



● 'A' Grade College by DHE, Govt. of NCT DELHI ● Approved by BCI & NCTE ● Recognised under 2(f) of UGC Act of 1956

Course Outcomes of B.Com (H)

B.COM(H) Semester I

B.COM 101-Management Process and Organizational Behaviour

- To Provide Fundamental knowledge and exposure to Theories and Concept in the Field of Management.
- To develop the knowledge of business and management principles.
- To learn decision thinking and problem skills.
- To teach a sense of responsibility and a capacity for business management.
- To Explain the financial concepts used in making business decision.
- Utilize information by applying a variety of business and industry software and hardware to major business function.

B.COM 103-Financial Accounting

- To understand the various terms used in accounting system.
- To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the foot hold in Accounts.
- Preparing accounting information for planning and control and for the evaluation of finance.
- Prepare ledger accounts using double entry bookkeeping and record journal entries accordingly.
- Interpreting the business implications of financial statement information

B.COM 105-Micro Economics

- Students will demonstrate their knowledge of the fundamental and technical concepts of economics.
- Students will apply the basic theories of economics in critical thinking and problem solving.
- Students will be able to identify and use economics terminologies in oral and written communications.
- Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
- Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.

B.COM 107-Business Communication

- To develop improve various skills like communication, reading, listening, note making, persuasive speaking, body language gestures.
- To understand the process of e-mail communication minutes of meeting.
- To make aware about barriers to communication with ethical context.
- To make effective and impressive communication.
- Better presentation and communication using proper body language.

B.COM 109-Computer Application

- To learn generation, classification and application of computers..
- Knowledge of computer equipment, including both hardware and software.
- Introduced students to information, its need, use, characteristics and level of information.
- Understand the concept of Data Communication, its Modes, its Forms and Data Communication Channels.
- Recognize when to use each of the Microsoft Office programs to create professional and academic documents.

B.COM 111-Computer Application LAB

- Use word-processing software (MS-Word) to solve basic information systems problems.
- Students will have a working knowledge of paragraph formatting, macro and mail merge in MS-Word.
- Create and design a word document for general office use.
- Use word-processing software (MS-Word) to solve basic information systems problems.
- Understand the concept of input and output devices of Computers

B.COM (H) Semester II

B.COM 102-Business Mathematics

- To understand basics of integration and its uses in the areas of mathematics.
- Use percentages, ratios, and proportions for business applications such as discounts, markups, and markdowns, and be able to differentiate which math methods should be used for different problems.
- Use simple and compound interest to do business calculations such as value of money, maturity value, promissory notes, present value, and future value and be able to differentiate which math method should be used for different problems.
- To apply basic terms of integration in solving practical problems field of as of business.
- To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.

B.COM 104-Business Law

- Make the students understand about business and corporate law.
- Develop knowledge on contract and various types of contracts.
- To help the students to understand the concept of sale of goods.
- Make the students understand about companies and its types
- To equip the students with proper knowledge about foreign exchange.
- To help the students to understand the basic laws related with business and corporate.

B.COM 106-Macro Economics

- Students will be able to identify and explain economic concepts and theories related to the behavior of economic agents, markets, industry and firm structures, legal institutions, social norms, and government policies.
- Students will be able to integrate theoretical knowledge with quantitative and qualitative evidence in order to explain past economic events and to formulate predictions on future ones.
- Students will be able to evaluate the consequences of economic activities and institutions for individual and social welfare.
- Apply economic models to examine current economic issues and evaluate policy options for addressing these issues.
- Understand the causes and consequences of different market structures.

B.COM 108-Cost Accounting

- To familiarize students with the basic concepts of cost and various methods and techniques of costing.
- Aimed to familiarize the concept of cost accounting.
- Helps to gather knowledge on preparation of cost sheet in its practical point of view.
- To facilitate the idea and meaning of material control with pricing methods.
- Develop the knowledge about remuneration and incentives.
- To introduce the concept of overhead cost.

B.COM 110-Business Studies

- To enable an awareness of the global environment in which business operate.
- Explain the financial concepts used in making business decision.
- Use effective communication skills to promote respect and relationship.
- Demonstrate a basic understanding of business management.

B.COM 112-Minor Project Report

- Acquire knowledge about the company and industry on which the student intends to create a project.
- Understand the basics of research.

B.COM (H) Semester III

B.COM 201-Marketing Management

- To understand the place and contribution of marketing to the business enterprise.
- To understand the concept of advertising and how this effect buying habits of consumers.
- To understand product life cycle.
- Able to understand how a product passes from different stages.
- Able to describe the customer segmentation, target marketing and positioning.
- Understand different methods of sale promotion.
- Identify the major basis of market segmentation.
- Understand different methods of sale promotion.
- Able to understand the difference between trademark and branding.

B.COM 203-Management Accounting

- To develop the knowledge of business finance and management decision.
- To enable an awareness of the global environment in which accounting management operate.
- Use effective communication skills to promote respect and relationship for financial deals.
- Utilize information by applying a variety of business and industry software and hardware to major financial function.
- Demonstrate a basic understanding of accounting management.
- Explain the financial concepts used in making accounting management decision.
- To teach a sense of responsibility and a capacity for accounting for management.

B.COM 205-Human Resource Management

- To provide knowledge about the importance of human resources management in an organisation and the scope of human resource management.
- To develop in pupils the understanding of wages their objectives and various theories of wages.
- Analysis the importance of different methods of training given to the employees in organization.
- Memorize the difference between on the job training and of the job training.
- To develop in pupils the understanding of wages their objectives and various theories of wages.
- To understand the concept of recruitment, selection and training.

B.COM 207-Business Ethics and Corporate Social Responsibility

- Identify and prioritize personal values and apply those in making ethical decisions.
- Apply the theoretical precepts of ethical theory in order to evaluate real-life ethical dilemmas.
- Use contemporary and Classical frameworks to analyze and suggest resolutions for ethical dilemmas.
- Analyse the scope and content of ethical theory and its relevance for diverse Institutional and operational business contexts.[?]

B.COM 209-Business Statistics

- To Estimate the mean and standard deviation of the marginal distribution of the response variable and use this information to inform a business decision.
- To make them aware about an interval estimate for the mean of the conditional distribution of the response variable given a value for the predictor and use this information to inform a business decision.
- Student will able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques.

B.COM 211-COMP Software (Tally)

- Use Tally ERP9 to digitally record all the financial transactions of a business enterprise.
- Appraise the technological advantages of Tally ERP9 including Multilingual Capabilities, Remote Access and Security Features.
- Generate different types of financial statements. CO4- Manage inventory effectively with minimum cost.
- View various exception reports to track unusual transactions and balances.
- Create bank reconciliation statements.

B.COM 213-Managerial Personality Development

- Develop the concept of self and self-esteem
- To conduct SWOT-B analysis of one's own self Appraise self competencies and map the skill set
- Analyse one's own personality and identify gaps from skills required by the corporate environment-personality fit.
- Identify alternatives and evaluate them without subjectivity, prejudice and biases
- Stay updated of current trends and Express objective opinion on situation and issues

B.COM(H) Semester IV

B.COM 202-Fundamental of Financial Management

- To enable an awareness of the global environment in which financial management operate.
- Utilize information by applying a variety of business and industry software and hardware to major financial function.
- Use effective communication skills to promote respect and relationship for financial deals.
- To develop the knowledge of business finance and financial management decision.

B.COM 204-Auditing

- Student will understand to discuss the need for an independent or external audit and describe briefly the development of the role of the assurance provider in modern business society;
- Student will be able describe the quality control procedures necessary to ensure that a competent assurance engagement is performed, and apply professional ethics including Code of Conduct to specific scenarios.

B.COM 206-Corporate Accounting

- Learn about the valuation method of shares and goodwill and measurement of performance of companies.
- This subject also differentiates profit and loss prior period to incorporation and post incorporation.
- The main objective of this subject to provide the knowledge of companies, Shares and regulatory of companies.
- Learn about the concept of sources of redemption of debentures and redemption of preference shares.
- To know about the meaning of companies and working style of companies.

B.COM 208-Indian Economy

- Students will be able to identify the determinants of various macroeconomic aggregates such as output, unemployment, inflation, productivity and the major challenges associated with the measurement of these aggregates.
- Students will be able to discuss the linkages between financial markets and the real economy, and how these linkages influence the impact of economic policies over differing time horizons.
- Students will be able to critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.
- Apply economic reasoning to understand the operation of an economy.
- Understand factors that contribute to and detract from long-term economic growth.

B.COM 210-Financial Modeling

- Use Excel as a software and develop basic financial spreadsheets.
- Translate the theoretical concepts into excel based formulae.
- Determine the extrinsic and intrinsic value from the projected financial statements.
- Examine the difference between the present and future value of the firm by applying techniques of Time Value of Money.

B.COM 214-Research Methodology

- Identify a business problem and formulate a hypothesis for it.
- Identify sources of data and analyse data collection methods and tools.
- Analyse various research designs in different business / organisational situation and context.

B.COM 210-Research Methodology (LAB)

- Gain proficiency in tools like Advance Excel and R for data analysis. CO2: Execute basic and complex mathematical functions in Excel
- Develop data pictographically using tables, graphs and charts
- Analyze quantitative data through execution of various statistical tests CO5: Analyze data and Interpret results

B.COM(H) Semester V

B.COM 301-Income Tax Law and Practice

- Understanding the fundamental law of income tax laws in India.
- Understanding the relationship between residential status of an assess and its relationship with the tax incidence.
- Calculation of incomes under the five head of incomes: Salaries, House property, Profits and Gains from Business or Profession, Capital Gains and other sources.
- Understanding various of ways of tax planning and determination of taxable income of an individual.

B.COM 303-Entrepreneurship Development

- Identify different ways to become an entrepreneur – Family business owner, Start up, social entrepreneur, franchisee owner, entrepreneur.
- Identify the skills required to start a venture and assess individual fits for it.
- Analyze the entrepreneurial environment and opportunities there in
- Prepare a business plan for pitching to prospective funding agencies.
- To understand the legal compliance required for entrepreneurial ventures

B.COM 305-Information Systems Management

- Develop comprehensive understanding of different Information systems.
- Differentiate between Information system at different level of the management of decision making.
- Create and manipulate database for speedy retrieval of data.
- Exhibit the role and concept of databases in information systems.
- Analyze alternative information systems using cost benefit analysis.

B.COM 307-Information Systems Management(LAB)

- Achieve proficiency in developing databases with SQL.
- Apply the syntax and semantics of SQL.
- Develop databases using SQL.
- Reproduce a working model related to Database Management Systems.

B.COM 309-Summer Training Report

- Acquire knowledge about the working of the company and industry in which t student is placed.
- Gain outlook of practical experience/exposure of working in an organization.
- Understand organizational processes of the department in which the student is placed in the company.
- Draft a formal summer internship report with a formal format.
- Demonstrate basic computer proficiency including the use of word processing, and spreadsheet software packages.

B.COM(H) Semester VI

B.COM 302-Financial Management

- Apply the basic understanding of generally accepted auditing standards and methodology of auditing
- Appreciate the importance of the ethical standards of certified professional auditors.
- Analyse audit reports in view of auditor's rights, duties and responsibilities.
- Interpret current developments in auditing services and initiate actions.

B.COM 304-Goods and Services Tax

- Know the fundamental law of indirect taxes in India.
- Know the constitutional requirements and amendments for implementation of GST law.
- Acquire the knowledge of the statutory provisions of the GST Act, 2017.
- Understand the significance of the provisions of place and time of supply. CO5: understand the backbone of the GST i.e. Input Tax Credit.

B.COM 306-International Business

- Differentiate between globalization liberalization and understand the needs challenges for both
- Identify and analyse different options and strategies available to expand/grow business globally.
- Comprehend the impact of Socio-cultural and legal factors on business conduct across countries
- Develop the ability to understand the impact of different cultures on work-plan and teams in global business.

B.COM 308-Financial Modeling (LAB)

- Use excel as a software and develop basic financial spreadsheets
- Translate the theoretical concepts into excel based formulae.
- Determine the extrinsic and intrinsic value from the projected financial statements.
- Extrapolate the value of the firm using sensitivity and scenario analysis.
- Examine the difference between the present and future value of the firm by applying techniques of Time Value of Money.

B.COM 310-Project

- Articulate the relevance of their research to their coursework and professional future
- Articulate a clear research question or problem and defining scope
- Formulate a hypothesis from research problem .
- Identify appropriate research design for the identified problem
- Conduct literature review and identify the conceptual framework for research