B.Com Programme Outcomes

PO1: Apply commerce and related inter-disciplinary knowledge and skills.

PO2: Motivated to involve in commercial activities.

PO3: Exercise critical thinking and reasoning in problem solving activities.

PO4: To expose and develop technical, analytical and creative skills.

PO5: To promote and uphold Self-Discipline, Leadership Qualities, Secular Outlook, National Integration and Civic Responsibility.

PO6: Augment the Acquisition of Micro and Macro Skills of Tamil, Malayalam, Hindi and French Language Usages.

PO7: Enhance Communicative Linguistic Competency and Employability Quotient.

PO8: Exhibit consistent academic excellence and integrated personality towards lifelong Learning.

B.Com Programme Specific Outcomes On completion of B.Com Degree – Student

PSO 1:Will be competent for career opportunities in the field of commerce and related activities.

PSO 2:Will show proficiency to pursue higher education and professional courses.

PSO 3:Will acquire the required skills to act as a well informed consumer, investor and manager.

B.Com Programme Educational Objectives

PEO 1: Impart strong conceptual knowledge in core commerce courses.

PEO 2: Imbibe comprehensive skills for effective business communication.

PEO 3: Nurture ability to apply theoretical knowledge in real world environment.

PEO 4: Develop attitude to be informed, active and responsible citizen.

PEO 5: Synthesize commerce knowledge with nation building activities.

Mapping of B.Com Programme Outcomes and Programme Specific Outcomes to B.Com Programme Educational Objectives

Programme Outcomes and Programme Specific Outcomes	PEO 1	PEO 2	PEO 3	PEO 4	PEO 5
PO 1	Н	Н	Н	M	-
PO 2	Н	M	M	M	M
PO 3	M	M	Н	Н	M
PO 4	Н	M	M	-	M
PO 5	M	M	Н	Н	M
PO 6	•	-	-	1	-
PO7	•	Н	-	1	-
PO 8	M	M	M	M	M
PSO 1	Н	Н	Н	M	Н
PSO 2	M	M	M	M	Н
PSO 3	Н	Н	M	Н	Н

Correlation Level: H – High, M- Moderate, L-Low

B.Com Programme

B.Com/B.Com (CA)/B.Com (e-Commerce)/B.Com (Business Analytics)

Semester I

(For the students admitted from the academic year 2021–2022 onwards)

Course: Part III - Core I Financial Accounting -I	Course Code:	
	121B01/121R01/121N01/121Y01	
Semester: I	No. of Credits: 4	
No. of hours: 75	C: 65 T: 10	
CIA Max. Marks: 50	ESE Max. Marks: 50	

(C: Contact hours, T: Tutorial)

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

CO	Statement	Bloom's Taxonomy level
CO1	Generate final accounts of a sole trader.	Е
CO ₂ a	Reconcile cash book with passbook.	A
CO ₂ b	Rectify errors in accounting entry.	A
CO3	Prepare final accounts under single entry system.	Е
CO4	Determine depreciation methods for various kinds of assets.	A
CO5	Prepare final accounts for non-trading organisation.	Е

B.Com Semester I

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part III - Core II - Business Organisation	Course Code: 121B02
Semester: I	No. of Credits: 4
No. of hours: 75	C: 65 T: 10
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

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

CO	Statement	Bloom's Taxonomy level
CO1	Discuss the fundamentals of business.	U
CO2	Explain soletradership and partnership forms of organisation.	U
ÇO3	Identify the types of Joint stock company, Co-operatives, Private and Public Enterprises.	U
CO4	Discuss optimum size and suitable location for the business.	U
CO5	Explain business combination and ethics in business.	Ü

U - Understand

B.Com/B.Com (CA)/B.Com (e-Commerce)/ B.Com (Business Analytics) Semester II

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part III – Core III- Financial Accounting -II	Course Code:	
	221B03/221R03/221N03/221Y03	
Semester: II	No. of Credits: 4	
No. of hours: 75	C: 65 T: 10	
CIA Max. Marks: 50	ESE Max. Marks: 50	

(C: Contact hours, T: Tutorial)

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Prepare hire purchase and instalment accounts.	A
CO2	Compute the branch and departmental profit/loss.	Е
ÇO3	Discuss the fundamentals of partnership accounts.	U
CO4	Prepare the accounts on admission of a partner.	A
CO5	Prepare the accounts on retirement and death of partner.	Е

U-Understand, A-Apply, E-Evaluate

B.Com Semester II

(For the students admitted from theacademicyear 2021–2022 onwards)

Course: Part III -Core IV-E-Banking	Course Code: 221B04
Semester: II	No. of Credits:4
No. of hours: 75	C:65T: 10
CIA Max. Marks: 50	ESE Max. Marks:50

(C: Contact hours, T: Tutorial)

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

CO	Statement	Bloom's Taxonomy level
CO1	Gain Knowledge of the banking system.	U
CO2	Discuss banker and customer relationship.	U
ÇO3	Gain knowledge on rules relating to negotiable instruments.	U
CO4	Enable knowledge on electronic banking.	U
CO5	Involve in EFT.	An

U – Understand, An-Analyse

B.Com. Programme Educational Objectives

PEO 1: Impart strong conceptual knowledge in core commerce courses.
PEO 2: Imbibe comprehensive skills for effective business communication.
PEO 3: Cultivate ability to apply theoretical knowledge in real world environment.
PEO 4: Develop an attitude to become informed, active and responsible citizen.
PEO 5: Synthesis commerce knowledge with nation building activities.

Programme Outcome

PO1: Understand and Apply commerce and related inter disciplinary knowledge and skills.

PO2: Work in digitalised environment.

PO3: Get motivated to involve in entrepreneurial activities.

PO4: Exercise critical thinking and reasoning in problem solving activities.

PO5: Pursue higher education / get ready for employment.

PO6: Develop self-confidence and attitude for lifelong learning.

PROGRAMME SPECIFIC OUTCOME (PSO)

On completion of B.Com Degree -

- Take jobs applying conceptual knowledge in real business environment.
- Work in ICT environment.
- Competent to pursue higher education.
- Be better consumers.

Mapping of Programme Outcome to Programme Educational Objectives

	PEO 1	PEO 2	PEO 3	PEO 4	PEO 5
PO 1	Н	Н	Н	M	M
PO 2	Н	Н	Н	M	M
PO 3	Н	Н	Н	L	Н
PO 4	M	M	Н	M	M
PO 5	Н	Н	Н	M	M
PO 6	Н	Н	Н	M	M

B.Com/B.Com (CA)/B.Com (e-Commerce)

Semester III

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course Part III - Core V - Corporate Accounting	Course Code:
	317B05/317R05/317N05
Semester: III	No. of Credits: 4
No. of hours: 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- > C1: To introduce to basic concepts in corporate accounting.
- > C2: To understand the methods of valuing shares and Goodwill.
- > C3: To provide knowledge on the construction of final accounts of companies.
- > C4: To impart basic knowledge on reconstruction of companies.

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

СО	Statement	Bloom's Taxonomy level
CO1	Comprehend the fundamentals of Corporate Accounting.	R
CO2	Explain the various methods of issue of shares and debentures	U
CO3	Evaluate the methods of valuation of shares and goodwill.	A
CO4	Apply the concepts for the preparation of final accounts.	A
CO5	Compute the managerial remuneration as per Companies Act.	U
CO6	Analyse the accounting procedures for amalgamation and merger.	A
CO7	Design the reconstructed balance sheet of companies after reduction of share capital.	A

R-Remembrance U – Understanding A-Apply

B.Com/BBA(CA)

Semester III

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III - Core VI - Commercial Law	Course Code: 317B06/317V06
Semester: III	No. of Credits: 4
No. of hours: 75	C:65 T:10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial,)

Course Objectives:

- > C1: To impart basic knowledge of general law of contract.
- > C2: To ensure knowledge on elements of a valid contract.
- > C3:To gain knowledge on Sale of Goods Act.

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

СО	Statement	Bloom's Taxonomy level
CO1	State the elements of valid contract	R
CO2	Discuss the fundamentals of general contract	U
ÇO3	Discuss the knowledge on capacity of parties entering into contract.	U
CO4	Summarise the legality of objects involved in contract.	U
CO5	Identify the various modes of discharge of contract.	R
CO6	Use different remedies for breach of contract.	A
CO7	Demonstrate knowledge relating to Sale of Goods Act.	U

R-Remembrance U – Understanding A-Apply

B.Com/B.Com(e-Commerce) Semester III

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III - Core VII-Principles of Management	Course Code: 317B07/317N07
Semester: III	No. of Credits: 4
No. of hours: 75	C:65 T:10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- ➤ C1:To understand the basic concepts of management.
- > C2:To understand the concepts, principles and techniques of management.

- > C3:To understand the various functions of management.
- ➤ C4:To obtain the knowledge on leadership styles.

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

CO	Statement	Bloom's Taxonomy level
CO1	Comprehend the conceptual knowledge of management.	R
CO2	Recognise the principles of management practices.	R
ÇO3	Describe the process of planning and decision making.	U
CO4	Discuss the functions of staffing.	U
CO5	Explain the different types of leadership style.	U
CO6	Discuss motivational techniques in business.	U
CO7	Assess the various methods of coordination and techniques of control.	A

R-Remembrance U – Understanding A-Apply

B.Com Semester III

(For the students admitted from the academic year 2017-2018 and onwards)

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Course: Part III - Core VIII - Entrepreneurial	Course Code: 317B08	
Development		
Semester: III	No. of Credits: 3	
No. of hours: 60	C:52 T: 8	
CIA Max. Marks: 25	ESE Max. Marks: 50	

(C: Contact hours, T: Tutorial)

Course Objectives:

- > C1: To expose the students to entrepreneurial culture.
- > C2: To motivate the students to setup and manage Micro, Small and Medium Enterprise.
- > C3: To provide orientation towards entrepreneurship.
- > C4: To encourage creative thinking among the students for new start-ups.
- ➤ C5: To impart knowledge on institutions supporting financial assistance.

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Identify the concepts of entrepreneurship and skills	R
	expected from an entrepreneur.	
CO2	Examine the various business opportunities.	U
ÇO3	Analyzethe uses of the Entrepreneurial Development	A
	Programmes.	

CO4	Identify the opportunities available for women	R
	entrepreneurs.	
CO5	Examine the complete framework of project identification	U
	and project preparation	
CO6	Apply the knowledge on starting MSMEs	A

R-Remembrance U – Understanding A-Apply

B.Com Semester III

(For the students admitted from the academic year 2017-2018 and onwards)

Course: Part IV - Non Major Elective - Entrepreneurial	Course Code: 317NED
Development	
Semester: III	No. of Credits: 2
No. of hours: 30	C: 26 T: 4
CIA Max. Marks: 50	ESE Max. Marks: -

(C: Contact hours, T: Tutorial)

Course Objectives:

- ➤ CN1: To enlighten the students with the entrepreneurial culture.
- ➤ CN2: To provide comprehensive knowledge on entrepreneurship development.
- > CN3: To understand problems and prospects of women entrepreneurs.
- ➤ CN4: To stimulate the students to take up self-employment ventures.

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

CO	Statement	Bloom's
		Taxonomy level
CON1	Comprehend the concepts of entrepreneurship and skills expected from an entrepreneur.	R
CON2	Examine the various opportunities and challenges of entrepreneurs.	U
ÇON3	Assess the various phases of EDP.	A
CON4	Identify the scope and opportunities for women entrepreneurs.	R
CON5	Apply knowledge on starting MSMEs.	A

R-Remembrance U – Understanding A-Apply

B.Com/B.Com (CA)/ B.Com (e-Commerce) Semester III

(For the students admitted from the academic year 2021 – 2022onwards)

Part IV Skill Enhancement Course I: Professional English	Course
for Commerce	Code:321BS1/321RS1/321NS1
Semester: III	No. of Credits: 2
No. of hours: 45	C: 40 T:5

CIA Max. Marks: 100	ESE Max. Marks: -
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(C: Contact hours, T: Tutorial)

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

CO	Statement	Bloom's Taxonomy level
CO ₁	Prepare curriculum vitae.	A
CO ₂	Attend interviews effectively.	A
CO3	Plan to conduct meeting efficiently and maintenance of records relating to meeting.	A
CO4	Create and present organised and focused messages through speaking skills.	A
CO5	Implement skills on usage of group communication.	A

A-Apply

B.Com/B.Com(e-Commerce) Semester IV

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III - Core IX - Company Law	Course Code: 417B09/417N09
Semester: IV	No. of Credits: 4
No. of hours: 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- > C1: To acquaint with the basic knowledge on company law.
- > C2: To provide knowledge on promotion of a company.
- > C3: To impart knowledge on formation of a company.
- > C4: To understand concepts relating to company meetings.

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

СО	Statement	Bloom's Taxonomy level
CO1	Comprehend the knowledge on promotion and formation of the company.	R
CO2	Summarise the various clauses of Memorandum of Association and alteration.	U
ÇO3	Explain the contents of Articles of Association.	U
CO4	Characterise the prospectus of the company.	A
CO5	Generate knowledge on company management and administration.	A
CO6	Discuss the duties and liabilities of directors under Indian Companies Act.	U

R-Remembrance U – Understanding A-Apply

B.Com/B.Com(CA)/B.Com(e-Commerce)

Semester IV

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III – Core X – Cost Accounting	Course Code:417B10/417R10/417N10
Semester: IV	No. of Credits: 4
No. of hours: 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- > C1: To understand the concepts of cost accounting.
- > C2: To impart knowledge on methods of costing.
- > C3: To familiarize with the techniques of material control.
- ➤ C4: To understand the basics of process and service costing.
- > C5: To be conversant with the frontiers of cost accounting.

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Comprehend the basic concepts and various tools used in	R
	Cost Accounting.	
CO2	Apply the methods of Cost Accounting in ascertaining	A
	cost.	
ÇO3	Discuss the various techniques of material control.	U
CO4	Implement the methods of valuing material issue.	A
CO5	Assess the Labour cost and overhead cost.	A
CO6	Apply the steps involved in process costing.	A
CO7	Analyse cost and profit under operating and contract	A
	costing.	

R-Remembrance U – Understanding A-Apply

B.Com/B.Com (CA)

Semester IV

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course:Part III - Core XI – Banking Law and Practice	Course Code:417B11/417R11
Semester: IV	No. of Credits: 4
No. of hours: 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- ➤ C1: To provide specialised knowledge on banking system in India.
- C2: To impart knowledge on negotiable instruments.
- > C3: To provide knowledge on the statutory protections available to banker.
- > C4: To acquaint with the modern banking operations.

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

СО	Statement	Bloom's Taxonomy level
CO1	Describe the basics of banking.	R
CO2	Comprehend knowledge on the financial instruments of banking sector.	R
ÇO3	Explain the usage of core banking operations.	U
CO4	Discuss the banker's duties and responsibility	U
CO5	Apply knowledge on usage of modern banking products and services in India.	A
CO6	Develop the ways and means of ensuring safety and security of banking operation.	A

R-Remembrance U – Understanding A-Apply

B.Com

Semester IV

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course Part III - Core XII - Auditing	Course Code:417B12
Semester: IV	No. of Credits: 4
No. of hours: 60	C:52 T:08
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- ➤ C1: To provide knowledge on the basic concepts of auditing.
- ➤ C2: To understand vouchers, vouching and verification of accounts.
- > C3: To acquaint knowledge on procedure of auditing for a business.
- ➤ C4: To familiarise with the powers, duties and liabilities of an auditor.

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

СО	Statement	Bloom's Taxonomy level
CO1	Describe the fundamental concepts of auditing.	R
CO2	Summarize the audit procedure.	U
ÇO3	Analyse audit evidence	A
CO4	Explain verification and valuation of assets and liabilities.	U

CO5	Recognize the powers, duties and liabilities of an auditor.	U
CO6	Apply the knowledge of auditing in business.	A

R-Remembrance U – Understanding A-Apply

B.Com/B.Com (CA)/B.Com (e-Commerce) Semester IV

(For the students admitted during the academic year 2017 – 2018 and onwards)

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Course: Allied IV – Statistics	Course
	Code:417AB4/417AR4/417AN4
Semester: IV	No. of Credits: 4
No. of hours: 90	C:78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- ➤ CA1: To impart knowledge on theoretical concepts of statistics.
- ➤ CA2: To provide knowledge on methods of diagrammatic and graphic representation.
- ➤ CA3: To acquaint knowledge on statistical tools available for analysis.
- > CA4: To understand the applications of statistical techniques in business.

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

CO	Statement	Bloom's
		Taxonomy level
COA1	Comprehend the basic concepts of statistics.	R
COA2	Discuss the methods of sampling.	U
ÇOA3	Create, read and interpret graphs, charts, histograms and diagrams.	A
COA4	Use basic measures of central tendency and variation.	A
COA5	Interpret the relationship between two variables in statistical terms.	U
COA6	Apply knowledge of statistical tools in business data analysis.	A

R-Remembrance U – Understanding A-Apply

B.Com Semester IV

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part IV – Skill Enhancement Course II –	Course Code: 421BS2
Webpage Designing – Practicals	
Semester: IV	No. of Credits: 2
No. of hours: 45	T:5 P;40
CIA Max. Marks: 100	ESE Max. Marks: -

(P: Practical, T: Tutorial)

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

CO	Statement	Bloom's Taxonomy level
CO1	Design web pages using standard HTML tags and cascading style sheets.	A
CO2	Convert graphics into web pages as embedded images, links and backgrounds.	A
CO3	Design a web page for a business.	С

A-Apply, C-Create

B.Com Semester IV

(For the students admitted from the academic year 2021 – 2022onwards)

Course: Part IV – Skill Enhancement Course II – Principles of	Course Code:421BS3
Advertising	
Semester: IV	No. of Credits: 2
No. of hours: 45	C:40 T: 5
CIA Max. Marks: 100	

(C: Contact hours T: Tutorial)

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

CO	Statement	Bloom's Taxonomy
		level
CO1	Describe scope and ethics in advertisement.	U
CO ₂	Identify the functions of advertising agency.	U
ÇO3	Design effective advertisement layout and copy.	C
CO4	Identify appropriate media of advertisement.	U
CO5	Prepare advertisement budget and plan advertisement campaign.	A

U-Understand A-Apply C-Create

B.Com Semester IV

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Advanced Learners Course I – Principles of	Course Code: 421BA1
Insurance	
Semester: IV	No. of Credits: 4
Self Learning	ESE Max. Marks: 100

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

CO	Statement	Bloom's Taxonomy level
CO1	Express the concept of risk.	U
CO2	Describe the elements of insurance.	U
ÇO3	Compare and contrast different life insurance policies.	A
CO4	Discuss the concept of marine insurance.	U
CO5	Discuss the basics of fire and miscellaneous insurance.	U

U –Understand, A-Apply

B.Com Semester IV& VI

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part IV-Advanced Learners Course I& II	Course Code: 421BA2 / 621BA5
Institutional Training Semester: IV& VI	No. of Credits:4
Self Learning	ESE Max. Marks: 100

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Relate knowledge of theory in practical business environment.	A
CO2	Explain the function of business activities.	An
CO3	Awareness on the challenges in the dynamic business environment.	An

A-Apply An-Analyse

B.Com Semester IV & VI

(For the students admitted from the academic year 2021 – 2022 onwards)

Course : Advanced Learners Course I & II MOOC	Course Code: 421BA3/621BA6
Semester: IV & VI	No. of Credits: 4
Self Learning	ESE Max. Marks: 100

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

СО	Statement	Bloom's Taxonomy level
CO1	Utilise MOOC for self and lifelong learning.	A
CO2	Enhance the domain knowledge in the area of interest by participating in MOOC.	A

A-Apply

B.Com Semester V

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part III – Core XIII – Micro Finance	Course Code: 521B13
Semester: V	No. of Credits: 4
No. of hours: 75	C:65 T:10
CIA Max. Marks: 50	ESE Max. Marks: 50

(C: Contact hours T: Tutorial)

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Discuss the role of micro finance and micro finance institutions.	U
CO2	Explore the microfinance delivery methodologies.	U
CO3	Discuss the innovative and creative micro finance models.	U

CO4	Identify impact of micro finance and illustrate the financial	U
	products and services.	
CO5	Explain the revenue models of micro finance and risk	U
	management.	

U-Understand

B.Com/B.Com(CA)/B.Com(e-Commerce) Semester V

(For the students admitted during the academic year 2017 – 2018 and onwards)

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Course: Part III - Core XIV Income Tax	Course Code:
	517B14/517R14/517N14
Semester: IV	No. of Credits: 5
No. of hours: 90	C: 78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours T: Tutorial)

Course Objectives:

- ➤ C1: To gain conceptual understanding of Income Tax provisions.
- > C2: To apply knowledge of tax provisions on calculation of salary income.
- > C3: To understand tax provisions relating to income from house property.
- ➤ C4: To familiarise the students on the provisions of tax relating to computation ofbusiness and professional income.
- > C5: To understand the application of the provisions relating to capital gains.
- ➤ C6: To gain understanding of provisions relating to deductions from GTI.

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

СО	Statement	Bloom's Taxonomy level
CO1	Comprehend the fundamental concept of income tax.	R
CO2	Calculate the Salary income.	A
CO3	Implement the provisions relating to house property.	A
CO4	Calculate the income from other sources.	A
CO5	Compute business or professional income.	U
CO6	Assess capital gain and identify ways of saving Capital Gains Tax.	A
CO7	Discuss and apply provisions regarding deduction from GTI.	U

R-Remembrance U – Understanding A-Apply

B.Com/B.Com(CA)

Semester V

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course : Part III - Core XV Business Finance	Course Code: 517B15/517R15
Semester: V	No. of Credits: 4
No. of hours: 75	C: 65 T: 10
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- > C1: To familiarise with the basics of corporate finance.
- > C2: To provide knowledge on the sources of business finance.
- > C3: To develop an understanding on financial planning.
- ➤ C4: To impart knowledge on the concepts of capital structure.

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Define and identify the concepts of Business Finance.	R
CO2	Explain the role of finance in an organisation.	U
CO3	Interpret the functions of business finance.	U
CO4	Discuss the significance of financial planning.	U
CO5	Summarise the sources of business finance.	U
CO6	Account the components of the basic concepts of business finance.	A

R-Remembrance U – Understanding A-Apply

B.Com/B.Com(CA)/B.Com(e-Commerce)/BBA (CA)

Semester V

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course : Part III - Core XVI Business Communication	Course Code:	
	517B16/517R16/517N16/517V16	
Semester: V	No. of Credits: 4	
No. of hours: 75	C:65 T:10	
CIA Max. Marks: 25	ESE Max. Marks: 75	

(C: Contact hours, T: Tutorial)

Course Objectives:

- C1: To provide knowledge on basic concepts of communication.
- > C2: To familiarize and train the students in drafting effective business letters.
- > C3: To impart knowledge on making credit and status enquiries.

- > C4: To gain knowledge on writing complaints and adjustments.
- > C5: To enhance the techniques in writing collection, sales and circular letters.
- > C6: To inculcate knowledge on writing various types of reports.
- > C7: To give exposure on writing application letter.

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

СО	Statement	Bloom's Taxonomy level
CO1	Comprehend the knowledge on basic concepts of communication.	R
CO2	Discuss the principles of effective business letters.	U
CO3	Design and develop credit and status enquiry letters.	A
CO4	Identify the techniques of writing collection, sales and circular letters.	R
CO5	Explain the various types of reports.	U
CO6	Design application letter.	A

R-Remembrance U – Understanding A-Apply

B.Com/B.Com(CA)

Semester V

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course : Part III - Elective I - Investment Management	Course Code:
	517BE1/517RE1
Semester: V	No. of Credits: 4
No. of hours: 90	C: 78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- > CE1: To acquaint students with the basics of investment.
- CE2: To impart knowledge on alternative investment media.
- > CE3: To give basic knowledge of financial securities.
- > CE4: To familiarize on risk and return.
- > CE5: To acquaint knowledge on security analysis
- > CE6: To provide knowledge on the phases of portfolio management

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Comprehend the fundamentals of investment management.	R
CO2	Comprehend the benefits and demerits of each avenue of investment.	R

CO3	Identify risk and returns of each investment avenue.	R
CO4	Analyze the difference in investing in equity and fixed income securities.	A
CO5	Discuss the components of fundamental analysis.	U
CO6	Interpret chart pattern of technical analysis.	U

R-Remembrance U –Understanding A-Apply

B.Com/B.Com(CA)/B.Com(e-Com)

Semester V

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course :Part III – Elective I – Retail Marketing	Course Code:
	517BE2/517RE2/517NE2
Semester: V	No. of Credits: 4
No. of hours: 90	C:78 T:12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- > CE1: To understand the conceptual aspects of the retail sector.
- ➤ CE2: To identify the factors influencing the location of retail business.
- ➤ CE3: To know the effect of branding in retail market.
- > CE4: To enhance knowledge in Supply Chain Management.
- > CE5: To identify the role of IT in retail sector.

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

СО	Statement	Bloom's Taxonomy level
CO1	Comprehend the conceptual aspects of the retail sector.	R
CO2	Examine the retail location and layout in retail market sector.	U
CO3	Analyse individual and family brands.	A
CO4	Recognise the buyer beware for protecting consumer.	U
CO5	Discuss the ethical aspects of trade, commerce and industry.	U
CO6	Able to apply the functions of Supply Chain Management.	A
CO7	Able to understand Information Technology tools in retail marketing.	U
CO8	Identify the reason for growth of e-tail market.	U

R-Remembrance U – Understanding A-Apply

B.Com Semester V

(For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part IV Skill Enhancement Course III :SQL -	Course Code: 521BS4
Practicals	
Semester: V	No. of Credits:2
No. of hours: 45	T: 6 P: 39
CIA Max. Marks: 100	ESE Max. Marks: -

(T: Tutorial, P: Practical)

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Gain knowledge on SQL programming using variables and	A
	functions.	
CO2	Prepare Database using SQL	A
CO3	Draw report using SQL queries.	A

A-Apply

B.Com Semester V

(For the students admitted from the academic year 2021 – 2022 onwards)

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Course: Part IV- Skill Enhancement Course III -Salesmanship	Course Code:
	521BS5
Semester: V	No. of Credits: 2
No. of hours: 45	C:40 T: 5
CIA Max. Marks: 100	ESE Max. Marks: -

(C: Contact hours T: Tutorial)

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Describe the role & responsibilities of salesman.	A
CO2	Identify the personal selling process and sales forecasting techniques.	С
ÇO3	Discuss process of recruitment and types of training.	A
CO4	Explain basics of motivation and remunerating salesman.	U
CO5	Examine the performance of salesman.	U

U – Understand, A-Apply C-Create

B.Com/B.Com(CA)/B.Com(e-Commerce)

Semester VI

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part III- Core XVII Management Accounting	Course Code:	
	617B17/617R17/617N17	
Semester: VI	No. of Credits: 4	
No. of hours: 90	C: 78 T: 12	

CIA Max. Marks: 25	ESE Max. Marks: 75
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(C: Contact hours, T: Tutorial)

Course Objectives:

- ➤ CO1: To provide fundamental knowledge in Management Accounting.
- CO2: To develop an understanding of the techniques of management accounting.
- ➤ CO3: To develop skills associated with the interpretation of financial statements.
- ➤ CO4: To enable students in systematically applying management accounting concepts inbusiness environment.
- ➤ CO5: To develop problem solving skills associated with the use of accounting information in decision making.

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Identify the role of management accounting in decision-	R
	making.	
CO2	Explain the contribution of management accounting to	U
	financial reporting.	
CO3	Discuss the role of quantitative and qualitative information	U
	in decision making.	
CO4	Apply tools and techniques to plan, control and make	A
	decisions.	
CO5	Utilize cost-volume-profit techniques for effective	A
	managerial decisions.	
CO6	Analyze the ideas and practices of budgeting in business	A
	decision-making.	

R-Remembrance U – Understanding A-Apply

B.Com

Semester VI

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course :Part III - Core XVIII Export Management	Course Code: 617B18
Semester: VI	No. of Credits: 4
No. of hours: 90	C:78 P:12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, P: Practical – Forms Filling)

Course Objectives:

- ➤ CO1: To understand the conceptual framework of export trade.
- CO2: To gain the knowledge on foreign trade policy in India.
- CO3: To identify the various export promotion measures in India.
- ➤ CO4: To train the students with practical exposure on export procedures anddocumentation.
- ➤ CO5: To familiarize the students with various methods of export pricing.

- ➤ CO6: To impart knowledge on methods of payments used in export trade.
- > CO7: To inculcate knowledge on export finance.

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

СО	Statement	Bloom's Taxonomy level
CO1	Comprehend the framework of export trade.	R
CO2	Recognize the foreign trade policy of India.	U
CO3	Analyse the export promotion measures available for Indian Exporters.	A
CO4	Discuss export procedures and formalities.	U
CO5	Explain the various methods of export pricing	U
CO6	Assess the financial support available for the exporters.	A

R-Remembrance U –Understanding A-Apply

B.Com

Semester VI

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course: Part – III Core Course XIX Goods and Services	Course Code: 617B19
Tax	
Semester: VI	No. of Credits:3
No. of hours: 45	C:39 T: 6
CIA Max. Marks: -25	ESE Max. Marks: 50

(C: Contact hours, T: Tutorial)

Course Objectives:

- > CL1: To understand the concept of GST
- CL2: To familiarize on key elements of GST
- > CL3: To develop knowledge on GST mechanism
- > CL4: To create an insight into practical aspects of GST.

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

СО	Statement	Bloom's Taxonomy level
CO1	Comprehend basics of GST	R
CO2	Define the key elements of GST	R
CO3	Explain knowledge on GST mechanism	U
CO4	Discuss registration procedure.	U
CO5	Recognise Returns under GST law	R
CO6	Describe the practical aspects of GST.	R

R-Remembrance U – Understanding A-Apply

B.Com

Semester VI

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course :Part III - Elective II Capital Markets	Course Code:
	617BE3/617RE3
Semester: VI	No. of Credits: 4
No. of hours: 90	C: 78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- ➤ CE1: To expose the students on structure of financial system in India.
- > CE2: To make the students familiar with the characteristics of financial assets.
- ➤ CE3: To have an understanding on the functioning of New Issue Market.
- > CE4: To introduce online share trading procedures.
- > CE5: To impart the role of SEBI.

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

СО	Statement	Bloom's Taxonomy level
CO1	Comprehend the financial system in Indian context.	R
CO2	Explain the characteristics of different financial assets.	U
CO3	Characterise New Issue Market.	A
CO4	Summarise the role of SEBI in capital market regulation.	U
CO5	Discuss the depository system in India	U
CO6	Apply online share trading.	A

R-Remembrance U – Understanding A-Apply

B.Com/B.Com(CA)/B.Com(e-Commerce) Semester VI

(For the students admitted during the academic year 2017 – 2018 and onwards)

Course :Part III – Elective II Services Marketing	Course Code:
	617BE4/617RE4/617NE4
Semester: VI	No. of Credits: 4
No. of hours: 90	C:78 T:12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- > CE1: To impart knowledge on concepts and strategies of services marketing.
- CE2: To identify the opportunities available in service sector.

- > CE3: To provide comprehensive understanding of consumer behaviour.
- > CE4: To familiarize the pricing strategies.
- > CE5: To understand the channels and design of a service distribution system.
- > CE6: To acquaint knowledge on Customer Relationship Management.
- CE7: To enhance knowledge on Service Quality Management.

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

СО	Statement	Bloom's Taxonomy level
CO1	Recognise the concepts and strategies of services marketing.	R
CO2	Apply the knowledge on consumer behaviour in purchase decision.	A
CO3	Summarise the basic service packages.	U
CO4	Explain the strategies for service distribution system.	U
CO5	Design the Customer Relationship Management	A
CO6	Discuss the Service Quality Management.	U

R-Remembrance U – Understanding A-Apply

B.Com/ B.Com(CA)

Semester VI

(For the students admitted during the academic year 2017 – 2018 and onwards)

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Course : Part III- Elective III Financial Services	Course Code:	
	617BE5/617RE5	
Semester: VI	No. of Credits: 4	
No. of hours: 90	C: 78 T: 12	
CIA Max. Marks: 25	ESE Max. Marks: 75	

(C: Contact hours, T: Tutorial)

Course Objectives:

- ➤ CE1: To introduce the concepts of Financial Services.
- > CE2: To enable the students to gain knowledge in merchant banking.
- > CE3: To build up the conceptual framework of venture capital financing.
- > CE4: To acquaint the students with the factoring and forfeiting techniques.
- > CE5: To develop analytical skill of investment in mutual fund.
- > CE6: To understand the methodology of credit rating financial instruments.

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

СО	Statement	Bloom's Taxonomy level
CO1	Identify the role of financial services.	R

CO2	Develop the ability to utilize the services of merchant banker.	A
CO3	Utilize the venture capital for Business.	A
CO4	Demonstrate factoring technique	U
CO5	Develop the skills to invest in mutual fund.	A
CO6	Apply the skill to assess the selection of investment.	A

R-Remembrance U – Understanding A-Apply

B.Com/B.Com(CA)/B.Com(e-Com)

Semester VI

For the students admitted during the academic year 2017 – 2018 and onwards)

Course : Part III – Elective III – Digital Marketing	Course Code:
	617BE6/617RE6/617NE6
Semester: VI	No. of Credits: 4
No. of hours: 90	C: 78 T: 12
CIA Max. Marks: 25	ESE Max. Marks: 75

(C: Contact hours, T: Tutorial)

Course Objectives:

- ➤ CE1: To impart knowledge on the concepts of e-marketing.
- ➤ CE2: To enhance knowledge on online marketing mix and segmentation.
- ➤ CE3: To get familiar with the process of online purchases.
- > CE4: To Identify the social media models
- > CE5: To exemplify various web business models.
- ➤ CE6: To enhance knowledge on the role of social media in marketing.

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

CO	Statement	Bloom's
		Taxonomy level
CO1	Describe the concept of e-marketing.	R
CO2	Discuss marketing mix and segmentation	U
CO3	Examine process of online purchases	U
CO4	Characterize online consumer behaviour in digital	A
	marketing.	
CO5	Demonstrate the concept of social media.	U
CO6	Formulate the models of web business.	A

R-Remembrance U – Understanding A-Apply

B.Com

Semester VI

(For the students admitted from the academic year 2021 – 2022onwards)

Course: Part IV- Skill Enhancement Course IV:	Course Code: 621BS6
Business Data Analysis – Practicals	
Semester: VI	No. of Credits:2

No. of hours: 45	T:6 P: 39
CIA Max. Marks: 100	ESE Max. Marks: -

(T: Tutorial, P: Practical)

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

CO	Statement	Bloom's Taxonomy level
CO1	Applications of excel in business environment.	A
CO2	Diagrammatic representation of numerical data.	A

A-Apply

B.Com Semester VI

(For the students admitted from the academic year 2021–2022 onwards)

Course: Part IV – Skill Enhancement Course IV – Brand	Course Code:621BS7
Management	
Semester: VI	No. of Credits: 2
No. of hours: 45	C:40 T: 5
CIA Max. Marks: 100	

(C: Contact hours T: Tutorial)

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

CO	Statement	Bloom's Taxonomy level
CO1	Explain the concept of branding.	U
CO2	Discuss the brand positioning and identify brands.	A
CO3	Explain the elements of brand extension.	U
CO4	Summarise the impact of celebrity brand.	A
CO5	Discuss the determinants of successful brand	U
	management.	

U-Understand, A-Apply

B.Com

$Semester\ VI$ (For the students admitted from the academic year 2021 – 2022 onwards)

Course: Part IV-Advanced Learners Course II-	Course Code: 621BA4
Intellectual Property Rights	
Semester: VI	No. of Credits: 4
Self Study	ESE Max. Marks: 100

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

CO	Statement	Bloom's Taxonomy level	
CO1	Describe the basics of IPR.	U	
CO2	Discuss about Copyrights.	U	
ÇO3	Explain Trademarks.	U	
CO4	Summarise the concept of Patent.	U	
CO5	Summarise knowledge on various forms of IPR.	U	

U-Understand

B.Com Semester III

(For the students admitted from the academic year 2021-2022 onwards)

Course: Part IV - Non Major Elective - Entrepreneurial	Course Code: 321NED
Development	
Semester: III	No. of Credits: 2
No. of hours: 30	C: 26 T: 4
CIA Max. Marks: 50	ESE Max. Marks: -

(C: Contact hours, T: Tutorial)

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

СО	Statement	Bloom's Taxonomy level
CO1	Discuss characteristics of entrepreneur and entrepreneurship development.	U
CO2	Describe the phases of EDP.	U
CO3	Explain the problems of women entrepreneur and starting of MSME.	U

U –Understand