

## **Programme Outcomes (POs) and Course Outcomes (COs) for B.Com Programme**

### **Program Outcome B.Com**

- Students are enable to earn the fundamental concepts in all subjects within the faculty of Commerce and to acquire proper knowledge and skills in various areas of Accounting, Finance, Banking, Management, Marketing, Economics, Tax, Statistics, Research Projects, Information Technology, Business Environment and Business Communication.
- To impart theoretical and practical knowledge on different subjects and areas of modern commerce. By opting B.Com Honours Course, a student will have the opportunity to specialize in a particular subject. It enables the students to grab an in-depth knowledge of the subjects. The programme has the objective of skill orientation and job orientation specifically on specific skills. It has the ultimate aim to create employability of the students in the job market especially in business organization and corporate sector and motivate them for their career as an Entrepreneur. Course-wise objective of B.Com. Honours Course is as given hereunder:

# COURSE OUTCOME

**B.COM 1<sup>ST</sup> SEMESTER(CBCS)**

**SUB:FINANCIAL ACCOUNTING(CORE)**

| CODE& NO | COURSE OUTCOMES   |
|----------|---|
| C-101    | <p>1)Understand the theoretical concepts of accounting and to prepare financial statement.</p> <p>2)Understand the concepts and conventions, accounting and IFRS</p> <p>3)Know about different methods of maintaining accounts of HP and instalment system.</p> <p>4)Learn the skill of preparing of trading and profit and loss a/c and balance sheet.</p> <p>5)Learn the process of computerized accounting.</p> <p>6)Learn the process and methods of preparing accounts for branch and departmental ventures.</p> |

**B.COM 1<sup>ST</sup> SEMESTER, CBCS**

**SUB: BUSINESS ENVIRONMENT (for non-honours)**

| <b>SUBJECT &amp;CODE</b>       | <b>COURSE OUTCOME</b>  |
|--------------------------------|--|
| BUSINESS<br>ENVIRONMENT<br>104 | <p><u>The course is designed to enable the students to:-</u></p> <p>CO 1—Understand the concept and significance of Business Environment, factors affecting business, concept of SWOT analysis and changing dimension of Business Environment in India.</p> <p>CO 2---Understand the significance of economic environment, concept of Business cycle and economic growth and the cause and effects of Industrial sickness with special reference to North-east India.</p> <p>CO 3--- Understand about the background of adapting various policies by govt. along with legal environmental aspects</p> <p>CO 4---Develop the concept of international economic institution and its working scenario of globalization.</p> |

**B.COM 1<sup>ST</sup> SEMESTER, CBCS**

**SUB: BUSINESS LAW (HONS)**

| <b>SUBJECT &amp;CODE</b>                                       | <b>COURSE OUTCOME</b>   |
|--|---|
| Business Law (BULW)<br>Code: C-102<br>Course: Core<br>Credit-6 | <u>The course is designed to enable the students to:-</u><br><br>CO 1—Understanding the basis of Indian Contract Act, its elements, types, mode of discharge etc.<br>CO 2---Know about contract of Indemnity and Guarantee, Contract of Bailment and Contract of Agency.<br>CO 3--- Know the definition of Sale, essential of Contract of sale, unpaid seller, conditions and warranties, Transfer of ownership, performance of contract of sale.<br>CO 4(A)—Understand the nature and characteristic of partnership, Registration of a partnership firm, Types of partners and its duties, modes of dissolution.<br>CO 4(B)—Know about the features, difference between LLP and partnership, LLP agreement, partners and their relationships.<br>CO 5—Explore the concept, characteristics, and types of negotiable instruments, types of endorsement, crossing of cheque. |

B.COM 2nd SEMESTER(CBCS)

SUB:-CORPORATE ACCOUNTING(Hons)

| SUB& CODE                   | COURSE OUTCOME  |
|-----------------------------|---|
| C-203(COAC)<br><br>CREDIT-6 | 01.Learn the process adopted by a company in preparing accounts related to shares and debentures along with Process of book building.<br><br>02. Learn about the whole process of final accounts of Company.<br><br>03. Understand the types of Amalgamation, absorption, and internal reconstruction along with accounting entries for alteration and reduction of share capital of companies.<br><br>04. Learn the procedure of maintaining holding and Subsidiary company accounts.<br><br>05. Learn overall accounting process of Banking co. |

B.COM 2nd SEMESTER(CBCS)

SUB:-CORPORATE ACCOUNTING(Hons)

| SUB& CODE                   | COURSE OUTCOME  |
|-----------------------------|---|
| C-203(COAC)<br><br>CREDIT-6 | 01.Learn the process adopted by a company in preparing accounts related to shares and debentures along with Process of book building.<br><br>02. Learn about the whole process of final accounts of Company.<br><br>03. Understand the types of Amalgamation, absorption, and internal reconstruction along with accounting entries for alteration and reduction of share capital of companies.<br><br>04. Learn the procedure of maintaining holding and Subsidiary company accounts.<br><br>05. Learn overall accounting process of Banking co. |

**B.Com. (Hons.): (CBCS)**

**Semester - III**

**C 306- INCOME TAX LAW AND PRACTICE (6 Credit)**

**Marks: 100 (Internal Assessment 20+ Term-end 80)**

**Lectures: 45, Practical: 26 Hours, Tutorial: 7 Hrs**

| <b>SUBJECT AND CODE</b>   | <b>COURSE OUTCOME</b>  |
|---|--|
| <p><b>Unit 1: Introduction</b><br/><b>Basic concepts:</b> Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)<br/><b>Residential status;</b> Scope of total income on the basis of residential status<br/>Exempted income under section 10.</p> <p><b>Unit 2: Computation of Income under different heads-1</b><br/>Income from Salaries; Income from house property.</p> <p><b>Unit 3: Computation of Income under different heads-2</b><br/>Profits and gains of business or profession; Capital gains; Income from other sources.</p> <p><b>Unit 4: Computation of Total Income and Tax Liability</b><br/>Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs<br/>Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court.</p> <p><b>Unit 5: Preparation of Return of Income</b><br/>Filing of returns: Manually, On-line filing of Returns of Income &amp; TDS; Provision &amp; Procedures of Compulsory On-Line filing of returns for specified assesses.</p> | <p><u>The course is designed to enable the students to:-</u></p> <p>CO's 01- Understand the basic concept Income tax,different interrelated terms,residential status and its calculation, exempted incomes.U/s 10.</p> <p>CO's 02- Learn about the Income's under heads of Salaries and house property and how to compute income from each head.</p> <p>CO's 03- Learn about concepts of Profits and gains of business or profession,Capital gains, and Income from other sources and steps to compute income under each head.</p> <p>CO's 04- Learn how to compute total income , aggregation of Income, set-off and carry forward of losses.Deductions from gross total income;Rebate and relief.</p> <p>CO's 05- Learn how to File returns both manually and online of income and TDS;its procedures and compulsory filing as required ITR law.</p> |

**B.COM 3<sup>RD</sup> SEMESTER (NON CBCS)**

**SUBJECT: HUMAN RESOURCE MANAGEMENT, (NON HONS)**

| <b>SUBJECT &amp; CODE</b>  | <b>COURSE OUTCOME</b>   |
|--|---|
| Human Resource Management (HRM)<br>Code: 301<br>(For Non Honours students) | <u>The course is designed to enable the students to:-</u><br><br>CO 1: Understand the basis of HRM, concept, objectives, scopes, functions, importance and evolution of HRM.<br>CO 2: Exploring the issues relating to Human Resource Planning and Job analysis.<br>CO 3: Know the process of recruitment, selection and placement of the workers.<br>CO 4: Learn about the areas and methods of Training, rights of consumer and their protection, executive development, compensation administration, health and safety measures etc. |

B.COM 3<sup>RD</sup> SEMESTER (NON-CBCS)

SUB:- BUSINESS STATISTICS

| COURSE CODE& NO | COURSE OUTCOMES   |
|-----------------|---|
| BUST            | <p><b>1) Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.</b></p> <p><b>2)Gather knowledge about probability concepts and Distribution and their application.</b></p> <p>3)Understand the various concepts of correlation and re-gression and its practical use.</p> <p>4)Develop an understanding of index numbers and their Use in day today life.</p> <p>5)Also, Time series and their application in economic Activity.</p> |

B. COM 3<sup>RD</sup> SEMESTER

SUB:- ADVANCED FINANCIAL ACCOUNTING(NON-CBCS)

| CODE& NO | COURSE OUTCOMES  |
|----------|--|
| AFCA     | <p>1)Learn the method of preparation of final accounts of banking companies as per the Banking Regulation Act, 1949</p> <p>2)Understand terms of insurance and preparation of final accounts of life insurance companies are taught in the chapter.</p> <p>3)Know the methods of preparing final accounts of general insurance companies.</p> <p>4)Learn the accounting process of investment account.</p> |



**B.COM 3<sup>RD</sup> SEMESTER (NON CBCS)**

**SUBJECT: FINANCIAL MANAGEMENT**

**(For Speciality Programme)**

| SUBJECT & CODE                           | COURSE OUTCOME   |
|--|--|
| Financial Management (FIMT)<br>Code: 302 | <p><u>The course is designed to enables the students to:-</u></p> <p>CO 1: Understand about Nature,Scope, Functions and Objectives of Financial Management.</p> <p>CO 2: Know about the Concept of Working Capital and Factors considered in the process of estimation of Working Capital.</p> <p>CO 3: Identify two components of Financial Management i.e. Capital Budgeting and Cost of Capital..</p> <p>CO 4: Understand the conditions essentials for declaration of Dividend Policies of a Firm.</p> |

**B.COM 3<sup>RD</sup> SEMESTER (NON CBCS)**

**SUBJECT: PRINCIPLES OF BUSINESS MANAGEMENT, (NON HONS) and HONS**

| <b>SUBJECT &amp; CODE</b>   | <b>COURSE OUTCOME</b>   |
|---|---|
| PRINCIPLES OF BUSINESS<br>MANAGEMENT<br>Code: 204<br>(For Non Honours AND hons<br>students) | <u>The course is designed to enable the students to:-</u><br><br>CO 1: Acquaint with the concept of Management and Management approaches<br>CO 2: Understand the concept of planning and its importance in business management.<br>CO 3: To gain knowledge about organizing function of management.<br>CO 4: To be familiar with motivation and leadership. |

B. COM 4<sup>TH</sup> SEMESTER (NON-CBSE)

SUB:- COST ACCOUNTING(HONS&GEN)

| SUB&CODE | COURSE OUTCOMES   |
|----------|---|
| COAC     | <ol style="list-style-type: none"><li>1) <i>Learn the concept of cost accounting, methods and techniques, installation system and preparation of costsheet.</i></li><li>2) <i>Learn about material control by way of purchase procedure, stores control and pricing of material issues . Also, Learn about labour cost and control, labour turnover and different methods of wage payment.</i></li><li>3) <i>Learn overall accounting process for overheads . Mainly , classification of overhead cost, methods of Absorption of manufacturing overheads and Meaning of under and over absorption of Accounting.</i></li><li>4) <i>Understand the overall accounting process of process costing. Also, understand reconciliation of cost accounts and financial accounts(accounting process).</i></li></ol> |

**B.COM 4<sup>TH</sup> SEMESTER (CBCS)**

**SUBJECT: ENTREPRENEURSHIP DEVELOPMENT-I**

| <b>SUBJECTS &amp; CODE</b>   | <b>COURSE OUTCOME</b>  |
|--|--|
| Entrepreneurship development I (ENTD)<br>Code: SEC 401-A<br>Course: Skill Enhancement Course | <u>The course is designed to enable the students to:-</u><br><br>CO 1: Know about the basic such as definition, nature, types of entrepreneurs and its functions.<br>CO 2: Understanding the relation between entrepreneurs and entrepreneurship, difference between entrepreneur and manager, Traits of entrepreneurs.<br>CO 3: Exploring different theories given by scholars such as theory of entrepreneurial origin, theory of invisibility and transitional costs.<br>CO 4: Learning about different types of entrepreneurship development programmes, and role of NGOs and Government in conducting EDPs. |

**B.COM 4<sup>TH</sup> SEMESTER (NON CBCS)**

**SUBJECT: COMPANY LAW**

**(For General and 6 Speciality Programme)**

| <b>SUBJECT &amp; CODE</b>       | <b>COURSE OUTCOME</b>  |
|---------------------------------|--|
| Company Law (COLW)<br>Code: 402 | <p><u>At the end of the course the students will be able to:-</u></p> <p>CO 1: Know the Concepts, Incorporation and Documents for the Formation of a Company.</p> <p>CO 2: Explore about Different Types of Companies, Membership, Acquisition, Termination, Rights, Qualification, Rights and Duties of a Company.</p> <p>CO 3: Know about Various Types of Company Meetings.</p> <p>CO 4: Study about Company Management, Directors and Provisions Relating to Directorship, Provisions Relating to Winding Up of a Company.</p> |

**B.COM 4<sup>TH</sup> SEMESTER (NON CBCS)**

**SUBJECT: AUDITING (HONS)**

**(A & F SPECIALITY PROGRAMME)**

| SUBJECT & CODE               | COURSE OUTCOME   |
|------------------------------|--|
| Auditing (AUDG)<br>Code: 403 | <p><u>At the end of this course , the students will be able to:-</u></p> <p>CO 1: Learn about the Procedures followed by a Firm in Auditing Financial Accounting.</p> <p>CO 2: Gain skills in Auditing Procedures followed in a Day-Today Business Activities.</p> <p>CO 3: Be Acquainting with themselves about the Auditing Procedures followed in Limited Companies.</p> <p>CO 4: Develop the skills of Communication and Reporting Pattern followed in Auditing of Accounts.</p> |

**B.COM 4<sup>TH</sup> SEMESTER (NON CBCS)**

**SUBJECT: SERVICE MARKETING (HONS)**

| <b>SUBJECT &amp; CODE</b>  | <b>COURSE OUTCOME</b>   |
|--|---|
| Service Marketing (SMKT)<br>Code: 403<br>(For Marketing Specialization Students) | <u>At the end of the course the students shall be able to:-</u><br><br>CO 1: Understand about the meaning of service and marketing of service. It also highlights about the growth of service sector.<br>CO 2: Know the service customers and customers behavior.<br>CO 3: Learn about expanded marketing mix i.e., 7ps of service marketing and quality of service.<br>CO 4: Relate service marketing application in real market services. |

**B.COM 4<sup>TH</sup> SEMESTER (NON CBCS)**

**SUBJECT: CONSUMER BEHAVIOR (HONS)**

| <b>SUBJECT &amp; CODE</b>  | <b>COURSE OUTCOME</b>   |
|--|---|
| Consumer Behavior (COBR)<br>Code: 404<br>(For Marketing Specialization Students) | <u>At the end of this course , the students will be able to:-</u><br><br>CO 1: Learn the importance of consumer behavior.<br>CO 2: Understand about the buying decision making process of consumer in details.<br>CO 3: Analyze the importance of socio-cultural factors in consumer behavior.<br>CO 4: Know about the fundamentals of risk return and other performance measurement model. |

**B.Com. (Hons.): (CBCS)**  
**Semester - V**  
**FINANCIAL MANAGEMENT**  
**Marks: 100 (Internal Assessment 20 + Term End 80)**  
**Lecture: 60 Tutorial: 4**

| SUBJECT AND CODE  | COURSE OUTCOME  |
|---|---|
| <p><b>UNIT-I:</b> Introduction-Financial Management – Nature, Scope and Objectives; Finance Function; Profit Maximization vs. Wealth Maximization; Role and Responsibilities of a Finance Manager.</p> <p><b>UNIT-II:</b> Management of Working Capital- Working Capital- concept, need and determinants; Estimation of working capital, sources of Working Capital.</p> <p><b>UNIT-III:</b> Investment Decision-Investment Decision-techniques; Cost of Capital and measurement. Financial leverage – Determinants of financial leverage; optimal capital structure.</p> <p><b>UNIT-IV:</b> Dividend Policy-Influencing factors; dividend theories; optimal payout ratio; Retained earnings.</p> | <p><u>The course is designed to enable the students to:-</u></p> <p>CO's 01-Understand the concept and meaning of financial management, Scope and objectives;Role and responsibilities of Finance manager.</p> <p>CO's 02-Learn about working capital,need and determinants;Estimation of working capital and sources of working capital.</p> <p>CO's 03- Learn about the concept of investment decision,techniques,Cost of Capital and measurement. Financial leverage – Determinants of financial leverage; optimal capital structure.</p> <p>CO's 04- Learn about the dividend policy,factors influencing it;dividend theories; optimal payout ratio; Retained earnings.</p> |



**B.COM 5<sup>th</sup> SEMESTER,CBCS**

**SUB: PRINCIPLES OF MARKETING (FOR HONS AND NON HONS)**

| <b>SUBJECT &amp; CODE</b>                      | <b>COURSE OUTCOME</b>  |
|--|--|
| PRINCIPLES OF<br>MARKETING<br>COURSE CODE -504 | The course is designed to enable the students to:-<br><br>CO-1—Make clear about marketing and marketing environment.<br>CO-2—Be acquainting with consumer behavior and market segmentation.<br>CO-3—Analyze product, price and all issues related to them.<br>CO-4—Be familiar with market promotions and distributions of goods and services. |

**SUB-MANAGEMENT ACCOUNTING(NON-CBCS)**

**B.COM 5<sup>TH</sup> SEMESTER(GEN&ACCOUNTS AND FINANCE )**

| <b>CODE&amp; NO</b> | <b>COURSE OUTCOME</b>  |
|---------------------|--|
| MAAC-503            | 1) Learn the concepts of Management Accounting, its scope,nature, functions,various and techniques.<br>2) know about cashflow statement as per Indian Accounting standard7 and fundflow statement.<br>3) Understand the concepts of Absorption and marginal & differential costing and accounting process.<br>4)learn about budget and budgetary control system, different types of budget, responsibility accounting and its significance,also steps necessary for the execution of a performance budget. |

B. COM 5th SEMESTER

SUB:- ADVANCED FINANCIAL ACCOUNTING(CBCS)

| CODE& NO    | COURSE OUTCOMES  |
|-------------|--|
| AFCA-DSE G1 | <p>1)Learn the method of preparation of final accounts of banking companies as per the Banking Regulation Act, 1949</p> <p>2)Understand terms of insurance and preparation of final accounts of life insurance companies are taught in the chapter.</p> <p>3)Know the methods of preparing final accounts of general insurance companies.</p> <p>4)Learn the accounting process of investment account.</p> |

**B.COM 5<sup>TH</sup> SEMESTER (CBCS)**

**SUBJECT: RETAIL MANAGEMENT (HONS & NONHONS)**

| SUBJECT & CODE  | COURSE OUTCOME  |
|---|---|
| Retail Management(RTMT)<br>Code: DSE-502<br>Course: Discipline Specific Electives | <p><u>The course is designed to enable the students to:-</u></p> <p>CO 1: Be familiar with retailing, growth of retailing in India and emerging trends in retailing.</p> <p>CO 2: Know about different types of retailing and its format.</p> <p>CO 3: Understand various logistic issues and distribution system in retailing.</p> <p>CO 4: Have an idea about retailing in India and challenges in retailing.</p> |

**B.COM 5<sup>TH</sup> SEMESTER. (NON CBCS)**

**SUBJECT: RETAIL MANAGEMENT (HONS)**

| <b>SUBJECT &amp; CODE</b>  | <b>COURSE OUTCOME</b>  |
|--|--|
| Retail Management(RTMT)<br>Code: 504<br>(For Marketing<br>specialization students) | <u>The course is designed to enable the students to:-</u><br><br>CO 1: Be familiar with retailing, growth of retailing in India and emerging trends in retailing.<br>CO 2: Know about different types of retailing and its format.<br>CO 3: Understand various logistic issues and distribution system in retailing.<br>CO 4: Have an idea about retailing in India and challenges in retailing. |

**B.COM 5<sup>TH</sup> SEMESTER (NON CBCS)**

**SUBJECT: SALES MANAGEMENT (HONS)**

| <b>SUBJECT &amp; CODE</b>  | <b>COURSE OUTCOME</b>  |
|--|--|
| Sales Management (PRSL)<br>Code: 503<br>(For Marketing<br>Specialization students) | <u>At the end of this course students will be able to:-</u><br><br>CO 1: Learn about the concept of sales management.<br>CO 2: Know about personal selling as well as nature, scope, importance significance, limitation, Personal selling as a career. Etc.<br>CO 3: Know about steps in designing and managing a salesforce function and role, sales person and sales manager, recruitment, selection and training of the sales force.<br>CO 4: Understand about sales promotion and managing distribution function, distribution channels, impact of online shopping. |

**B.Com. (Hons.): (CBCS)**  
**Semester - VI**  
**Course No. C 614 GST Law and Practice**

| SUBJECT AND CODE  | COURSE OUTCOME   |
|---|--|
| <p>Unit - I Concept and features of indirect taxes; History of indirect taxes in India<br/>Principal indirect taxes in India.. Direct and Indirect Taxes.</p> <p>Unit - II Goods and Services Tax (GST) Laws in India.<br/>Concept of GST; Need for GST in India; Framework of GST as introduced in India; Benefit of GST.</p> <p>Unit - III Constitutional aspects of GST; Authorities under GST Laws.<br/>Levy and collection of CGST and IGST; a) Application of CGST/IGST law, b) Concept of supply including composite and mixed supplies, c) Charge of tax, d) Exemption from tax, e) Composition levy.</p> <p>Unit - IV Basic concepts of time and value of supply, Input tax credit; Computation of GST liability.<br/>Registration; Tax invoice; Credit and Debit Notes; Electronic way bill ; Returns; Payment of tax including reverse charge.</p> | <p><u>The course is designed to enable the students to:-</u></p> <p>CO's 01-Undersatnd the concept and features of indirect taxes, its historical background and Principal on indirect taxes.Direct tax and indirect taxes.</p> <p>CO's 02-Learn and explore about Goods and Service Tax laws in India.Concept of GST,Need and framework of GST in India,Benefits of GST.</p> <p>CO's 03-Know about Constitutional aspects of GST;Authorities under GST laws , Levy and collection of CGST and IGST; a) Application of CGST/IGST law, b) Concept of supply including composite and mixed supplies, c) Charge of tax, d) Exemption from tax, e) Composition levy.</p> <p>CO's 04-Learn about basic concepts of time and value of supply, Input tax credit; Computation of GST liability.<br/>Registration; Tax invoice; Credit and Debit Notes; Electronic way bill ; Returns; Payment of tax including reverse charge.</p> |

**B.COM 6<sup>TH</sup> SEMESTER (CBCS)**

**SUBJECT: AUDITING (HONS)**

**Course Code: C 613**

**Marks: 100 (Internal Assessment 20 + Term End 80)**

| SUBJECT & CODE  | COURSE OUTCOME  |
|---|---|
| <b>Auditing (AUDG)</b><br><b>Course Code: C 613</b><br><b>Course Nature: CORE</b><br><b>Course Credit - 6</b> | <p><u>The course aims at imparting knowledge about the principles and methods of Auditing and their application.:-</u></p> <p><b>CO 1:</b> Understanding the Audit &amp; Audit Process- Internal Control, Internal Audit, and Internal Check followed by planning the Audit, Audit Programme, Evidence and Working Papers, Audit Sampling.</p> <p><b>CO 2:</b> Gain skills in Auditing Procedures (Routine Checking, Vouching, Verification and Valuation of Assets and Liabilities) followed in a Day-Today Business Activities.</p> <p><b>CO 3:</b> Be Acquainting with themselves about the Auditing Procedures followed in Limited Companies including Depreciation and Reserves.</p> <p><b>CO 4:</b> Develop the skills of Communication and Reporting Pattern followed in Auditing of Accounts.</p> |

**B.Com. (Hons) CBCS Semester: VI**  
**Course No.: DSE 601 (GROUP-I)**  
**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**  
**Marks: 100 (Internal Assessment 20 + Term End 80)**

| SUBJECT AND CODE   | COURSE OUTCOME  |
|--|---|
| <p><b>Course Contents:</b></p> <p><b>UNIT-I:</b> Investments: Meaning, process, and alternatives; Measurement of risk and return; Systematic and unsystematic risk; Sources and measurement; Fundamentals and technical analysis.</p> <p><b>UNIT-II:</b> Portfolio Analysis &amp; Management: Traditional portfolio analysis; Effects of combining securities; Diversification; Markowitz model; location of the efficiency frontier.</p> <p><b>UNIT-III:</b> Capital asset Pricing: Capital Asset pricing model – assumptions, capital market line, security market line, market model; Arbitrage pricing theory and factor models – factor models and return generating process, one and two factor model.</p> <p><b>UNIT-IV:</b> Portfolio Performance, Measurement, &amp; Evaluation: Measurement of portfolio performance –Risk and return; Risk adjustment and performance measures – Sharpe, Treynor, and Jensen models; Components of portfolio investment performance –Stock selection and market timing.</p> | <p><u>The course is designed to enable the students to:-</u></p> <p><b>CO's 01-</b>Understand the concept of Investment and its alternatives; Measurement of risk and return; Systematic and unsystematic risk; Sources and measurement; Fundamentals and technical analysis.</p> <p><b>CO's 02-</b>Learn about the concept of Portfolio Analysis and Management; Traditional portfolio analysis; Effects of combining securities; Diversification; Markowitz model; location of the efficiency frontier.</p> <p><b>CO's 03-</b>Learn about the concept of Capital Asset pricing model – assumptions, capital market line, security market line, market model; Arbitrage pricing theory and factor models – factor models and return generating process, one and two factor model.</p> <p><b>CO's 04-</b> Know about Portfolio Performance, Measurement, &amp; Evaluation: Measurement of portfolio performance –Risk and return; Risk adjustment and performance measures – Sharpe, Treynor, and Jensen models; Components of portfolio investment performance –Stock selection and market timing.</p> |

B.COM 6<sup>TH</sup> SEMESTER

SUB-FINANCIAL STATEMENT ANALYSIS(NON- CBSC)

| CODE&NO | COURSE OUTCOME  |
|---------|---|
| F S A   | <p>1) Gain Knowledge of Financial statement , its types And overall significance of related parties.</p> <p>2) Learn the process of analysing ratio, its classes, Method of calculating of various types of ratio, And, its utility.</p> <p>3) Learn the process of financial reporting, corporate Social responsibility and reporting under companies Act 2013.</p> <p>4)Learn the RBI guidelines and the way of reporting By Banks,NBFCs and insurance companies.</p> |

B.COM 6<sup>TH</sup> SEMESTER (NON CBCS)

SUBJECT: INTERNATIONAL BUSINESS (NON HONS)

| SUBJECT & CODE  | COURSE OUTCOME  |
|---|---|
| International Business<br>(INBU)<br>Code: 602<br>(For Non Honours Students) | <p><u>At the end of the course the students will be able to :-</u></p> <p>CO 1: Familiar with the importance of economic environment of business, geography, socio cultural, commercial legal and political environment on international business.</p> <p>CO 2: Know how to make trade take place between or among the countries and how the countries derieves gain from international trade.</p> <p>CO 3: Explore the ideas about foreign investment and information about the role and operation of MNCs.</p> <p>CO 4: Know about legal, regional and international economic cooperation and how</p> |

|  |   |
|--|---|
|  | financial institution and agreements are working on international scenario. |
|--|---|

### **BCOM 6<sup>TH</sup> SEMESTER (CBCS)**

#### **SUBJECT: ADVERTISING MANAGEMENT (HONS)**

| <b>SUBJECT &amp; CODE</b>   | <b>COURSE OUTCOME</b>  |
|---|--|
| Advertising Management(ADSP)<br>Code: 602<br>(For Marketing Specialization students.) | <p><u>The course is designed to enable the students to:</u></p> <p>CO 1: Learn about the importance of advertisement and its type, benefit ethical aspect of advertisement.</p> <p>CO 2: Knowing the advertising planning and decision making and development of advertisement programme, and details of advertising media.</p> <p>CO 3: Understanding the different aspect of advertisement and its features.</p> <p>CO 4: Exploring the advertising agency role, types of agency, relationship with clients.</p> |



**BCOM 6<sup>TH</sup> SEMESTER (NON CBCS)**

**SUBJECT: RURAL MARKETING (HONS)**

| <b>SUBJECT &amp; CODE</b>           | <b>COURSE OUTCOME</b>  |
|-------------------------------------|--|
| Rural Marketing (RUMT)<br>Code: 603 | <u>The course is designed to enables the students to:-</u><br><br>CO 1: Familiar about rural marketing and its present scenario.<br>CO 2: understanding about rural marketing environment scenario and its related factors.<br>CO 3: Know about the rural market segmentation and prerequisites of effective segmentations.<br>CO 4: Understand Rural marketing Mix decisions. |

