

COURSE OUTCOME BCOM (UNDER CBCS)

COURSE OUTCOME
SEMESTER- I

PAPER	COURSE OUTCOME (CO)
<p align="center"><u>SEMESTER- I</u> AECC 1.1Chg Communicative English</p> <p>Unit 1 Listening and understanding</p> <p>Unit 2 Reading skill</p> <p>Unit 3 Communication skill</p> <p>Unit 4 Writing Skill</p> <p>Unit 5 Business Communication</p> <p>Unit 6 Personality Grooming</p>	<p>AECC 1.1Chg 1.1.1 Students will be able to identify errors in syntax.</p> <p>1.1.2 Students will be able to use formal language in business communication.</p> <p>1.1.3 Students will be able to write official correspondences in the correct format.</p> <p>1.1.4 Students will have an overall impression about formal written communication.</p>
PAPER	COURSE OUTCOME (CO)
<p align="center">AECC 1.1Chg Indian Language</p>	<p>AECC 1.1Chg 1.1.1 Students will be able to identify various poetic devices.</p> <p>1.1.2 Students will be able to comprehend given passages and texts.</p> <p>1.1.3 Students will have an overall impression about the literary eras.</p> <p>1.1.4 Students will have in depth understanding of texts.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 1.1Chg Module I Microeconomics</p> <p>Unit 1 Demand & consumer Behaviour</p> <p>Unit 2 Production & Cost</p> <p>Unit 3 Perfect Competition</p>	<p>GE 1.1 Chg (A)</p> <p>1.1.1. Students will understand the law of demand, supply various concepts related to this and concept and measurement of elasticity. Also they will learn how consumer will allocate this income among goods and services to maximize utility</p> <p>1.1.2. They will be familiarized with the concepts and theory of production and cost along with profit maximization objective on the part of producer.</p> <p>1.1.3. Students will be able to analyze the perfectly competitive market structure and equilibrium output determination under short run as well as long run equilibrium condition.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 1.1 Chg Statistics</p> <p>Unit 1 Fundamentals</p> <p>Unit 2 Measures of Central Tendency</p> <p>Unit 3 Measures of Dispersion</p> <p>Unit 4 Moments, Skewness and Kurtosis</p> <p>Unit 5 Interpolation</p>	<p>GE 1.1 Chg (B)</p> <p>1.1.1 To gain in depth knowledge and understanding of the concept and scope of statistics</p> <p>1.1.2 To gain knowledge of measures of Central Tendency of Arithmetic Mean, Geometric Mean and Harmonic Mean</p> <p>1.1.3 To understand the concept of measures of dispersion, including absolute version and relative version</p> <p>1.1.4 To gain a thorough knowledge about Moments, Skewness and Kurtosis</p> <p>1.1.5 Application of statistics in other different areas</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC1.1 Chg Business Laws</p> <p>Unit 1 The Indian Contract Act, 1872</p> <p>Units 2 The Sale of Goods Act, 1930</p> <p>Unit 3 Partnership Laws</p> <p>Unit 4 The Negotiable Instruments Act 1881</p> <p>Unit 5 Consumers Protection Act, 1986</p>	<p>CC 1.1 Chg</p> <p>1.1.1 To gain understanding of the various legal and regulatory rules covered in the course and the respective rights and obligations created under these.</p> <p>1.1.2 To apply basic legal knowledge to business transactions.</p> <p>1.1.3 To gain a clear understanding</p>

	<p>of the legal environment of business.</p> <p>1.1.4 To Communicate effectively using standard business and legal terminology</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC1.2 Chg Principles of Management</p> <p>Unit 1 Introduction</p> <p>Units 2 Planning</p> <p>Unit 3 Organizing</p> <p>Unit 4 Directing and Staffing</p> <p>Unit 5 Motivation, Co-ordination and Control</p>	<p>CC 1.2 Chg</p> <p>1.2.1 Students will have an over-all impression about various concepts and the different schools of management</p> <p>1.2.2 Students will have a detailed introduction to the concepts of planning, organizing, directing & staffing</p> <p>1.2.3 Students will be able to conceptualize the concepts of motivation, control & co-ordination</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 1.1 Ch Financial Accounting - I</p> <p>Unit 1 Introduction</p> <p>Units 2 Concept of determination of business income</p> <p>Unit 3 Introduction to Accounting Standard & Accounting Theory</p> <p>Unit 4 Final accounts of Trading Concern</p> <p>Unit 5 Financial Statements from incomplete records and of NPO</p> <p>Unit 6 Accounting for special sales transaction, Sectional and self - balancing ledger Insurance claim for loss of stock and for loss of profit</p>	<p>CC1.1 Ch</p> <p>1.1.1 Students will have an overall impression about Accounting</p> <p>1.1.2 Students will be able to learn about the preparation of Balance Sheet</p> <p>1.1.3 Students will be able to understand about accounting concept and conventions</p>

SEMESTER- II

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;"><u>SEMESTER- II</u> GE2.1Chg (A) E-Commerce</p> <p>Unit 1 Introduction</p> <p>Units 2 E-CRM & SCM</p> <p>Unit 3 Digital Payment</p> <p>Unit 4 ERP</p> <p>Unit 5 Trends in E-commerce</p>	<p>GE2.1Chg (A)</p> <p>2.1.1 Students will gather knowledge about the emergence of the digital economy and its governing characteristics</p> <p>2.1.2 Students will Understand the ways in which ecommerce is conducted in the virtual space</p> <p>2.1.3 Students will become proficient in conducting and facilitating economic transactions in the digital space</p> <p>2.1.4 Students will understand the features of websites and the tools used to build an E-commerce website</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 2.1Chg (B) Business Communication</p> <p>Unit 1 Introduction</p> <p>Units 2 Types of Communication</p> <p>Unit 3 Tools of communication</p> <p>Unit 4 Drafting</p>	<p>GE 2.1 chg (B)</p> <p>2.1.1 Students will understand the concepts, elements & barriers to communication</p> <p>2.1.2 Students will learn the types & tools of communication</p> <p>2.1.3 Students will master the skills of drafting letters, notices, agenda, minutes etc.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 2.1Chg Company Law</p> <p>Unit 1 Introduction to Company</p> <p>Units 2 Formation of Company</p> <p>Unit 3 Company Administration</p> <p>Unit 4 Share Capital & Debenture</p> <p>Unit 5 Corporate Meetings</p>	<p>CC 2.1Chg</p> <p>2.1.1 Students will acquire functional knowledge about the laws governing the world of trade, industry and Commerce.</p> <p>2.1.2 Students will understand about the legal framework within which commercial activities must be restricted, the protection such laws provide and the penalties that have to be borne in case of their breach</p> <p>2.1.3 Students will understand the legal principles and the fountainheads from which the specific commercial laws have evolved and become well versed about their general applicability.</p>
PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 2.2 Chg(A) Marketing Management</p> <p>Unit 1 Introduction to Company</p> <p>Units 2 Consumer Behavior & Market Segmentation</p> <p>Unit 3 Product</p> <p>Unit 4 Pricing, Distribution Channels and Physical Distribution</p> <p>Unit 5 Promotion and Recent developments in marketing</p>	<p>CC 2.2 Chg(A)</p> <p>2.2.1 Students will learn the basic concepts and the principles governing the art and science of marketing management</p> <p>2.2.2 Students will develop the skill sets required for converting actualizing a sale</p> <p>2.2.3 Acquire practical knowledge about marketing and getting a domain view of the process</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">CC 2.2 Chg(B)</p> <p style="text-align: center;">Human Resource Management</p> <p>Unit 1 Nature & Scope</p> <p>Units 2 Human Resource Planning</p> <p>Unit 3 Recruitment & Selection</p> <p>Unit 4 Training & Development</p> <p>Unit 5 Job Evaluation and Performance Appraisal</p>	<p>CC 2.2 Chg(B)</p> <p>2.2.1 Students will understand the dynamics of human relations especially in the work place</p> <p>2.2.2 Students will acquire adequate knowledge about the legal and procedural inputs required to manage humans as valuable resource in the entity.</p> <p>2.2.3 Students will be equipped with practical knowledge to maintain good inter-personal and enterprise wide relationships so as to channel all energies towards the common goals</p>

PAPER	COURSE OUTCOME (CO)
<p>CC 2.1 Ch</p> <p>Cost and Management Accounting - I</p> <p>Unit 1 Introduction</p> <p>Units 2 Material Cost</p> <p>Unit 3 Employee Cost and Incentive Systems</p> <p>Unit 4 Overhead and Cost Statement</p> <p>Unit 5 Cost Book Keeping</p> <p>Unit 6 Costing Methods</p>	<p>CC 2.1 Ch</p> <p>2.1.1 Students will gather knowledge about the importance and efficacies of costing as a prime mover in the world of trade, commerce and industry</p> <p>2.1.2 Students will understand how various cost inputs are factored in, calculated and realized in the production process, down to the final pricing</p> <p>2.1.3 Students will acquire workable knowledge about the calculation of costs and</p>

	thereby maximize the stated outcomes for which the particular enterprise is run
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SEMESTER- III

PAPER	COURSE OUTCOME (CO)
<u>SEMESTER- III</u> SE 3.1Chg (A) Information Technology & Its Application in Business (Theory) Unit 1 Information Technology and Business Unit 2 Data Organisation and Database Management System Unit 3 Internet and its Application Unit 4 Security and Encryption Unit 5 IT Act, 2000 and Cyber Crime	SE 3.1Chg (A) 3.1.1 Students will develop an overall impression regarding various concepts related to Information Technology, their implementation and usage. 3.1.2 Students will gain extensive knowledge about networking, threats, e-security and related legal regulations applicable.

PAPER	COURSE OUTCOME (CO)
SE 3.1Chg (B) Information Technology & Its Application in Business (Practical) Unit 1 Word Processing Unit 2 Preparing Presentations Unit 3 Spreadsheet and its Business Application Unit 4 Database Management System Unit 5 Website Designing	SE 3.1Chg (B) 3.1.1 Students will get working knowledge about Information Technology – the different facets of IT that are ushering in a tectonic shift in the world and the ways they are impacting businesses. 3.1.2 Students will be well versed with the different technological advancements that are now finding place in the commercial environment and will acquire the ability to use them for enhancing the overall effectiveness of the enterprise.

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 3.3 Chg (A) Business Mathematics</p> <p>Unit 1 Permutation and Combination</p> <p>Unit 2 Set Theory</p> <p>Unit 3 Binomial Theorem</p> <p>Unit 4 Logarithm</p> <p>Unit 5 Compound Interest and Annuities</p>	<p>GE 3.3 Chg (A)</p> <p>3.3.1 Students will be able to state possible number of arrangements and selection of things under different condition.</p> <p>3.3.2 Students will be able to solve numerical problem related to set theory using venn diagram.</p> <p>3.3.3 Students will be able to generalize the binomial theorem for any integral power in the expansion.</p> <p>3.3.4 Students will be able to convert exponent to logarithm and vice versa.</p> <p>3.3.5 Student will be able to calculate amount, interest and time period related problem on annuities and compound interest.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 3.3 Chg (B) Statistics</p> <p>Unit 6 Correlation and Association</p> <p>Unit 7 Regression Analysis</p> <p>Unit 8 Index Number</p> <p>Unit 9 Time Series Analysis</p> <p>Unit 10</p>	<p>GE 3.3 Chg (B)</p> <p>3.3.1 Students will be able to find correlation between two variables.</p> <p>3.3.2 Students will be able to solve different problem related to regression.</p> <p>3.3.3 Students will be able to evaluate cost of living index.</p> <p>3.3.4 Students will be able to plan an investigation and display time series distribution.</p>

Probability	3.3.5 Students will be able to apply key concept of probability and conditional probability.
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PAPER	COURSE OUTCOME (CO)
CC 3.1 Ch Financial Accounting - II	
Unit 1 Partnership Accounts I	3.1.1 Students will be well versed with the different laws governing partnerships in relation to their accounting needs
Unit 2 Partnership Accounts II	3.1.2 Students will be able to prepare branch accounts and to understand the expansion lead to the concept of development of branch
Unit 3 Branch Accounting	3.1.3 Students will be conversant with the both Hire purchase and instalment payment system.
Unit 4 Hire Purchase and Instalment Payment System	3.1.4 Students will be able to understand the departmental Trading Profit & Loss Account and Balance sheet in present competitive business environment.
Unit 5 Departmental Accounts	3.1.5 Students will be able to understand the accounting for investments, governed by the provisions set out in AS-13 'Accounting for Investments' issued by ICAI.
Unit 6 Investment Accounts	3.1.6 Students will gather knowledge about how partnership can be
Unit 7 Business Acquisition and Conversion of partnership into limited company	

	converted into limited company and pre and post effect of profit.
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PAPER	COURSE OUTCOME (CO)
<p>CC 3.2 Ch Indian Financial System</p> <p>Unit 1 Indian Financial System and its components</p> <p>Unit 2 Financial Markets</p> <p>Unit 3 Financial institutions</p> <p>Unit 4 Financial Services</p> <p>Unit 5 Investor's Protection</p>	<p>CC 3.2 Ch</p> <p>3.2.1 Students will gather knowledge on financial system and financial markets in India.</p> <p>3.2.2 Knowledge on commercial bank and other financial institutions in India</p> <p>3.2.3 Idea about fundamentals of financial services and players in financial sectors of SEBI</p>

SEMESTER- IV

PAPER	COURSE OUTCOME (CO)
<p>SEMESTER - IV GE 4.1 Chg (A) Microeconomics - II</p> <p>Unit 1 Monopoly</p> <p>Unit 2 Imperfect Competition</p> <p>Unit 3 Factor Price Determination</p>	<p>GE 4.1 Chg (A)</p> <p>4.1.1 Students will be able to understand and analyze the monopoly market structure along with the derivation of market equilibrium.</p> <p>4.1.2 In this unit students will be able to understand the features of two more market structures- monopolistic competition and oligopoly which are imperfect in nature. Here students will also analyze the oligopoly market with the help of Sweezy's Kinky Demand Curve Model.</p> <p>4.1.3 Students will be able to analyze how factors are determined using</p>

	various theories related to rent, wage, interest and profit.
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">GE 4.1 Chg (B) Indian Economy</p> <p>Unit 1 Basic Issues in Economic Development</p> <p>Unit 2 Basic Features of Indian Economy</p> <p>Unit 3 Sectoral Trends and Issues</p> <p>Unit 4 Social Issues in Indian Economy</p>	<p>GE 4.1 Chg (B)</p> <p>4.1.1 Students will be able to understand various concepts and measures related to development and underdevelopment. They will also learn about various aspects of National Income.</p> <p>4.1.2 Here students will be able to analyse the sectoral distribution of National Income and Occupational Structure along with its change during post-reform period and issues related to service-led growth.</p> <p>4.1.3 Students will be able to analyse sector-wise trend, problems and reforms related to major sectors- agriculture, industry, service and external sectors.</p> <p>4.1.4 Students will be able to understand problem of poverty and the measures related to alleviation of poverty. They will also learn about the problems of unemployment and remedial measures</p>

PAPER	COURSE OUTCOME (CO)
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CC 4.1 Chg (A) Entrepreneurship Development	CC 4.1 Chg (A)
Unit 1 Introduction	4.1.1 Students will learn about the role of different financial institutions in the economy.
Unit 2 Public and private systems	4.1.2 Students will be able to comprehend the role of family business in India.
Unit 3 Sources of business ideas and tests feasibility	4.1.3 Students will be able to write business proposals/ plans.
Unit 4 Mobilizing resources	4.1.4 Students will be able to identify resources for start-ups. 4.1.5 Students will be able to understand different financial aspects in the current scenario. 4.1.6 Students will be able to comprehend and appreciate the spirit of entrepreneurship

PAPER	COURSE OUTCOME (CO)
CC 4.1 Chg (B) Business Ethics	CC 4.1 Chg (B)
Unit 1 Business ethics	4.1.1 Students will understand the importance of ethical conduct in business
Unit 2 Principles of Business ethics	4.1.2 Students will acquire skills which will help them to recognize and resolve ethical issues in business
Unit 3 Ethics in Management	4.1.3 The ethical dimension of decision making will reflect on them in workplace.
Unit 4 Corporate Culture	4.1.4 Students will be able to identify key organizational tools, policies, systems, and laws that apply to
Unit 5 Ethics & Corporate Governance	

	<p>managing ethical conduct specifically in the business environment.</p> <p>4.1.5 Students will be able to prioritize personal and organizational values to make ethical decisions.</p>
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PAPER	COURSE OUTCOME (CO)
CC 4.1 Ch Taxation – I	
Unit 1 Basic Concepts and Definitions under IT Act Unit 2 Heads of Income and Provisions governing Heads of Income Unit 3 Heads of Income and Provisions governing Heads of Income Unit 4 Income of other Persons included in Assessee’s Total Income, Set-off and carry forward of losses, Deductions	CC4.1 Ch 4.1.1 Students will be imparted with basic knowledge about relevant taxation terminologies 4.1.2 Students will master application of analytical skills in computation of various heads of income & ascertainment of taxable income with reference to pertinent taxation provisions. 4.1.3 Students will be imparted practical knowledge related to application of various aspects of direct taxation.

PAPER	COURSE OUTCOME (CO)
CC 4.2 Ch Cost and Management Accounting - II	
Unit 1 Joint Product & By product Activity Based Costing Unit 2 Budget ad Budgetary Control	CC 4.2 Ch 4.2.1 Conversant with the joint production process, the allocation of joint product costs according to the benefits-received approaches

<p>Unit 3 Standard Costing</p> <p>Unit 4 CVP Analysis, Marginal Costing</p> <p>Unit 5 Short-term Decision making</p>	<p>and the relevant market value approaches, the methods of accounting for by-products and the ascertainment of cost after separation.</p> <p>4.2.2 The students will be able to distinguish between traditional overhead rates and activity based overhead rates and also, they will be able to recognize the suitable allocation treatment.</p> <p>4.2.3 Evaluation of adverse and favorable variations</p> <p>4.2.4 Managerial decision making like preparation of different types of budget, application limiting factor, make or buy through marginal costing technique.</p>
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SEMESTER- V

PAPER	COURSE OUTCOME (CO)
<p>CC 5.1Chg</p> <p>Auditing and Assurance</p> <p>Unit 1 Concept, Need and Purpose Of Audit</p> <p>Unit 2 Audit Procedures and</p>	<p>COURSE OUTCOME (CO)</p> <p>CC 5.1Chg</p> <p>CC5.1.chg1 Students will come to know why an independent examination of financial books of accounts is essential.</p> <p>CC5.1.chg2 Students will come to know about the various procedures & techniques that are to be followed to conduct an audit.</p>

<p>Techniques</p> <p>Unit 3 Audit Risk and Internal Control System</p> <p>Unit 4 Vouching, Verification and Valuation</p> <p>Unit 5 Company Audit</p> <p>Unit 6 Audit Report and Certificate</p> <p>Unit 7 Other Thrust Areas</p>	<p>CC5.1.chg3 Students will understand about the risks which may still remain even after detailed checking and how to consider the same while auditing.</p> <p>CC5.1.chg4 Students will come to know how the findings have to be reported in the form of Audit Report and how to provide Audit Certificates.</p> <p>CC5.1.chg5 Students will know about the different kinds of Audit that can be done & its importance.</p>
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PAPER	COURSE OUTCOME (CO)
<p>CC 5.2 Ch</p> <p>TAXATION II</p> <p>Unit 1 Computation of Total Income and Tax Payable</p> <p>Unit 2 Tax Management</p> <p>Unit 3</p>	<p>CC 5.2 Ch</p> <p>CC5.2.ch1 Students will master application of analytical skills in ascertainment of taxable income and computation of tax liability.</p> <p>CC5.2.ch2 Students will be imparted with basic and practical knowledge about the provisions for filing and assessment of return. Basic knowledge about total tax,</p>

<p>Basic Concepts of Indirect Tax and Overview of GST</p> <p>Unit 4</p> <p>Taxable Event, Supply – Concept, Time, Value and Place, Charge of GST</p> <p>Unit 5</p> <p>Input and Output Tax Computation, Input Tax Credit (ITC) and Composition Scheme under GST</p> <p>Unit 6</p> <p>Customs</p>	<p>interest and fee payable under IT Act would also be imparted.</p> <p>CC5.2.ch3 Students will be imparted with basic knowledge about relevant terminologies under current indirect tax regime.</p> <p>CC5.2.ch4 Students will be imparted with basic knowledge and application of relevant terminologies under GST law.</p> <p>CC5.2.ch5 Students will master application of analytical skills in computation of Input and Output Tax and application of Input tax credit mechanism. The basic knowledge about Composition Scheme would also be imparted.</p> <p>CC5.2.ch6 Students will be imparted basic and practical knowledge about the pertinent taxation provisions with regards to Customs.</p>
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PAPER	COURSE OUTCOME (CO)
<p>DSE 5.1 A1</p> <p>MACTROECONOMICS</p> <p>Unit 1 Introduction</p> <p>Units 2 National Income Accounting</p> <p>Unit 3 Determination of equilibrium Level of National Income</p> <p>Unit 4 Commodity Market & Money Market equilibrium</p> <p>Unit 5</p>	<p>DSE 5.1 A1</p> <p>5.1A1.1 Students will understand the basic concepts of macroeconomics with particular emphasis on the various concepts of national income accounting along with their measurement method.</p> <p>5.1A1.2 Students will learn to determine the equilibrium output and income by using the concepts of</p>

<p>Money, Inflation and unemployment</p>	<p>consumption, investment and saving and analyze the same in money market and commodity market under monetary as well as fiscal policies. 5.1A1.3 Students will study the various functions of money along with various theories associated with demand for money and supply of money and concepts and impact of inflation on the economy and unemployment</p>
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<p>PAPER</p>	<p>COURSE OUTCOME</p>
<p>DSE 5.1 A2 Advanced Business Mathematics</p> <p>Unit 1 Functions, Limits and Continuity</p> <p>Unit 2 Differentiation & Integration</p>	<p>DSE 5.1 A2</p> <p>5.1 A2.1 Students will be able to understand about the domain and Range. They are able to understand the dependence of one quantity over the other, that is, the relationship between 'x' and f(x). They learn to analyze the graph and ultimately, it makes them prepare for the other topics. For understanding Calculus, the students need to understand this topic. Students learn to find the limits and continuity of various functions like exponential, logarithmic, sine, cosine, etc.</p> <p>5.1.A2.2 The students learn about differentiating by the first principle and by the formulas. They learn about as why and where differentiation is used in real life. Integration helps the students to find out the area under a curve, volume. Students learn to integrate the different functions with the help of the formulae. They can understand that</p>

<p>Unit 3</p> <p>Application of Derivative</p>	<p>integration is the inverse of differentiation.</p> <p>5.1.A2.3 Students will be able to apply the practical application of Derivatives. They understand the concept of maxima and minima. They can find out the profit and loss in business.</p>
<p>UNIT 4</p> <p>Determinants</p>	<p>5.1.A2.4 Students learn about the various properties of Determinants. They understand the method of finding out the Determinant with expanding and without expanding too.</p>
<p>UNIT 5</p> <p>Matrix</p>	<p>5.1.A2.5 students learn about the types of matrices, arithmetic operations like addition, subtraction, multiplication, scalar multiplication.</p>

PAPER	COURSE OUTCOME (CO)
<p>DSE 5.2 A CORPORATE ACCOUNTING</p> <p>Unit 1 Company- Introduction and Accounting for Shares and Debentures</p> <p>Unit 2 Buy back and Redemption of preference shares</p> <p>Unit 3 Company Final Accounts</p> <p>Unit 4 Redemption of Debentures</p> <p>Unit 5 Valuation</p> <p>Unit 6 Company merger and reconstruction</p>	<p>DSE 5.2 A</p> <p>DSE 5.2 A.1. Students will be well versed with issue and forfeiture of shares and debentures. Students will be well versed provisions of buy back and redemption of shares.</p> <p>DSE 5.2 A.2. Students will be well versed with preparation of company final accounts, statement of profit and loss and balance sheet.</p> <p>DSE 5.2 A.3 Students will be well versed with provisions of redemption of debentures.</p> <p>DSE 5.2 A.4. Students will be well versed with different methods of valuation of shares and goodwill.</p> <p>DSE 5.2 A.5. Students will be well versed with provisions of amalgamation in the nature of merger and purchase and learn about internal reconstruction.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 5.1 M 1 Consumer Behaviour</p> <p>Unit 1 Consumer Behaviour</p> <p>Units 2 Determinants of Consumer Behaviour</p> <p>Unit 3 Consumer Decision-making process</p> <p>Unit 4 Consumer Behaviour & Society</p> <p>Unit 5 Consumer Behaviour and Marketing Research</p>	<p style="text-align: center;">DSE 5.1 M 1</p> <p>5.1M1.1 To be able to identify the major influences in consumer behaviour</p> <p>5.2M1.2 To distinguish between different consumer behaviour influences and their relationships</p> <p>5.2M1.3 To establish the relevance of consumer behaviour theories and concepts to marketing decisions</p> <p>5.2M1.4 To recognise social and ethical implications of marketing actions on consumer behaviour</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 5.1 M 2 Sales Management</p> <p>Unit 1 Sales Organisation</p> <p>Units 2 Designing the Sales Force</p> <p>Unit 3 Managing the Sales Force</p> <p>Unit 4 Personal Selling and Salesmanship</p> <p>Unit 5 Marketing Channels and Selection</p>	<p style="text-align: center;">DSE 5.1 M 2</p> <p>5.1M2.1 To be able to identify the key factors in establishing and maintaining high morale in the sales force.</p> <p>5.1M2.2 To develop an effective sales compensation plan.</p> <p>5.1M2.3. To be capable to evaluate the performance of a salesperson.</p> <p>5.1M2.4 Students will be able to evaluate sales and sales management strategies in relation to current legal</p>

	and ethical standards of practice.
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 5.2 M 1</p> <p style="text-align: center;">Product & Pricing Management</p> <p>Unit 1 Introduction to Product Management</p> <p>Units 2 Marketing Environment and Market Segmentation</p> <p>Unit 3 New Product Development</p> <p>Unit 4 Packaging and Branding</p> <p>Unit 5 Pricing Management</p>	<p style="text-align: center;">DSE 5.1 M2</p> <p>5.1M2.1 Students will understand the product marketing decisions based on product life cycle and product portfolio structure</p> <p>5.1M2.2 Students will have an overall impression of importance of understanding how demographic, cultural and institutional factors shape the global marketing environment</p> <p>5.1M2.3. Students will be able to explain the primary factors to consider in pricing</p> <p>5.1M2.4. Students will be competent to analyze elements of a brand and explain how the brand-building process contributes to success of products or services</p> <p>5.1M2.5 Students will be able to identify the price affects the value of an organization's products or services.</p>

PAPER	COURSE OUTCOME (CO)
DSE 5.2 M 2	DSE 5.2 M2

Marketing Communication	
Unit 1 Introduction to Product Management Units 2 Marketing Environment and Market Segmentation Unit 3 New Product Development Unit 4 Packaging and Branding Unit 5 Pricing Management	5.2M2.1 Students will understand the product marketing decisions based on product life cycle and product portfolio structure 5.2M2.2 Students will have an overall impression of importance of understanding how demographic, cultural and institutional factors shape the global marketing environment 5.2M2.3. Students will be able to explain the primary factors to consider in pricing 5.2M2.4. Students will be competent to analyze elements of a brand and explain how the brand-building process contributes to success of products or services 5.2M2.5 Students will be able to identify the price affects the value of an organization's products or services.

PAPER	COURSE OUTCOME (CO)
DSE 5.1 T Public Finance & Taxation Unit 1 Origin and Development of Public Finance Units 2 Taxation and Government Revenue Unit 3 Government Expenditure Unit 4	DSE 5.1 T DSE 5.1T.1 To have conceptual clarity of public expenditure and revenue theories. DSE 5.1 T.2 To apply the principle of optimal taxation in analysing various governments tax

<p>Impact of Taxation and Public Expenditure</p> <p>Unit 5 Public Debt</p> <p>Unit 6 Development of Federal Finance in India</p> <p>Unit 7 Central Finances in India</p> <p>Unit 8 State Finances</p> <p>Unit 9 Fiscal reforms in India</p> <p>Units 10 Issue of Public debt in India- Internal and External</p>	<p>policies.</p> <p>DSE 5.1 T.3 To comprehend the role of administrative, political, and economic constraints in public finance reforms.</p> <p>DSE5.1T.4 To Link strategy development, strategy execution, and budgeting processes in public sector organizations.</p>
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 5.2 T</p> <p style="text-align: center;">Direct Law and Practice</p> <p>Unit 1 Residential Status, Incidence of Tax, Income which do not form part of Total Income</p> <p>Units 2 Heads of income and provisions governing heads of income</p> <p>Unit 3 Income of other persons included in Assessee's Total Income and Deduction from GTI</p> <p>Unit 4 Relief u/s 89, Double Taxation Relief, Business Restructuring</p> <p>Unit 5 Computation of Total Income and Tax payable</p>	<p style="text-align: center;">DSE 5.2 T</p> <p>5.2T.1. Students will master application of analytical skills in computation of various heads of income & ascertainment of taxable income with reference to pertinent taxation provisions.</p> <p>5.2T.2. Students will master application of analytical skills in computation of various heads of income & ascertainment of taxable income with reference to pertinent taxation provisions.</p> <p>5.2T.3. Students will be able to understand the various benefits/ deductions under Chap VI-A of the Income tax act, 1961 which are to be reduced from the gross total income</p>

	of the assessee. 5.2T.4. Students will be able to compute the taxable income of different assesses.
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 5.1 eB Fundamentals of computer</p> <p>Unit 1 Computer Basics</p> <p>Units 2 CPU organization and architecture</p> <p>Unit 3 Memory organization</p> <p>Unit 4 Input and Output devices</p> <p>Unit 5 Operating system</p> <p>Unit 6 Problem solving Tools</p> <p>Unit 7 Data Communication and Computer network</p> <p>Unit 8 Multimedia essentials</p>	<p style="text-align: center;">DSE 5.1 eB</p> <p>DSE 5.1eB.1 Students will Understand the concept of input and output devices of Computers and how it works and recognize the basic terminology used in computer programming.</p> <p>DSE 5.1eB.2 Students will be able to explain how computers are networked, and the protocols that govern internet and application communication</p> <p>DSE 5.1eB.3 Students will be well versed with multimedia essentials and its application</p>

PAPER	COURSE OUTCOME (CO)
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<p style="text-align: center;">DSE 5.2 eB Database Management System & System Analysis and Design DSE 5.2 eB1 Database Management System</p> <p>Unit 1 Introduction to DBMS</p> <p>Units 2 Data models</p> <p>Unit 3 Database Languages</p> <p>Unit 4 SQL – An overview</p> <p>Unit 5 Database design</p> <p>Unit 6 Database Normalisation</p> <p>Unit 7 Indexing</p>	<p style="text-align: center;">DSE 5.2 eB1</p> <p>DSE 5.1eB1.1 Students will be able to describe the fundamental elements of relational database management systems</p> <p>DSE 5.1 eB1.2 To make the students familiar, with the concepts of DBMS, and System Development</p> <p>DSE 5.1 eB1.3 Familiar with basic database storage structures and access techniques: file and page organizations, indexing methods</p>
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 5.2 eB Database Management System & System Analysis and Design DSE 5.2 eB2 System Analysis and Design</p> <p>Unit 1 Overview of system analysis and design</p> <p>Units 2 Phases in system development</p>	<p style="text-align: center;">DSE 5.2 eB2</p> <p>DSE 5.2 eB2.1 Students will be able to describe principles, concepts and practice of System Analysis and</p>

<p>Unit 3 Information requirement analysis</p> <p>Unit 4 System Design</p> <p>Unit 5 Testing</p>	<p>Design process</p> <p>DSE 5.2eB2.2 Students will be equipped to explain the processes of constructing the different types of information systems</p> <p>DSE 5.2eB2.3 Students will be able to apply object-oriented concepts to capture a business requirement.</p> <p>DSE 5.2eB2.4 Students will be able to Design and Develop of Information Systems in real world business environment</p>
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Semester VI

PAPER	COURSE OUTCOME (CO)
<p>AECC 6.1 Chg Environmental Studies</p>	<p>AECC 6.1 Chg</p> <p>AECC6.1 Chg.1 Students will get an overall impression about the environmental challenges</p> <p>AECC6.1.Chg.2 Students will be able to identify causes behind environmental hazards</p> <p>AECC6.1.Chg.3 Students will be able to identify possible solution for few environmental challenges</p> <p>AECC6.1.Chg.4 Students will be able to shortlist preventive measures for various environmental challenges</p>

PAPER	COURSE OUTCOME (CO)
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<p style="text-align: center;">SEC 6.1 Chg Computerized Accounting System and E-Filing of Tax return</p> <p>Unit 1 Computerized Accounting Package</p> <p>Units 2 Designing computerized accounting system</p> <p>Unit 3 E-filing of tax return</p> <p>Units 4 Project work based on the above-mentioned topic</p>	<p style="text-align: center;">SEC 6.1 Chg</p> <p>SEC6.1 Chg.1 Students will gain in-depth knowledge of the accounting software applications, word processing, and spreadsheet.</p> <p>SEC6.1.Chg.2 students will be able to establish company records, maintain daily transactions using the general ledger, accounts payable, accounts receivable, inventory, account reconciliation and payroll and create financial statements.</p> <p>SEC6.1.Chg.3 Students will be able to equipped with Indian Taxation System and enhance their skills in the field of Taxation and online filing of tax return</p>
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PAPER	COURSE OUTCOME (CO)
<p>CC 6.1 Ch Project Work (Written) CC 6.1 Ch1 PROJECT REPORT</p>	<p>CC 6.1 Ch1</p> <p>CC6.1.ch1.1 Instill among the students the basic knowledge and spirit of entrepreneurship.</p> <p>CC6.1.ch1.2 Students will be encouraged to undertake independent research projects which can add value to society</p> <p>CC6.1.ch1.3 To give a thorough understanding of different financial aspects in the current scenario</p>

PAPER	COURSE OUTCOME (CO)
<p>CC 6.1 Ch Project Work (Viva-Voce) CC 6.1 Ch2 VIVA-VOCE</p>	<p>CC 6.1 Ch2</p> <p>CC6.1.ch2.1 Develop oral communication skills of the students.</p> <p>CC6.1.ch1.2 Encourage students to understand the practical aspects of trade industry and commerce.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 6.1A Financial Reporting and Financial Statement Analysis</p> <p>Unit 1 Holding Company</p> <p>Units 2 Accounting Standards</p> <p>Unit 3 Fund Flow Statement</p> <p>Units 4 Cash Flow Statement</p> <p>Unit 5 Introduction to Financial Statements Analysis</p> <p>Units 6 Accounting Ratios for FSA</p>	<p style="text-align: center;">DSE 6.1A</p> <p>6.1A.1 The students will be able to identify and understand different tools like Ratio analysis, comparative and common size income statement and balance sheet and cash flow statement</p> <p>6.1A.2The students will understand the accounting concepts and conventions.</p> <p>6.1A.3The students will be able to know about the issues of ethics sustaining true financial reporting of company assets, liabilities and profits</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 6.2A Financial Management</p> <p>Unit 1 Introduction & Basic Concepts</p> <p>Units 2 Sources of Finance and Cost of capital</p> <p>Unit 3 Leverage and capital structure theories</p> <p>Units 4 Working Capital Management (1)</p> <p>Unit 5 Working Capital Management (2)</p>	<p style="text-align: center;">DSE 6.2A</p> <p>6.2A.1 Developing basic knowledge of the students about the elementary concepts of finance, role and techniques of financial management with an insight into various decisions of the management.</p> <p>6.2A.2 1Understanding the role and responsibilities of the financial manager and corporate financial activities.</p> <p>6.2A.3 Developing concepts relating</p>

<p>Units 6 Capital Expenditure Decisions (1)</p> <p>Units 7 Capital Expenditure Decisions (2)</p> <p>Units 8 Dividend Decisions</p>	<p>to management of finance, processing of financial information for the management decision-making in key areas like working capital management, capital budgeting decisions, dividend policy etc.</p>
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PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE6.1 M</p> <p style="text-align: center;">RETAIL MANAGEMENT AND MARKETING OF SERVICES</p> <p style="text-align: center;">DSE6.1 M1</p> <p>Units 1 6.2.1 Introduction to retailing</p> <p>Units 2 Retailing in India</p> <p>Units 3 Retail Formats</p> <p>Units 4 Pricing in Retail</p> <p>Units 5 Promotion in Retail</p>	<p>DSE6.1M1</p> <p>6.1M1.1 Students will get the relevant concept of retailing, along with its importance and function.</p> <p>6.1M1.2 Students will understand the factors determining growth of retailing in India, its impact on Indian economy, as well as the key drivers of the Indian Retail Industry</p> <p>6.1M1.3 The students will gain awareness regarding types of retailing in India, as well as the product and location factors of retail format</p> <p>6.1M1.4 Students will gather knowledge regarding price factors of retail format and the approaches to product pricing. They will also understand the factors that influence Retail Pricing.</p> <p>6.1M1.5 Student will understand the basic concepts of Promotional mix and Strategy development relevant to retailing. Also, they will grasp the meaning and importance of Customer Relationship Management</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE6.1 M</p> <p style="text-align: center;">RETAIL MANAGEMENT AND MARKETING OF SERVICES</p> <p style="text-align: center;">DSE6.1 M2</p> <p style="text-align: center;">MARKETING OF SERVICES</p> <p>Units 1 Introduction to Services Marketing & Services and Economy of a Country</p> <p>Units 2 Issues in Marketing of Services</p> <p>Units 3 Service Marketing Management</p> <p>Units 4 Consumer Behaviour and Service</p> <p>Units 5 Service Marketing in Non-Profit and Profit Organisations</p>	<p>DSE6.1M2</p> <p>6.1M2.1 Students will get the basic concept of services along with its function and characteristics. They will also get an understanding of the impact of service marketing in the economy of a country.</p> <p>6.1M2.2 Students will be versed with the 7Ps of services marketing and how each one is dealt with in the context of services marketing.</p> <p>6.1M2.3 The students will be introduced to relationship marketing, components of service communication mix and communication strategies.</p> <p>6.1M2.4 Students will understand the decision making process adopted by a consumer and the ethical issues that comes along with this decision making.</p> <p>6.1M2.5 Students will learn about the dynamics of various industries pertaining to Travel & Tourism, Financial services, IT Services, Media Services, Health Care Services and Educational Services.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 6.1 T</p> <p>INDIRECT TAX : LAWS AND PRACTICES</p> <p>Unit1 Basic Concepts and Central Excise</p> <p>Unit2 Customs</p> <p>Unit 3 GST</p>	<p>DSE 6.1 T</p> <p>6.1T.1 Students will be imparted basic knowledge about relevant terminologies and tax structure in Indirect Tax Regime in India. They would also master application of analytical skills in ascertainment of excise duty payable.</p> <p>6.1T.2 Students will master application of analytical skills in ascertainment of custom duty payable with reference to pertinent taxation provisions.</p> <p>6.1T.3 Students will be imparted with basic knowledge and application of relevant terminologies under GST Law. Students will also master application of analytical skills in determination of taxable event, supply – time, value and place, levy of GST and computation of Input and Output Tax and application of Input tax credit mechanism. The practical knowledge about Composition Scheme would also be imparted.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 6.2T</p> <p style="text-align: center;">Tax Procedure and Planning</p> <p>Module 1 : TAX PROCEDURE</p> <p>Unit 1 Return of Income and Assessment</p> <p>Units 2 Advance Tax, Interest & Fees, Advance Ruling for Non-Resident</p> <p>Unit 3 TDS, Refund of Excess Payment</p> <p>Unit 4 Penalties & Prosecutions, Appeals & Revisions, Income Tax Authorities</p> <p>Module 2 TAX PLANNING</p> <p>Unit 1 Basic Concepts</p> <p>Unit 2 Tax Planning I</p> <p>Unit 3 Tax Planning II</p> <p>Unit 4 Tax Planning relating to Employee's compensation, Transfer Pricing and APA, Relief from Double Taxation</p>	<p>6.2T</p> <p>6.2T.1 Students will gather knowledge on assessment of income.</p> <p>6.2T.2. Knowledge relating to interest, fees, penalties and prosecution by Income Tax Authorities.</p> <p>6.2T.3. Idea about fundamentals of tax planning under different situations.</p> <p>6.2T.4 Basic concepts of Transfer Pricing, Arms Length Pricing and relief from double taxation of income.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">DSE 6.1 e-B</p> <p style="text-align: center;">Internet & WWW and Functional e-Business System</p> <p style="text-align: center;">Module I</p> <p style="text-align: center;">DSE 6.1 e-B1</p> <p style="text-align: center;">Internet & World Wide Web</p> <p>Unit 1</p> <p>Working of the Internet with TCP/IP</p> <p>Unit 2</p> <p>Internet Concepts</p> <p>Unit 3</p> <p>Intranet and Extranet</p> <p>Unit 4</p> <p>Internet Security</p>	<p style="text-align: center;">DSE 6.1 e-B1</p> <p>6.1eB1.1 Students will be able to demonstrate how the Internet works and what are the different layers of TCP/IP and how a message is transmitted from sender to receiver using various internet protocols. This will help them to establish working structure of internet in the organisation.</p> <p>6.1eB1.2 Students will be well versed with the different technological advancements taking place in our day to day life. They will be able to use E-commerce incorporate it in their business with various available tools.</p> <p>6.1eB1.3 Students will identify how businesses can use intranets and extranets to manage information in their organisation.</p> <p>6.1eB1.4 Students will be able to understand security related issues and will be able to identify some of the factors driving the need for network security.</p>

PAPER	COURSE OUTCOME (CO)
<p style="text-align: center;">Module II</p> <p style="text-align: center;">DSE 6.1 e-B2</p> <p style="text-align: center;">Functional E-Business System</p> <p>Unit 1</p> <p>Applications of E-Business</p> <p>Unit 2</p> <p>E-Strategy</p> <p>Unit 3</p> <p>Customer effective Web Design</p> <p>Unit4</p> <p>Electronic Payment System</p> <p>Unit 5</p> <p>E-business marketing concepts</p> <p>Unit 6</p> <p>E-Commerce and Online Service Industries</p> <p>Unit 7</p> <p>Mobile Commerce</p>	<p style="text-align: center;">DSE 6.1 e-B2</p> <p>6.1eB2.1 Students will demonstrate working of E-commerce with reference to direct marketing. This will also help to determine the effectiveness of market research with context of a business unit.</p> <p>6.1eB2.2 Students will be able to use the concepts of strategic management and its nature in competitive and institutional landscape.</p> <p>6.1eB2.3 Students will be able to design their own business web sites with various available tools and increase the working boundary of their business unit.</p> <p>6.1eB2.4 Students will be able to use various E-payment modes available. They will be able to do online fund transfer and use it to conduct their E-commerce business effectively and efficiently.</p> <p>6.1eB2.5 Students will be able to do branding of products and identify various marketing strategies required to run their business successfully.</p>

	<p>6.1eB2.6 Students will be able to establish their own online business and provide services to the customers.</p> <p>6.1eB2.7 Students will be able to use their mobiles for business and use it to increase their business profits. They will be able to create their own apps.</p>
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PAPER	COURSE OUTCOME (CO)
<p>DSE 6.2 e-B</p> <p>COMPUTER APPLICATION (Practical)</p> <p>Module I</p> <p>DSE 6.2 e-B1</p> <p>COMPUTER APPLICATION (Practical)</p> <p>Unit 1</p> <p>C++</p>	<p>DSE 6.2 e-B1</p> <p>DSE6.2eB1.1 Students will get working knowledge about object oriented language – the different facets of programming language</p>

<p>Unit 2</p> <p>Use of Accounting software package – ACE, TALLY</p>	<p>are ushering in a tectonic shift in the world and the ways they are impacting businesses.</p> <p>DSE6.2eB1.2 Students will be well versed with the different technological advancements that are now finding place in the commercial environment and will acquire the ability to use them for enhancing the overall effectiveness of the enterprise.</p>
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PAPER	COURSE OUTCOME (CO)
<p>DSE 6.2 e-B</p> <p>E-BUSINESS APPLICATION (Practical)</p> <p>Module II</p> <p>DSE 6.2 e-B2</p> <p>E-BUSINESS APPLICATION (Practical))</p> <p>Unit 1</p> <p>HTML & DHTML</p>	<p>DSE 6.2 e-B2</p>

<p>Unit 2</p> <p>JAVA</p>	<p>DSE6.2eB2.1 Students will gain extensive knowledge about website designing.</p> <p>DSE6.2eB2.2 Students will get working knowledge about object oriented language – the different facets of programming language are ushering in a tectonic shift in the world and the ways they are impacting businesses.</p>
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