documentations and provision of life insurance claims

CO4- Acquaint about the life insurance organization and legislative bodies of life Insurance contract.

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A		1	2	3	1
CO1 B					
CO2	2		1		
CO3	3	2			2
CO4		2		1	

**B.Com(H)-BI-502- Functional Aspects of Banking**

**Learning Objectives:**

The objective of this course is to help students to gain the fundamentals of Bank management, overall communication process, business ethics and challenges and provide relevant financial accounting career skills applying both quantitative and qualitative knowledge to their future careers in banking sectors.

**Course Outcomes:** On completion of the course, the student will be able to-

CO1a: Understand the concept and working of development banks in India.

CO1b: Analyze the function and importance of different development banks and subsidies provided to SME's

CO2: Comprehend the methods adopted by banks to deliver their services.

CO3: Understand the working of back office operations and importance of CRM in banking

CO4: Review the interbank payment system and digital money transfer used in banking

<b>CO-PO Matrix</b>					
<b>CO/PO</b>	<b>PO1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO5</b>
CO1 A	3	2	2	2	3
CO1 B					
CO2	1	2	1	2	1
CO3	2	2	2	1	1
CO4	1	2	2	—	—

**B.Com(H)-BI-503- Insurance Laws and Environment**

**Course Objectives**

To enable the students gain insights into the insurance sector in the country as well as various laws associated with it along with the prevailing environment.

**Learning Objectives:** To enable the students gain insights into the insurance sector in the country as well as various laws associated with it along with the prevailing environment.

**Course Outcomes:** After completion of the course, student will be able to:

CO1 a: Explain insurance business, legal framework of insurance laws and regulations and insurance business environment in the country.

CO1 b: Understand about the conduct of Insurance Business in India

CO2: Evaluate various types of Insurance and financial environment’s effect on the growth of Insurance.

CO3: Analyze the Legal aspects related to insurance sector in India.

CO4: Develop the knowledge of the global insurance environment

<b>CO-PO Matrix</b>					
<b>CO/PO</b>	<b>PO1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO5</b>
CO1 A	3	3	—	2	3
CO1 B					
CO2	3	3	3	3	—
CO3	—	3	—	3	3
CO4	—	2	2	2	3



**B.Com(H)-BI-504- E-Banking**

**Course Objective**

To familiarize the students about banking in a digitalized environment with prime focus on the need for digitalization of banking industry, innovative banking products, banking management in a technological environment and banking and information security

**Course Outcomes:** After completion of the course, student will be able to:

CO1a: Comprehend the concept of E-Banking and Future of E-Banking in India

CO1b: Understanding Electronic Payment System and outlining the working of Payment gateway system.

CO2: Analysing the legal issues in E-Banking/Mobile Banking and evaluating Major issues related with cyber security.

CO3: Summarizing possible solutions/procedures to enhance e-banking/mobile banking security controls

CO4: Associating knowledge e-builder solution with e-locking techniques.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	1	2	1	1	1
CO1b	1	1	2	1	-
CO2	-	1	2	1	1
CO3	1	2	1	3	1
CO4	-	1	2	1	-

**B.Com(H)-IB-501- International Business Management**

**Course Objective**

The objective of this course is to provide an understanding of the function of International Business, covering the concepts, theories, Environments, International Marketing Mix and various International Economic Institutions.

**Course outcomes:** On completion of this course, the students will be able to:

CO1a: To disseminate fundamentals of international business with respect to foreign trade/international business

CO1b: To understand business environment at different levels

CO2: Analyse the principle involved in international marketing mix

CO3: To acquire knowledge of theories of international trade

CO4: To understand and evaluate International economic institutions

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	–	3	–	2	2
CO1b					
CO2	–	3	–	2	1
CO3	–	3	–	2	1
CO4	1	3	1	2	1

**B.Com : Semester V**

Session	2022-26
Class	B.Com
Semester	Fifth
Title of the Paper	Management of International Trade
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com(H)-IB-502
Maximum Marks	100
Internal/ External	40/60

**Learning Objective:** The objective of this course is to provide an understanding of the function of International Trade Operations covering the concepts of Trade Agencies, International Economic Operations and integrations. The subject also covers FDI, FII, Globalization and MNC's.

**Course Outcomes:** on completion the course the student will be able to

CO1a-Gain understanding of International Trade Operations through Model , Barriers of International trade .

CO1b-Comprehending the Causes of Disequilibrium.

CO2-Determining various regional trade intergrations

CO3-Multinational Cooperation and its effect on Indian Culture and develop the understanding of foreign direct investment.

CO4-Current trends across the world

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1a	1	2	2	2	3
CO1b					
CO2	–	1	2	1	2
CO3	–	–	–	–	–
CO4	–	2	2	1	3

**B.Com: Semester V**

Session	2022-26
Class	B.Com
Semester	Fifth
Title of the Paper	International Logistics
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com(H)-IB-503
Maximum Marks	100
Internal/ External	40/60

**Course Objectives:** To provide an understanding of the function of Logistics, Various Concepts of Logistical Information System, Importance Transportation, warehousing in Logistics, Packaging and Material Handling. Along with this the subject provides the information about ships and shipping Industry and various ports of World.

**Course outcomes:** on completion the course the student will be able to:

CO1(a): Understand and implement the functions and concepts of Logistics.

CO1(b): Implement information system for forecasting logistical processes.

CO2: Take decisions associated with selection warehouses and modes of transportation.

CO3: Select and implement best practices for containerization and packaging.

CO4: Select best way to ship the package using most feasible mode.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a:	2	2	2	3	–
CO1b:					
CO2:	2	2	2	0	0
CO3:	3	2	1	1	3
CO4:	2	2	2	0	0

**B.Com: Semester V**

Session	2022-26
Class	B.Com
Semester	Fifth
Title of the Paper	Export – Import Documentation and Procedure
Category	(DSE)
Compulsory/ Optional	Optional
Paper Code	B.Com(H)-IB-504
Maximum Marks	100
Internal/ External	40/60

**Learning Objectives:** The objective of the paper is to enable students to learn about dynamics of the export and import business. After completion of the course, the student will be able to perform documentation process required for import and export. The student will learn about complexities involved with export import documentation and resolve the issues faced by importers and exporters.

**Course outcomes:** On the completion of the project, report student will be able to:

CO1(a): Explain the concepts in custom clearance in international business with respect to foreign trade

CO1(b): Apply the current documentation phenomenon and to evaluate the global business environment in terms of economic, social, and legal aspects

CO2: Analyze the principle of international payments and incoterms

CO3: Integrate concept in custom clearance concepts with the functioning of global trade

CO4: demonstrate the role of various Exim associations in failing subsidies and credit facility.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a:	3	3	-	1	1
CO1b:					
CO2:	1	1	2	2	1
CO3:	1	1	1	3	2
CO4:	2	2	1	2	3

**B.Com(H)-EC-501- Digital Marketing**

**Course Objectives:** This course intends to familiarize the students with the basics of digital marketing and its processes. The Course also aims at imparting expertise in various digital Media aspects like Keyword Planning, SEO, Social Media Marketing, Search Engine Marketing, and Google Analytics.

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO1a: Understand the concepts of Digital Marketing.

CO1b: Illustrate a better understanding of the basics of Internet and its applications to websites and digital businesses

CO2: Apply the knowledge of Google analytics and Google Data Studio to monitor traffic and achieve the goals.

CO3: Apply the knowledge of content creation, content management and deployment on social media platforms

CO4: Develop Google Adwords & create campaigns for Digital Marketing.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	-	2	1	3	3
CO1b					
CO2	-	3	1	3	-
CO3	-	3	-	2	2
CO4	-	3	1	1	3



**B.Com(H)-EC-502- IT Trends and Technology**

**Learning Objectives:**

The main objectives of this course are to understand the importance of managing information in the modern era, provide insight about various forms of computing and application development, provide knowledge about various communication technologies, introduce various IT based applications among students and acquaint students with IT related trends and ethical constraints of information technology

**Course Outcomes:** On successful completion of this course, the students will be able to:

CO1a: Understand the use of E-governance with respect to business

CO1b: Understand and analyze the role of cyber security to secure data on internet

CO2: Analyze and demonstrate the emerging trends of communication technology used in businesses

CO3: Demonstrate and Analyze the role of MIS data to be used in fact-based business decision making

CO4: Understand the Fundamental concepts of block chain and cloud computing used for businesses

CO-PO Matrix -IT Trends and Technologies					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	-	-	-	-	2
CO1b	2	2	2	2	3
CO2	2	2	2	2	2
CO3	2	3	3	3	3
CO4	-	3	3	3	3

**B.Com(H)-EC-503- Introduction to Cyber Securities**

**Course Objectives:**

- 1 Understand the fundament concepts of Cyber and Information Security
- 2 Gain the knowledge of different types and working of malware and security hazardsincident of real-world.
- 3 Understand cryptography techniques and apply them for secure data communicationand authentications
- 4 Understand the working of Firewall.
- 5 Understand the concept of cyberspace and cyber-crime and digital signature

**Course Outcomes:**

CO1a: Understand the fundament concepts of Cyber and Information Security



CO1b: Understand cryptography techniques and apply them for secure data communication and authentications

CO2: Understand Security threats wrt Cyber Security

CO3: Understand the concept of cyber-crime and digital signature

CO4: Understand Cyber Laws & offences under IT-ACT

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	1	1	3	3	3
CO1 B					
CO2	-	2	1	3	2
CO3	-	3	2	1	3
CO4	3	1	2	1	3

**B.Com(H)-EC-504- Web Designing**

**Learning Objective:** To gain and exhibit a good understanding of the principles and tools for creating an efficient static website.

**Course Outcomes:** On completion of the course the students will be able to:

CO1a: Display a good understanding of the basics of web page structuring and designing

CO1b: Demonstrate an in-depth understanding of basics of HTML

CO2: Exhibit the knowledge of basic and advanced elements of HTML

CO3: Demonstrate the usage of CSS while designing a web page

CO4: Develop an effective and well-structured website for displaying their personal portfolio

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	1	1	1	2	2
CO1b					
CO2	1	1	1	1	3
CO3	1	1	1	1	3
CO4	2	2	2	1	3

**B.Com(H)-AF-601- Project Management**

**Course Objectives:** The course explains the concepts of Project Management from planning to execution of projects, the feasibility analysis and network analysis tools for cost and time estimation, comprehending the fundamentals of Contract Administration, Costing and Budgeting, and enabling the students to analyze, apply and appreciate contemporary project management tools and methodologies.

**Course Outcomes:** After completion of successful course student will be able to:

CO1a: Understand the concept of project, its appraisal, feasibility analysis and the elements of social cost benefit analysis.

CO1b: Analyze the market to attain the demand and supply of the project.

CO2: Apply the various tools and techniques of investment appraisal for identifying financial needs of a project.

CO3: Evaluate the social cost benefit analysis of a project in Indian context.

CO4: Appraise the project by risk assessment approaches and preparation of project report.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	3	2	3	1
CO1b					
CO2	3	3	2	1	1
CO3	2	2	3	2	1
CO4	2	2	3	2	2

**B.Com(H)-AF-602- Financial Reporting and Analysis**

**Course Objectives:**

The objective of this course is to help student to understand the financial reporting and analysis and enhance the financial decision making skills.

**Course Outcomes:** Upon completion of this course, student will able to-

CO1a: Understand the concept of Financial Reporting and the different entities subject to Reporting;

CO1b: Analyzing different financial statement as per companies act.

CO2: Evaluate the challenges in financial reporting and role of SEBI in IFRS

CO3: Assess the concept of Asset and Liabilities in accounting

CO4: Reviewing different financial reports to evaluate the financial health of the business.



<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	3	2	3	3
CO1b					
CO2	2	3	2	1	3
CO3	2	—	1	—	1
CO4	2	3	2	2	—

**B.Com(H)-AF-603- Security Analysis and Portfolio Management**

**Course objective** The course describes the application of utility analysis and develops an insight into behavior of stock market prices.

**Course Outcomes:** Upon completion of this course, students will be able to:

CO1a: Assess the risk associated with different financial investment

CO1b: Analyze stock returns and risk as EIC framework through technical analysis

CO2: Apply various technical tools to evaluate fundamental results of the stock.

CO3: Comprehend different portfolio theories to maximize the returns

CO4: Reviewing the portfolio performance to manage investment.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a:	3	3	2	2	1
CO1b:					
CO2:	2	3	2	2	2
CO3:	1	3	3	3	1
CO4:	2	3	2	3	2

**B.Com(H)-AF-604- Business Tax Procedure and Management**

**Course Objectives**

To gain knowledge about the business tax laws in force and to provide an insight into procedural aspects for assessment of tax liability for firm HUF, AOP, BOI, Companies and tax management of business.

**Course Outcomes:** On completion of the course, the students will be able to:

CO1a: Evaluate the procedure to compute total income of a firm, AOP or BOI and its tax determination.

CO1b Examine the assessment procedure of HUF and its treatment with reference to partition HUF.

CO2: Assess Partnership firm assessed as association of persons and computation of total income  
 CO3: Demonstrate the procedure to assessment of companies and explore the concept of MAT and tax on income in certain cases such as royalties, copyrights, literary works etc  
 CO4: Analyse different types of returns, determination of advance tax, interest and TDS for tax implications in financing decisions.

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	2	2	2	1	–
CO1 B					
CO2	2	2	2	1	–
CO3	3	2	2	1	3
CO4	3	2	1	3	–

**B.Com(H)-BA-601- Compensation Management**

**Course Objectives:** The art and science of compensation, concept, context, implementation and strategies and its role in promoting a company’s competitive advantage.

**Course Outcomes:** On completion of the course students will be able:  
 CO1a: To undersatnd the foundation concepts of compensation management  
 CO1b: To comprehend theories and policies pertaining to compensation  
 CO2: To understand several components of compensation  
 CO3: To acquire the know-how of international compensation system  
 CO4: To understand the labour laws pertaining to compensation in India

CO-PO Matrix					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	1	2	1	2	2
CO1b					
CO2	1	2	1	1	1
CO3	1	1	1	1	1
CO4	1	1	1	1	1

**B.Com(H)-BA-602- New Venture Planning**

**Course Objective:** The course is designed to introduce students to the issues crucial to the development of a new venture, the entrepreneur and the entrepreneurial team, and the relationship of the smaller organisation to its environment.

**Course Outcomes:** On completion of the course students will be able:  
 CO1a: Develop ideas for starting new ventures  
 CO1b: Able to undertstand the methods required to start new ventures

CO2: Comprehend the legal aspects of starting new ventures

CO3: Able to understand the sources of acquiring capital for startups

CO4: Prepare a business plan for a new venture start or development.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	1	3	1	1	2
CO1b					
CO2	1	3		2	2
CO3	1	2		1	1
CO4	1	2		1	2

**B.Com(H)-BA-603- Corporate Governance and Laws**

**Course Objectives:**

To enable the students to understand the principles of corporate governance, to make the students aware about the role of CSR in the business to encourage moral practices and sensitivity towards the ethical dimension of business

**Course Outcomes:** On completion of the course, the students will be:

CO1 A: Understand the formation of Industrial Jurisprudence and Labour Laws in India.

CO1 B: Acquaint with the principles of Industrial Dispute Act 1947.

CO2: Study the provisions related to economic coercion under the Labour and Industrial Laws

CO3: Evaluate the rules related of Factories act and The employee's provident fund act 1952

CO4: Develop the concepts related to Social security and welfare legislations in india for workmen and labours.

<b>CO-PO Matrix</b>					
<b>CO/PO</b>	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	2	2	2	3
CO1b					
CO2	2	2	2	2	3
CO3	2	2	1	2	2
CO4	2	2	2	2	3

**B.Com(H)-BA-604- Labour Laws**

**Course Objective:**

The paper will focus on law relating to labour management, working conditions of employees, wage policies, compensation, social security and retirement benefits during the course of employment, implementation of international norms and the hold of appropriate governments on industrial adjudication to bring industrial peace.

**Course Outcomes:** On completion of the course, the students will be able to:

CO1a: Know the development and the judicial setup of Labour Laws.

CO1b: To comprehend the laws pertaining to resolution of industrial disputes

CO2: To understand the instruments of economic coercion

CO3: To comprehend the legislations related to factories, Trade unions and employee provident funds

CO4: To comprehend the legislations related to wage, Bonus, Gratuity, Compensation and Maternity.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	1	3	–	2	3
CO1b					
CO2	1	3	–	2	3
CO3	1	3	–	2	3
CO4	1	3	–	2	3

**B.Com(H)-ABE-601- Economic Growth & Development**

**Course Objective:** To familiarize students with the concept of economic growth and development and its components

**Course Outcomes:** On completion of the course students will be able to-

CO1a: Understand the theories of economic growth and growth models.

CO1b: Evaluate factors determining economic development and its models

CO2: Analyze various development indicators and sustainable development.

CO3: Examine the poverty measures taken for alleviation of poverty

CO4: Correlating the role and contribution of education and health to economic growth and development

<b>CO-PO Matrix</b>					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	–	2	–	3	2
CO1 B					
CO2	–	3	–	3	3
CO3	–	1	–	2	0
CO4	–	3	–	2	1

**B.Com(H)-ABE-602- Financial Econometrics**

**Learning Objectives:** The course aims to provide students with the basic framework of financial Econometrics.

**Course Outcomes** In particular, it will benefit students in terms of:

CO1a: Understand types and forms of data and how to use them in econometric analysis.

CO1b: Identify sources of financial data (Bloomberg, Capital IQ, Compustat, Yahoo Finance, etc.) to retrieve necessary data for econometric analysis.

CO2: Demonstrate knowledge in econometric methods such as regression analysis and Forecasting Models.

CO3: Help students acquire skills in using computer Software (Eviews, excel) to perform econometric applications.

CO4: Developing their ability to model the expected mean and volatility in financial data as a means to a more informed assessment of the risk and return associated with different investment strategies.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a:	1	2	2	–	–
CO1b:					
CO2:	1	2	2	–	–
CO3:	1	2	2	–	–
CO4:	1	3	2	–	–

**B.Com(H)-ABE-603- Industrial Organisation**

**Course Objectives:** The objective of the subject is to present the modern industrial organization including firm strategy, competition policy, market power, relationships between market structure, pricing, profitability, innovation, advertising and network product, etc.

**Course Outcomes:** On completion of the course students will be able to:

CO1a: To disseminate fundamentals of industrial organization

CO1b: To demonstrate a good understanding of Market power

CO2: To Understand significance and fundamentals of Pricing and segmentation

CO3: To acquire knowledge of the Competition Policy

CO4: To understand and evaluate strategies of Network goods and intermediated goods markets.

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	-	3	-	2	2
CO1b					
CO2		3		2	1
CO3		3		2	1
CO4		3	3	1	1

**B.Com(H)-ABE-604- Environmental Economics**

**Course Objectives:** This course provides a broad coverage of environmental economics making student learn to apply economic approaches to analyze policy options to better manage the environment at both the local and global levels.

**Course Outcomes:** On completion of the course students will be able to:

- CO1a Understanding the basics of Environmental Economics, growth and evolution.
- CO1b Memorize the concept of environmental pollution with aspect to its impact on economy
- CO2 Demonstrate the concept of environmental goods with respect to consumption and demand
- CO3 Illustrate the application of environmental accounting with reference to SEEA and forest resource accounting.
- CO4 Priortise the concerns of ideal environemental policy

<b>CO-PO Matrix</b>					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	-	2	-	1	3
CO1 B					
CO2	1	1			
CO3	3	1	3	1	
CO4	1			1	

**B.Com(H)-BI-601- Principles and Practices of General Insurance**

**Course Objective:**

The objective of this subject is to provide the students an overview of general insurance concepts, types, prevailing practices and procedures on renewal, pricing and claim settlement procedure. The course shall also cover some recent trends relating to general insurance in India.

**Course Outcomes:On completion of the course, the students will be:**

CO1a:To understand principles and provisions that govern general insurance

CO1b:To analyze Motor Insurance and Fire Insurance and prevailing policies practices and procedures on pricing and claim settlement.

CO2:Identify and evaluate the scope of marine insurance and analyze progress and growth of marine insurance business in India.

CO3:Develop and explore the knowledge of Types of Insurance

CO4:Develop underwriting practices and managing risk by proper investigation of claims..

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	2	2	1	—
CO1b					—
CO2	2	2	2	1	—
CO3	2	2	2	1	—
CO4	2	2	2	2	—

**B.Com(H)-BI-602- Banking Laws and Environment**

**Course Objective**

The course will enable student to learn core concept of banking and legislation in current environment.

**Course Outcomes:** On completion of the course, the students will:

CO1a:To disseminate fundamentals of banking regulations and reforms

CO1b:To Demonstrate a good understanding of Central Bank and its operations with particular reference to Developing Economies.

CO2: To Understand the functions and significance of RBI in India.

CO3:To acquire knowledge of the banking organizations and their regulatory bodies with their qualifications, rights and liabilities.

CO4:Examine and anlyase of various banking reports and statements with management of capi funds .

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	3	3	3	1	–
CO1b					
CO2	3	3	3	1	–
CO3	3	3	3	1	–
CO4	3	3	3	1	–

**B.Com(H)-BI-603- Marketing of Financial Product and Services**

**Course Objectives:**

The objective of this course is to equip students with knowledge about strategy, mix and promotion of Financial Products and Services.

**Course Outcomes:** On completion of this course, student will able to:

CO1a: Understand the role of the marketing function and its application to financial sector.

CO1b:: Understanding frameworks and implementation of CRM that is helpful in marketing financial products and services

CO2: To Familiarize various products/services in Banking, and Insurance Understand the practical aspects of marketing of the financial product and services in Mutual Funds

CO4: Evaluate in-depth causes of financial services and legal issues Marketing of Financial product and services.

<b>CO-PO Matrix</b>					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	3	2	3	2
CO1 B					
CO2	2	2	3	2	2
CO3	2	2	2	1	3
CO4	3	2	3	2	3

**B.Com(H)-BI-604- Management of Commercial Bank**

**Course Objective:** To impart the students, knowledge about the Banking and enumerate its main functions and principles.

**Course Outcomes:** On completion of the course, the students will be able to:

CO1a: To disseminate fundamentals of Commercial Banking

CO1b: To Demonstrate a good understanding Deposit and Lending

CO2: To Understand the functions of Bank Investment and other activities of commercial bank



CO3:To acquire knowledge of relationship between bank and Customers

CO4:Examine and analyse Risk management in commercial banks

<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	2	3	2	1
CO1b	3	3	3	1	1
CO2	3	3	3	1	1
CO3	3	3	3	1	1
CO4	3	3	3	1	1

**B.Com(H)-IB-601- Cross Cultural Issues in International Business**

**Course Objective**

This course will help students in developing understanding of the concepts of cross cultural management issues and increasing complexity in terms of international business

**Course Outcomes:**

At the end of the course students should be able to:

CO1A: Analyze the critical role of culture and the importance of managing cultural differences.

CO1B: Understand the influence of culture on different functions of management including communication, negotiation, marketing, leadership, motivation, human resource management and teams

CO2 Demonstrate improved cross-cultural competence and will be able to perform accordingly.

CO3: Identify problems in cross-cultural management, and offer solutions to the problem.

CO4 Acquire an integrative understanding of the ethical and social issues in cross-cultural management and negotiation.

<b>CO-PO Matrix</b>					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	2	-	1	2
CO1 B					
CO2	2	2	0	2	2
CO3	2	2	1	1	2
CO4	3	2	1	2	3

**B.Com(H)-IB-602- International Ethical and Legal Issues**

**Course Objectives**

To acquaint the students with the concepts related to international ethics and legal issues and to develop their understanding, acumen and critical thinking for decisions based on laws relating to business.

**Course Outcomes:** On completion of the course, the students will be able to:

CO1a: Understand the concepts of integrity, ethics and law, including how they overlap and how they are different

CO1b: Learn the International Business laws

CO2: Analyze a problem involving integrity, ethics and law in the public domain, and create and evaluate solutions

CO3: Recognize the importance of Ethics in situation analysis in International business

CO4: Compare the Indian laws with laws of other countries

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	2	–	1	3
CO1 B					
CO2	3	3	0	1	3
CO3	3	2	0	1	3
CO4	3	2	0	1	1

**B.Com(H)-IB-603- International Marketing**

**Course Objective**

To have knowledge of strategies adopted in the foreign markets to succeed with a suitable market plan and have better understanding on international marketing mix.

**Course Outcomes:** On the completion of the course, the student will be able to

CO1a: Understand the concepts of International marketing & interpret the challenges faced therein.

CO1b: Outline the method of entering into International Market.

CO2: Inspect the Product Policy Decisions and understand International Product Life Cycle.

CO3: Reflect upon the Distribution and Place decisions in International market.

CO4: Devise Pricing & Promotion strategies while considering Foreign risks.

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	2	2	2	3	3
CO1 B					
CO2	2	2	2	3	3
CO3	2	3	1	2	2
CO4	2	3	2	2	3



**B.Com(H)-IB-604- International Business Finance and Risk Management**

**Course Objective**

The purpose of this paper is to make students aware of changes in foreign exchange market, risk management and development in International Financial Business Environment.

**Course Outcomes:** On the completion of the course, the student will be able to:

CO1a: Understanding the concept of International Business Environment and Financial System

CO1b: Learn about Finance Exchange Rate and Risk in International Finance.

CO2: Understand Parity conditions in International Finance

CO3: Evaluate benefits of exchange rate patterns for business decision making

CO4: Analyze Risk and to averse it ethically to for societal development

**CO-PO Matrix**

	PO1	PO 2	PO 3	PO 4	PO5
CO1a	1	1	2	1	1
CO1b					
CO2	1	1	2	0	1
CO3	3	3	2	0	2
CO4	2	2	2	0	3

**B.Com(H)-EC-601-Advance Excel for Business Decision Making**

**Course Objectives**

The course details the tools of Computer Science & Applications for effectively disseminating information in an appropriate manner.

**Course Outcomes:** On completion of the course, the students will be:

CO1a: Understand the use of MS-Excel to store data to solve business problem

CO1b: Understand and apply the filter and sorting techniques for business solution

CO2: Understand and apply the date and time, lookup and logical function to prepare data for the business insight

CO3: Understand and apply the mathematical, statistical function and pivot table to aggregate and prepare data for the solution of business problem

CO4: Understand and apply the conditional formatting colour theory and pivot chart for data visualization to make business solution more clear



<b>CO-PO Matrix</b>					
	PO1	PO 2	PO 3	PO 4	PO5
CO1a	2	3	3	2	2
CO1b					
CO2	3	2	3	2	2
CO3	2	3	3	2	2
CO4	2	2	3	2	2

**B.Com(H)-EC-602- R application for Decision making in Business**

**Course Objectives**

The objective of this module to make students exercise the fundamentals of statistical analysis in R environment. They would be able to analysis data for the purpose of exploration using Descriptive and Inferential Statistics. Students will understand Probability and Sampling Distributions and learn the creative application of Linear Regression in multivariate context for predictive purpose.

**Course Outcomes:** On completion of the course, the students will be:

CO1a:perform basic tasks on Vectors, Matrices and Data frames

CO1b:Describe key terminologies, concepts and techniques employed in Statistical Analysis.

CO2: Define, Calculate, Implement Probability and Probability Distributions to solve a wide variety of problems.

CO3:Conduct and Interpret a variety of Hypothesis Tests to aid Decision Making.

CO4:Understand, Analyse, Interpret Correlation and Regression to analyse the underlying relationships between different variable.

<b>CO-PO Matrix</b>					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	3	1	3	-
CO1 B					
CO2	2	2	1	2	1
CO3	2	2	2	1	1
CO4	3	2	1	2	

**B.Com(H)-EC-603- RDBMS**

**Course Objective**

Upon successful completion of this course, students should be able to:

1. Describe the fundamental elements of relational database management systems
2. Explain the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and SQL.

**Course Outcomes:** On completion of the course, the students will be:

CO1a:Learn what is a database, types of databases

CO1b:Learn different types of file systems and data models

CO2: utline ER model concepts and different Data Base Management Systems (DBMS) functions

CO3:Identify the use of normalization and functional dependency, indexing and hashing technique used in database design"

CO4:List the concept of transaction, concurrency control and recovery in database

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	3	1	2	1
CO1 B					
CO2	2	2	2		2
CO3	2	2	2	1	1
CO4	3	2	1	2	

**B.Com(H)-EC-604- Cyber securities and Laws**

**Course Objective**

**At the end of this course, students should be able to:**

- Identify and apply relevant problem solving methodologies of E-commerce
- Design components, systems and/or processes to meet required specifications for a web presence
- Appreciate ethical implications of professional practice towards E-commerce
- Be aware of global perspectives (needs, rules/regulations, and specifications)

**Course Outcomes:** On completion of the course the students will be able to:

CO1a:Understand the Need of Information Security, Attributes of Information Security

CO1b:understand the need of Authentication, Confidentiality, Integrity, Availability, Non Repudiation.

CO2: understsnd Data Encryption techniques and Hashing

CO3: Understsnd Security Services, mechanism and attacks

CO4:understnd Salient Feature of IT Act 2000, Legal Provisions under the Information Technology

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	3	1	3	2
CO1 B					
CO2	2	2	3	2	2
CO3	2	2	2	1	3
CO4	3	2	3	2	3

**B.Com(H)-701- Financial Derivatives**

**Course Objective:** The course aims to impart knowledge about development and trading of derivatives in India focusing specifically on futures, options and swaps.

**Course Outcomes:** On completion of the course the students will be able to:

CO1 a: Demonstrate knowledge of all aspects of derivative market theory and the roles they play in the financial markets

CO1 b: Identify how derivative instruments can be used to change or hedge risk and evaluate risks and pay-offs associated with trading such instruments and their implications

CO2: Understand the basic risk management and trading strategies using futures and options

CO3: Critically evaluate the clearing mechanism and techniques used to analyse risk of the portfolio.

CO4: Evaluate the significance of the usage of Swap transactions.

		<b>CO-PO Matrix</b>				
		<b>PO1:</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>Unit-1 and 2</b>	CO1 a:	3	2	2	–	<b>3</b>
	CO1 b:	3	3	3	2	–
<b>Unit-3</b>	CO2:	3	2	2	1	–
<b>Unit-4</b>	CO3:	3	3	1	2	–
<b>Unit-5</b>	CO4:	2	3	2	2	–

**B.Com(H)-702- Behavioural Finance**

**Course Objective:** Behavioural finance provides an interdisciplinary approach to study financial Behaviour, thus offering a more realistic understanding of financial markets. The objective of this course is to provide a basic understanding of Behavioural finance and its practical relevance to study the financial markets.

**Course Outcomes:** On completion of the course the students will be able to:

CO 1 (A): Understand classic financial & Modern theories and several inadequacies in their applicability in the present context.

CO 1 (B): Analyze different markets Anomalies such as the stock market bubble, the January effect, Day of the week effect which led to the emergence of behavioural finance.

CO2: Comprehend the concept of behavioural finance and different behavioural biases such as Heuristics, Herd behaviour, Prospect, inattention bias etc.

CO3: Analyze the impact of different behavioural biases on individual's decision under different market settings.

CO4: Evaluate the causes of market failure due to moral hazard and Adverse selection

CO-PO Matrix					
	PO1:	PO2	PO3	PO4	PO5
CO1 a:	1	3	1	2	1
CO1 b:	–	3	–	2	2
CO2:	–	3	–	2	1
CO3:	–	3	–	2	2
CO4:	–	3	–	2	1

**B.Com(H)-703- Data Visualization**

**Course objective**  
 The course helps students learn the technique to visualise data and to gain hands-on experience with creating visualisations of financial data.

**Course Outcomes:** On completion of the course the students will be able to:  
 CO:1(a): Understand the fundamental concept of data visualisation and functions of data analyst.  
 CO:1(b): Demonstrate data visualization using different charts.  
 CO:2: understand and apply various visualization tools likes map, tables, slicers etc to create dashboard.  
 CO:3: Develop the practical understanding of visualisation using power BI  
 CO:4: Develop the practical understanding of visualisation using tableau

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	–	1	–	3	1
CO1 B					
CO2	–	1		3	1
CO3	–	1		3	1
CO4	–	1		3	1

**B.Com(H)-704-Business Valuation**

**Course Objective**  
 The course aims to familiarize the students with the principles and practice of valuation of business

**Course Outcomes:** After completion of the course, learners will be able to:  
 CO:1(a): interpret the valuation of business and its principles.  
 CO:1(b): analyse different bases of valuation.

CO:2: Analyse the different techniques of valuation and apply them in various situations.

CO:3: demonstrate skills in valuing tangibles and intangibles.

CO:4: evaluate the impact of non-financial factors on valuation.

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	2	1	–	3	1
CO1 B					
CO2	2	1	1	3	1
CO3	–	1	-	3	1
CO4	2	1	2	3	1

**B.Com(H)-801- International Financial Reporting Standards**

**Course Objective:** The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with International Financial Reporting Standards

**Course Outcomes:** On completion of the course the students will be able to:

CO1a: to understand the concept of IASB and its regulatory framework

CO1b:to analyse the elements of financial statements.

CO2: to understand the different segments of financial statements

CO3:to demonstrate the presentation of financial statements and additional disclosures

CO4: to recognise the preparation of external financial reports for different entities

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	2	2	2	3
CO1 B					
CO2	3	2	3	3	3
CO3	2	3	2	3	1
CO4	1	2	3	3	2

**B.Com(H)-802- Merger, Acquisition & Corporate Restructuring**

**Course Objective:** The course aims to familiarise the students with different aspects of corporate restructuring, mergers & acquisitions and to develop an understanding of the subject including contemporary practices in the corporate sector.

**Course Outcomes:** On completion of the course the students will be able to:

COI(a) :To acquaint the knowledge of different form of corporate restructuring



CO1(b): To understand the different types , motives and reasons of mergers and acquisitions

CO2: To summarise the legal provisions of mergers and acquisitions

CO3: To estimate the important methods of valuation

CO4 : To assess the issues related to integration

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	1	3	-	1
CO1 B					
CO2		1			2
CO3	1		3	2	
CO4		2			3

**B.Com(H)-803- Advanced Business Research**

**Course Objective**

The objective of the course is to develop the students‘ theoretical and practical understanding of select multivariate research methods and central concepts of psychological measurement and analysis. The course will be a practice-oriented course and will provide working knowledge of the advance research using statistical package and open-source ware.

**Course Outcomes:** On completion of the course the students will be able to:

CO1a: Understand the application Univariate and Bivariate tests for comparison of samples

CO1b: Demonstrate the application of bivariate regression.

CO2: Examine the usage of multivariate analysis

CO3: Analyze the applications and interpretations of factor analysis

CO4: Evaluate the results of Discriminant, Cluster and conjoint analysis after application

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	2	2	1	1
CO1 B					
CO2	3	2	3	1	1
CO3	3	2	2	1	1
CO4	3	2	2	1	1



B.Com(H)-804- International Taxation

**Course Objective**

The course aims to introduce students to the issues of international tax avoidance and evasion. The course would also create awareness about the various methods followed to alleviate international double taxation, along with understanding international initiatives on tax compliance.

**Learning Outcomes:** After completion of the course, learners will be able to:

1. comprehend the meaning and causes of international double taxation.
2. compare and evaluate the different methods adopted by countries to alleviate international double taxation.
3. analyse the techniques used for international tax evasion and avoidance.
4. evaluate the methods used nationally and internationally for prevention of international tax evasion and avoidance.
5. demonstrate their awareness of international Model Conventions on prevention of international double taxation.

**Course Outcomes:** On completion of the course the students will be able to:

CO-PO Matrix					
CO/PO	PO1	PO 2	PO 3	PO 4	PO5
CO1 A	3	2	2	1	1
CO1 B					
CO2	2	2	-	2	-
CO3	3	-	2	1	1
CO4	1	-	2	1	1

