

COURSES OF STUDIES FOR B.COM (HONS.) PROGRAMME

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|-------------------|-----------------------|------------|------------|----------------|----------------|---------------|
| SEMESTER-I | | | | | | |
| 1.1 | Environmental Science | AECC-1 | 100 | 80 | 20 | 4 |
| 1.2 | Financial Accounting | CORE-1 | 100 | 80 | 20 | 6 |
| 1.3 | Business Law | CORE-2 | 100 | 80 | 20 | 6 |
| 1.4 | Micro- Economics | GE-1 | 100 | 80 | 20 | 6 |
| Total | | | 400 | | | 22 |

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|--------------------|---------------------------|------------|------------|----------------|----------------|---------------|
| SEMESTER-II | | | | | | |
| 2.1 | Communicative English/MIL | AECC-2 | 100 | 80 | 20 | 4 |
| 2.2 | Cost Accounting | CORE-3 | 100 | 80 | 20 | 6 |
| 2.3 | Corporate Law | CORE-4 | 100 | 80 | 20 | 6 |
| 2.4 | Macro and Indian Economy | GE-2 | 100 | 80 | 20 | 6 |
| Total | | | 400 | | | 22 |

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|---------------------|-------------------------------------|------------|------------|----------------|----------------|---------------|
| SEMESTER-III | | | | | | |
| 3.1 | Corporate Accounting | CORE-5 | 100 | 80 | 20 | 6 |
| 3.2 | Income Tax Law and Practice | CORE-6 | 100 | 80 | 20 | 6 |
| 3.3 | Management Principles & Application | CORE-7 | 100 | 80 | 20 | 6 |
| 3.4 | Business Statistics | GE-3 | 100 | 80 | 20 | 6 |
| 3.5 | E- Commerce | SEC-1 | 100 | 80 | 20 | 4 |
| Total | | | 500 | | | 28 |

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|--------------------|---|------------|------------|----------------|----------------|---------------|
| SEMESTER-IV | | | | | | |
| 4.1 | GST and Indirect Tax | CORE-8 | 100 | 80 | 20 | 6 |
| 4.2 | Fundamentals of Data Management (End Term Exam = 60, Practical = 25, Mid-term =15) | CORE-9 | 100 | 60+25 | 15 | 6 |
| 4.3 | Management Accounting | CORE-10 | 100 | 80 | 20 | 6 |
| 4.4 | Principles of Marketing | GE-4 | 100 | 80 | 20 | 6 |
| 4.5 | Entrepreneurship Development and Business Ethics | SEC-2 | 100 | 80 | 20 | 4 |
| Total | | | 500 | | | 28 |

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|-------------------|---|------------|------------|----------------|----------------|---------------|
| SEMESTER-V | | | | | | |
| 5.1 | Computerized Accounting & E-filing of Tax Returns (End Term Exam = 60, Practical = 25, Mid-term = 15) | CORE-11 | 100 | 60+25 | 15 | 6 |
| 5.2 | Fundamentals of Financial Management | CORE-12 | 100 | 80 | 20 | 6 |
| 5.3 | Elective- I (Accounting and Finance) Financial Market Institutions and Services | DSE-1 | 100 | 80 | 20 | 6 |
| 5.4 | Elective- II (Accounting and Finance) Financial Statement Analysis and Reporting | DSE-2 | 100 | 80 | 20 | 6 |
| Total | | | 400 | | | 24 |

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|--------------------|---|------------|-------------|--------------------------------------|----------------|---------------|
| SEMESTER-VI | | | | | | |
| 6.1 | Auditing and Corporate Governance | CORE-13 | 100 | 60+25 | 15 | 6 |
| 6.2 | Business Mathematics | CORE-14 | 100 | 80 | 20 | 6 |
| 6.3 | Elective- III (Accounting and Finance) Fundamentals of Corporate Tax Planning | DSE-3 | 100 | 80 | 20 | 6 |
| 6.4 | Business Research Methods and Project work End Term, Exam = 50 Project = 30, Viva-voce = 20 | DSE-4 | 100 | 50+30 (Project) 20 (Viva-voce) | | 6 |
| Total | | | 400 | | | 24 |
| Grand Total | | | 2600 | | | 148 |

1ST SEMESTER (B.COM)

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|-------------------|-----------------------|------------|------------|----------------|----------------|---------------|
| SEMESTER-I | | | | | | |
| 1.1 | Environmental Science | AECC-1 | 100 | 80 | 20 | 4 |
| 1.2 | Financial Accounting | CORE-1 | 100 | 80 | 20 | 6 |
| 1.3 | Business Law | CORE-2 | 100 | 80 | 20 | 6 |
| 1.4 | Micro- Economics | GE-1 | 100 | 80 | 20 | 6 |
| Total | | | 400 | | | 22 |

PAPER 1.1: ENVIRONMENTAL SCIENCE (AECC-1)

The course will empower the undergraduate students by helping them to:

- CO1.** Gain in-depth knowledge on natural processes and resources that sustain life and govern economy.
- CO2.** Understand the consequences of human actions on the web of life, global economy, and quality of human life.
- CO3.** Develop critical thinking for shaping strategies (scientific, social, economic, administrative, and legal) for environmental protection, conservation of biodiversity, environmental equity, and sustainable development.
- CO4.** Acquire values and attitudes towards understanding complex environmental economic-social challenges, and active participation in solving current environmental problems and preventing the future ones.
- CO5.** Adopt sustainability as a practice in life, society, and industry.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|-------------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | | ✓ |
| CO-2 | ✓ | ✓ | ✓ | | ✓ | ✓ | | | ✓ | ✓ |
| CO-3 | ✓ | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| CO-4 | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | |
| CO-5 | ✓ | ✓ | ✓ | | ✓ | ✓ | | ✓ | ✓ | ✓ |

PAPER 1.2: FINANCIAL ACCOUNTING (CORE-1)

After completing the course, the student shall be able to:

- CO1.** The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.
- CO2.** Prepare Final Accounts and Accounting for Departmental and Branch.
- CO3.** Understand concepts and conventions and accounting standards developed by ICAI and IFRS.
- CO4.** Evaluate the importance of depreciation and inventories in financial statements.
- CO5.** Prepare cash book and other accounts necessary while running a business.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-2 | ✓ | ✓ | ✓ | | ✓ | ✓ | | ✓ | ✓ | ✓ |
| CO-3 | ✓ | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| CO-4 | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO-5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 1.3: BUSINESS LAW (CORE-2)

After completing the course, the student shall be able to:

- CO1** Understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.
- CO2** Be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.
- CO3** Equip the students about the legitimate rights and obligations under The Sale of Goods Act
- CO4** Enable with skills to initiate entrepreneurial ventures
- CO5** Understand the fundamentals of Internet based activities under The Information and Technology Act.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | |
| CO-2 | | ✓ | ✓ | ✓ | | ✓ | | | ✓ | ✓ |
| CO-3 | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| CO-4 | | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-5 | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 1.4: MICRO ECONOMICS (GE-1)

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

- CO1** Understand, and analyse the link between business economics and business decision, the economic environment in which business entities operate
- CO2** Realizing the importance of demand forecasting and method of demand forecasting analyse the real aspects of managerial decision- making process.
- CO3** Evaluate and demonstrate various production theories and explain the meaning of Marginal, average, total revenue, and Marginal, average and total cost and its implication.
- CO4** Analyse the causes and consequences of different market conditions.
- CO5** Implement various market structures along with their business issues and strategy formulation process for each of them.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | | ✓ | | ✓ | ✓ | | ✓ | ✓ |
| CO-2 | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| CO-3 | ✓ | | | ✓ | | ✓ | | ✓ | ✓ | ✓ |
| CO-4 | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO-5 | | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | |

2ND SEMESTER (B.COM)

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|--------------------|---------------------------|------------|------------|----------------|----------------|---------------|
| SEMESTER-II | | | | | | |
| 2.1 | Communicative English/MIL | AECC-2 | 100 | 80 | 20 | 4 |
| 2.2 | Cost Accounting | CORE-3 | 100 | 80 | 20 | 6 |
| 2.3 | Corporate Law | CORE-4 | 100 | 80 | 20 | 6 |
| 2.4 | Macro and Indian Economy | GE-2 | 100 | 80 | 20 | 6 |
| Total | | | 400 | | | 22 |

PAPER 2.1: MIL (AECC-2)

The course will empower the undergraduate students by helping them to:

- CO1** Review the grammatical forms of English and the use of these forms in specific communicative contexts, which include: class activities, homework assignments, reading of texts and writing.
- CO2** Develop reading, writing and analytical skills and communicate their ideas critically, creatively, and persuasively through the medium of language.
- CO3** Equip with the practical, emotional, intellectual and creative aspects of language by integrating knowledge and skills.
- CO4** Instil values through literature.
- CO5** Increase confidence in their ability to read, comprehend, organize, and retain written information.
- CO6** Improve their ability to read and understand the written word in everyday life through the study of literary text.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | | ✓ | ✓ | ✓ | | ✓ | | | ✓ | ✓ |
| CO-2 | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-3 | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-4 | ✓ | ✓ | | ✓ | | | ✓ | ✓ | ✓ | ✓ |
| CO-5 | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-6 | ✓ | ✓ | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ |

PAPER 2.2: COST ACCOUNTING (CORE-3)

After completing the course, the student shall be able to:

- CO1** Understand thoroughly the conceptual framework of Cost Accounting, identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet.
- CO2** Evaluate the costs and benefits of different conventional and contemporary costing systems
- CO3** Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various items of overheads
- CO4** Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.
- CO5** Understand cost accounting book keeping systems and reconciliation of cost and financial account profits

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|-------------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-2 | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | | | ✓ |
| CO-3 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-4 | | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | |
| CO-5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |

PAPER 2.3: CORPORATE LAW (CORE-4)

After completing the course, the student shall be able to:

- CO1** Acquire knowledge about the legal framework and the ways and means to deal with the legal aspect of different situations of corporate sector.
- CO2** Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares.
- CO3** Synthesize company processes, meetings, and decisions.
- CO4** Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company.
- CO5** Determine the role of Board of directors and their legal position.
- CO6** State regulatory aspects involved in Oppression, Mismanagement, corporate restructuring and Winding Up and to study the composition of Adjudicating Authority i.e., NCLT and NCLAT and its powers.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-2 | ✓ | | ✓ | | ✓ | | ✓ | ✓ | | |
| CO-3 | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-4 | ✓ | ✓ | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |
| CO-5 | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-6 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 2.4: MACRO & INDIAN ECONOMY (GE-2)

After completing the course, the student shall be able:

- CO1** To explain national income aggregates
- CO2** To understand the national income accounting
- CO3** To study the role of government, trade and money in the modern economy
- CO4** To evaluate the role of government expenditure in the economy
- CO5** To apply the modern tools of macro-economic analysis so as to minimize the adverse impact of macro-economic factors on business.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-2 | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | | | ✓ |
| CO-3 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-4 | | ✓ | ✓ | | | ✓ | ✓ | | ✓ | |
| CO-5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |

3RD SEMESTER (B.COM)

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|---------------------|-------------------------------------|------------|------------|----------------|----------------|---------------|
| SEMESTER-III | | | | | | |
| 3.1 | Corporate Accounting | CORE-5 | 100 | 80 | 20 | 6 |
| 3.2 | Income Tax Law and Practice | CORE-6 | 100 | 80 | 20 | 6 |
| 3.3 | Management Principles & Application | CORE-7 | 100 | 80 | 20 | 6 |
| 3.4 | Business Statistics | GE-3 | 100 | 80 | 20 | 6 |
| 3.5 | E- Commerce | SEC-1 | 100 | 80 | 20 | 4 |
| Total | | | 500 | | | 28 |

PAPER 3.1: CORPORATE ACCOUNTING (CORE-5)

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

- CO1** Describe the rationale, merits, and demerits of issuing bonus shares for a company.

- CO2** Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.).
- CO3** Prepare balance sheet after Valuation of Goodwill and Shares.
- CO4** Analyse and interpret the changes in capital structure of a company.
- CO5** Describe the process of liquidation of companies.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-2 | ✓ | ✓ | | ✓ | ✓ | ✓ | | | | ✓ |
| CO-3 | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-4 | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | | ✓ |
| CO-5 | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 3.2: INCOME TAX LAW AND PRACTICE (CORE-6)

After completing the course, the students shall be able to:

- CO1** Understand the basic concepts in the law of income tax and determine the residential status of different persons.
- CO2** Identify the five heads in which income is categorised and compute income under the heads ‘Salaries’ and ‘Income from House Property’.
- CO3** Compute income under the head ‘Profits and gains of business or profession’, ‘Capital gains’ and ‘Income from other sources’.
- CO4** Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
- CO5** Develop the ability to file online returns of income.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO-2 | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | | ✓ | ✓ |
| CO-3 | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-4 | ✓ | | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |
| CO-5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 3.3: MANAGEMENT PRINCIPLES & APPLICATIONS (CORE-7)

After completing the course, the student shall be able to:

- CO1** Understand the evolution of management and apprehend its effect on future managers.
- CO2** Analyse how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment.
- CO3** Comprehend the changes happening in organisation structure over time.

CO4 Analyse the relationship amongst functions of management i.e. planning, organizing, directing and controlling.

CO5 Appreciate the changing dynamics of management practice.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-2 | | | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ |
| CO-3 | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | | ✓ | ✓ |
| CO-4 | | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO-5 | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 3.4: BUSINESS STATISTICS (GE-3)

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

CO1 Understand basic aspects of Statistics, planning and execution of investigation, classification and presentation concept of exploratory data analysis.

CO2 Be able to learn various central tendency tool as a part of univariate descriptive analysis.

CO3 Equip the students about different dispersion tools, skewness and kurtosis as a part of univariate descriptive analysis.

CO4 Enable with skills of correlation and regression concept as a part of descriptive and predictive analysis.

CO5 Understand the fundamentals Index No and time Series as a part of predictive analysis.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | | ✓ | |
| CO-2 | ✓ | | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ |
| CO-3 | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | | ✓ |
| CO-4 | | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-5 | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER-3.5: E-COMMERCE (SEC - 1)

After completing the course, the student shall be able to:

CO1 Explain the concept of E-business and its various aspects.

CO2 Acquire skills of designing a website for e-business.

CO3 Explain about e-commerce activities and its applications.

CO4 Comprehend about various payment gateway options.

CO5 Assess the security issues and measures of e-business.

PAPER 4.2: FUNDAMENTALS OF DATA MANAGEMENT (CORE - 9)

After completing the course, the student shall be able to:

- CO1:** Use techniques, tools and methods to perform word processing and data formatting to sort, search and transform data stored in a variety of data formats.
- CO2** Use relevant software to prepare professional presentations and use a variety of animation techniques.
- CO3** Appreciate the usage of worksheets and a variety of formulas and functions to perform task efficiently and accurately.
- CO4** Explain the role of data types, data representation, indexing and schemas in managing data, and use methods to validate that data matches an expected schema in a database.
- CO5** Acquire skills to learn techniques of webpage and website creation and validation.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|-------------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-2 | | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | |
| CO-3 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO-4 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-5 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 4.3: MANAGEMENT ACCOUNTING (CORE-10)

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

- CO1** Understand the role of management accounts in planning, control and decision making in an organization
- CO2** Apply and analyse different types of activity-based management tools through the preparation of estimates.
- CO3** Analyse cost-volume-profit techniques to determine optimal managerial decisions.
- CO4** Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
- CO5** Prepare a master budget and demonstrate an understanding of the relationship between the components.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|-------------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ |
| CO-2 | ✓ | | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | |
| CO-3 | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO-4 | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-5 | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 4.4: PRINCIPLES OF MARKETING (GE-4)

After completing the course, the student shall be able to:

- CO1** Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
- CO2.** Understand the dynamics of consumer behaviour and process of market selection through STP stages.
- CO3.** Understand and analyse the process of value creation through marketing decisions involving product development.
- CO4.** Understand and analyse the process of value creation through marketing decisions involving product pricing and its distribution.
- CO5.** Understand and analyse the process of value creation through marketing decisions involving product promotion and also to equip them with the knowledge of various developments in marketing area that may govern marketing decisions of a firm.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|-------------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |
| CO-2 | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | |
| CO-3 | ✓ | ✓ | | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ |
| CO-4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | | ✓ |
| CO-5 | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 4.5: ENTREPRENEURSHIP DEVELOPMENT AND BUSINESS ETHICS (SEC-2)

After completing the course, the student shall be able to:

- CO1** Understand entrepreneurship as volition in context of India.
- CO2** Gather knowledge and ideas on the existing support system for entrepreneurial orientation.
- CO3** Understand enterprise formation process for gaining ideas as to creation of an enterprise for pursuing a career.
- CO4** Understand requirements of post-enterprise creation for effective operation of the business.
- CO5** Gain knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|-------------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | | ✓ | | ✓ | | ✓ | ✓ |
| CO-2 | | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | | |
| CO-3 | | ✓ | ✓ | ✓ | ✓ | | ✓ | | ✓ | ✓ |
| CO-4 | ✓ | ✓ | | ✓ | | ✓ | | ✓ | ✓ | ✓ |
| CO-5 | ✓ | | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ |

5TH SEMESTER (B.COM)

| Paper | Subject | Paper Code | Full Marks | End-term Marks | Mid-term Marks | Credit Points |
|-------------------|---|------------|------------|----------------|----------------|---------------|
| SEMESTER-V | | | | | | |
| 5.1 | Computerized Accounting & E-filing of Tax Returns (End Term Exam = 60, Practical = 25, Mid-term = 15) | CORE-11 | 100 | 60+25 | 15 | 6 |
| 5.2 | Fundamentals of Financial Management | CORE-12 | 100 | 80 | 20 | 6 |
| 5.3 | Elective- I (Accounting and Finance), Financial Market Institutions and Services | DSE-1 | 100 | 80 | 20 | 6 |
| 5.4 | Elective- II (Accounting and Finance), Financial Statement Analysis and Reporting | DSE-2 | 100 | 80 | 20 | 6 |
| Total | | | 400 | | | 24 |

PAPER 5.1: COMPUTERIZED ACCOUNTING & E-FILING OF TAX RETURNS (CORE-11)

The completion of this paper will enable the students to:

- CO1** Create company and ledger accounts, voucher entries, payroll accounting, & data management in accounting software packages including TDS and GST.
- CO2** Use of DBMS Package for various accounting database, designing of Payroll and report generation.
- CO3** Preparation and submission of online Income Tax Returns, E-payment of tax, E-verification of returns, and viewing of 26AS.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|-------------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO-2 | ✓ | | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ |
| CO-3 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 5.2: FUNDAMENTALS OF FINANCIAL MANAGEMENT (CORE-12)

After the completion of this paper, students will be able to;

- CO1** Explain the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return.
- CO2** Analyse Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.
- CO3** Examine various Capital structure theories and estimating cost of capital.
- CO4** Critically examine basic Theories and policies of Dividend.
- CO5.** Estimate working capital along with an overview of cash receivables and inventory management.

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO-2 | ✓ | | ✓ | ✓ | ✓ | | ✓ | ✓ | | |
| CO-3 | ✓ | ✓ | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-4 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ |
| CO-5 | ✓ | ✓ | ✓ | | | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 5.3: FINANCIAL MARKET & INSTITUTIONS AND SERVICES (DSE-1)

- CO1** Understanding the concepts, structure, functioning and theories related to financial markets, institutions and services
- CO2** Analysing the different types of financial markets and the product traded therein.
- CO3** Illustrating an awareness of the current structure and functioning of the financial Markets, Institutions and Services.
- CO4** Demonstrating an awareness of the regulation of the Indian Financial Markets, Institutions and services sector.
- CO5** Evaluating and creating strategies to promote financial products and services
- CO6** Identifying the Regulators in Financial System and understanding the role of various intermediaries in the system

| | PO-1 | PO-2 | PO-3 | PO-4 | PO-5 | PO-6 | PO-7 | PO-8 | PO-9 | PO-10 |
|------|------|------|------|------|------|------|------|------|------|-------|
| CO-1 | ✓ | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ |
| CO-2 | | | ✓ | | ✓ | ✓ | ✓ | | ✓ | ✓ |
| CO-3 | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | | ✓ |
| CO-4 | ✓ | ✓ | | ✓ | | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-5 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| CO-6 | ✓ | | | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

PAPER 5.4: FINANCIAL STATEMENT ANALYSIS & REPORTING (DSE- 2)

After completing the course, the student shall be able to:

- CO1** Describe the conceptual framework of financial reporting, have an understanding the components of financial statements.
- CO2** Identify major disclosures to be made in the annual report by the listed companies.
- CO3** Explain techniques of analysis of financial statements.
- CO4.** Analyse and interpret financial statements of companies using the case study method.
- CO5** Gain understanding of emerging areas in financial reporting.

