

**Shree Atam Vallabh Jain College  
Ludhiana**

**Programme  
&  
Course Outcomes**

**Bachelor of Commerce  
(B.COM)**

# **PROGRAM OUTCOMES (POs)**

## **Bachelor of Commerce (B.COM)**

**PO1-** The course equips the students with knowledge and techniques to understand the requirements of both business and professional world.

**PO2-** It enables students to understand and demonstrate the knowledge of major theories, key concepts and principles underlying the theories relating to firm, markets and government policies.

**PO3-** To understand the statistical skills, generic and analytical skills for solving case studies and problems related to the field of finance, marketing and economics

**PO4-** To gain specialization into their chosen subjects of interest in the field of commerce and be effective decision makers

**PO5-** To gain knowledge of macro and micro environment, domestic and international markets, organizational behavior and other current issues related to the said discipline.

**PO6-** To be able to evaluate , innovate ideas and new methodologies in a particular domain /subject

**PO7-** To enable students to gain ability of retrieving and synthesising the data/information from various sources and applying it appropriately for resolution of complex problems.

**PO8-** The course builds up sound foundation of required technical, analytical and decision-making skills for taking up challenging careers like CA, CS etc.

## **COURSE OUTCOMES (COs)**

### **B.Com (Semester I)**

<b>CODE</b>	<b>COURSE</b>
<b>BCM 101 A</b>	PUNJABI
	OR
<b>BCM 101 B</b>	HISTORY AND CULTURE OF PUNJAB
<b>BCM 102</b>	ENGLISH AND BUSINESS COMMUNICATION
<b>BCM 103</b>	<b>INTERDISCIPLINARY</b> PSYCHOLOGY FOR MANAGERS
<b>BCM 104</b>	BUSINESS ECONOMICS-I
<b>BCM 105</b>	PRINCIPLES OF FINANCIAL ACCOUNTING
<b>BCM 106</b>	COMMERCIAL LAWS
<b>BCM 107</b>	PRINCIPLES AND PRACTICES OF MANAGEMENT

## **BCM 101 A: Punjabi**

- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਗਿਆਨ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਭਾਸ਼ਾਈ ਸਮਰਥਾ ਵਿਚ ਵਾਧਾ ਹੁੰਦਾ ਹੈ।
- ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਦਾ ਵਿਕਾਸ ਹੁੰਦਾ ਹੈ।
- ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਤੋਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਿਰਜਣਾਤਮਕ ਸੋਚ ਦਾ ਵਿਕਾਸ ਹੁੰਦਾ ਹੈ।
- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਆਪਣੇ ਭਾਵਾਂ ਨੂੰ ਲਿਖਿਤ ਅਤੇ ਮੌਖਿਕ ਰੂਪ ਵਿਚ ਵਿਅਕਤ ਕਰਨ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਭਾਸ਼ਾ ਦੀ ਵਿਆਕਰਣ ਮੁਹਾਰਤ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਹੋਰ ਭਾਸ਼ਾਵਾਂ ਨੂੰ ਅਸਾਨੀ ਨਾਲ ਸਮਝਣ ਦੀ ਯੋਗਤਾ ਪੈਦਾ ਹੁੰਦੀ ਹੈ।
- ਵਿਆਕਰਣ ਪੱਧਰ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸ਼ੁੱਧ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਉਚਾਰਣ, ਪੜ੍ਹਨ ਤੇ ਲਿਖਣ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਸਮਾਜਿਕ, ਰਾਜਨੀਤਿਕ ਅਤੇ ਧਾਰਮਿਕ ਮੁੱਦਿਆਂ ਪ੍ਰਤੀ ਵਿਚਾਰਾਂ ਦੇ ਨਿਰਮਾਣ ਦੀ ਸਮਰੱਥਾ ਵਿਚ ਵਾਧਾ ਹੁੰਦਾ ਹੈ।
- ਅਨੁਵਾਦ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਹੋਰ ਭਾਸ਼ਾਵਾਂ ਨੂੰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨਾਲ ਜੋੜ ਕੇ ਸਮਝਣ ਦਾ ਹੁਨਰ।
- ਵਪਾਰਕ ਇਸ਼ਤਿਹਾਰ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਆਪਣੇ ਵਪਾਰ ਨੂੰ ਸਥਾਪਿਤ ਕਰਨ ਦਾ ਹੁਨਰ।
- ਲੇਖ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਮੌਜੂਦਾ ਮੁੱਦਿਆਂ ਬਾਰੇ ਜਾਣਨ ਸਮਝਣ ਅਤੇ ਆਪਣੇ ਵਿਚਾਰ ਪੇਸ਼ ਕਰਨ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਸ਼ੁੱਧ – ਅਸ਼ੁੱਧ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਪੰਜਾਬੀ ਦੇ ਸ਼ਬਦਾਂ ਦੇ ਸ਼ੁੱਧ ਰੂਪ ਨੂੰ ਪਹਿਚਾਨਣ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।

## **BCM 101B: History and Culture of Punjab**

- ਵਿਦਿਆਰਥੀ ਪੰਜਾਬ ਦੇ ਵਿਸ਼ਾਲ ਭੂਗੋਲ ਬਾਰੇ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀ ਪੰਜਾਬ ਦੇ ਵਿਸ਼ਾਲ ਇਤਿਹਾਸ ਬਾਰੇ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੇ ਧਰਮ ਦੇ ਹੋਂਦ ਵਿਚ ਆਉਣ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੀ ਸਭਿਅਤਾ ਦੇ ਹੋਂਦ ਵਿਚ ਆਉਣ ਦੇ ਇਤਿਹਾਸ ਗਿਆਨ।
- ਆਪਣੀ ਸਭਿਅਤਾ ਵਿੱਚ ਮਨਾਏ ਜਾਂਦੇ ਦਿਨ ਤਿਉਹਾਰਾਂ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- 5000 ਬੀ.ਸੀ. ਤੋਂ ਹੁਣ ਤੱਕ ਦੇ ਪੰਜਾਬ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਪੰਜਾਬ ਦੀ ਸਲਤਨਤ ਤੇ ਰਾਜ ਕਰਨ ਵਾਲੇ ਸਾਸ਼ਕਾਂ ਦੀ ਜ਼ਿੰਦਗੀ ਤੇ ਸਾਸ਼ਨ ਕਾਲ ਬਾਰੇ ਗਿਆਨ।
- ਨਕਸ਼ੇ ਰਾਹੀਂ ਆਪਣੀਆਂ ਮਹਤਵਪੂਰਨ ਇਤਿਹਾਸਿਕ ਥਾਵਾਂ ਦਾ ਗਿਆਨ।

## **BCM 102: English and Business Communication skills**

The course will enrich the students to

**CO1:** interact with their peers and friends in business English

**CO2:** succeed in global business with multilingual communications skills

**CO3:** inculcate strong pronunciation as well as the ability to express themselves

**CO4:** increase sustainability and career progression in the workplace

**CO5:** develop high- end interpersonal and networking skills

**CO6:** develop clear and lucid writing skills

**CO7:** assist in communicating more meticulously

**CO8:** express themselves in the most convincing ways

**CO9:** draft empathetic social communication in business dealings

**CO10:** have a better and impressive personality

## **BCM103: Psychology for Managers**

After completing the course, students will be able to:

**CO1:** Acquaint themselves with concepts, definitions; Need and Importance of Organisational Behaviour for Managers

**CO2:** Understand the Contributing Disciplines of OB.

**CO3:** Recognize the concept of Individual Behaviour: Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour.

**CO4:** Familiarize themselves with the concept of Personality: Meaning, Characteristics, Determinants and Theories of Personality

**CO5:** Acquaint themselves with the concept of Perception: Nature & Importance, Perception Process, Perpetual Errors and Distortions.

**CO6:** Know the concept of Attitudes and Values: Components, Sources and Measurement of Attitudes as well as Concept, Sources and Types of Values.

**CO7:** Know the concept of Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale.

**CO8:** Understand the Inter Personal Behaviour and Transactional Analysis (TA).

**CO9:** Familiarize themselves with the concept of Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership.

**CO10:** Know the concept of Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.

## **BCM 104: BUSINESS ECONOMICS-I**

After completion of this course the student will be able to:

**CO1:** Analyse the important concepts of microeconomic theory related to consumer behaviour such as theory of demand, its determinants and the elasticity of demand.

**CO2:** Understand the laws of consumptions using cardinal Utility analysis and consumer equilibrium with the help of utility and indifference curve analysis.

**CO3:** Examine the change in output resulting from variation in inputs during the production process.

**CO4:** Know the basic concepts concerned with the theory of cost and Revenue.

**CO5:** Assess the knowledge regarding different Market forms and the decision regarding price and output determination of firm and industry under various market structures.

## **BCM 105: Principles of Financial Accounting**

After completion of this course the student will be able to:

**CO1:** Acquire conceptual knowledge of Generally Accepted Accounting Principles, Accounting Software and Tally

**CO2:** Equip themselves with the knowledge of preparing the Financial Statements of Sole Proprietor and Partnership Firm

**CO3:** Understand the concept and preparation of accounts relating to of Branch Accounting, Departmental Accounting.

**CO4:** Understand the meaning and process of preparation of Accounting for Consignment and Accounting for Joint Venture.

**CO5:** Understand the Accounting for Dissolution of Partnership Firm, Insolvency of Partners and Piecemeal Distribution, Preparation of Royalty Accounts.

**CO6:** Apply previously acquired accounting and computer skills by using software Tally.



## **BCM 106: Commercial Law**

The main objective of the paper is to acquaint the students with general Commercial Laws.

On Completion of this course student will be able to:

**CO1:** Understand the relevance of Law of Contract Act, 1872.

**CO2:** Understand the legal framework of formation, performance, discharge of contract and its Remedies in case of breach of contract.

**CO3:** Apply basic knowledge about entering into special contracts like indemnity, guarantee, bailment, pledge and agency.

**CO4:** Learn the purpose of establishment of Right to Information Act, 2005 which describes objectives, powers, functions and the role of state, central and information commissions to handle appeals and grievances and imposition of penalties.

**CO5:** Learn the legal framework of Consumer Protection Act, 1986 which includes Objectives, Rights, and Consumer Forums and Composition, Role of Three tier redressal machineries to settle consumer disputes at District, State and National level and how appeal and penalties are imposed.

## **BCM 107: Principles and Practices of Management**

After completing this course, the students will be able to:

**CO1:** Acquaint with Basic Concept of Management, its nature, scope, levels, process and significance

**CO2:** Know about various Management Thoughts such as Classical, Neo-Classical Systems, Contingency and Contemporary Approaches

**CO3:** Understand the concept, process, nature, types, significance of Planning, Decision Making and Management by Objectives

**CO4:** Gain an insight of concept of Organization, its nature, process, significance, and types

**CO5:** Recognize the concept of Authority and Responsibility, Delegation, Decentralization and Departmentation

**CO6:** Familiarize with the concept, features, importance and limitations of Direction, its elements like Supervision, Motivation, Leadership and Communication

**CO7:** Understand the importance of Control in an organisation as well as its process and techniques, relationship between planning and control

**B.Com I (Semester II)**

<b>CODE</b>	<b>COURSE</b>
<b>BCM 201 A</b>	PUNJABI
<b>BCM 201 B</b>	OR HISTORY AND CULTURE OF PUNJAB
<b>BCM 202</b>	ENGLISH AND BUSINESS COMMUNICATION
<b>BCM 203</b>	<b>INTERDISCIPLINARY</b> E- COMMERCE
<b>BCM 204</b>	BUSINESS ECONOMICS-II
<b>BCM 205</b>	CORPORATE ACCOUNTING
<b>BCM 206</b>	BUSINESS LAWS
<b>BCM 207</b>	HUMAN RESOURCE MANAGEMENT

## **BCM 201 A: Punjabi**

- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਗਿਆਨ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਭਾਸ਼ਾਈ ਸਮਰਥਾ ਵਿਚ ਵਾਧਾ ਹੁੰਦਾ ਹੈ।
- ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਦਾ ਵਿਕਾਸ ਹੁੰਦਾ ਹੈ।
- ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਤੋਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਿਰਜਣਾਤਮਕ ਸੋਚ ਦਾ ਵਿਕਾਸ ਹੁੰਦਾ ਹੈ।
- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਆਪਣੇ ਭਾਵਾਂ ਨੂੰ ਲਿਖਿਤ ਅਤੇ ਮੌਖਿਕ ਰੂਪ ਵਿਚ ਵਿਅਕਤ ਕਰਨ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਭਾਸ਼ਾ ਦੀ ਵਿਆਕਰਣ ਮੁਹਾਰਤ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਹੋਰ ਭਾਸ਼ਾਵਾਂ ਨੂੰ ਅਸਾਨੀ ਨਾਲ ਸਮਝਣ ਦੀ ਯੋਗਤਾ ਪੈਦਾ ਹੁੰਦੀ ਹੈ।
- ਵਿਆਕਰਣ ਪੱਧਰ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸ਼ੁੱਧ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਉਚਾਰਣ, ਪੜ੍ਹਨ ਤੇ ਲਿਖਣ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਸਮਾਜਿਕ, ਰਾਜਨੀਤਿਕ ਅਤੇ ਧਾਰਮਿਕ ਮੁੱਦਿਆਂ ਪ੍ਰਤੀ ਵਿਚਾਰਾਂ ਦੇ ਨਿਰਮਾਣ ਦੀ ਸਮਰੱਥਾ ਵਿਚ ਵਾਧਾ ਹੁੰਦਾ ਹੈ।
- ਅਨੁਵਾਦ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਹੋਰ ਭਾਸ਼ਾਵਾਂ ਨੂੰ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਨਾਲ ਜੋੜ ਕੇ ਸਮਝਣ ਦਾ ਹੁਨਰ।
- ਵਪਾਰਕ ਪੱਤਰ ਵਿਹਾਰ ਰਾਹੀਂ ਵਪਾਰਕ ਪੱਧਰ ਤੇ ਸੰਚਾਰ ਦੀ ਸਮਰੱਥਾ ਵਿਚ ਵਾਧਾ।
- ਸ਼ੁੱਧ – ਅਸ਼ੁੱਧ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਪੰਜਾਬੀ ਦੇ ਸ਼ਬਦਾਂ ਦੇ ਸ਼ੁੱਧ ਰੂਪ ਨੂੰ ਪਹਿਚਾਨਣ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਤਕਨੀਕੀ ਸ਼ਬਦਾਂ ਦੇ ਗਿਆਨ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਦੇ ਪੰਜਾਬੀ ਸ਼ਬਦ ਕੋਸ਼ ਵਿਚ ਵਾਧਾ।
- ਵਿਸ਼ਰਾਮ ਚਿੰਨ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸ਼ੁੱਧ ਸ਼ਬਦ ਲਿਖਣ ਤੇ ਅਸ਼ੁੱਧ ਸ਼ਬਦਾਂ ਨੂੰ ਪਹਿਚਾਨਣ ਦੀ ਸਮਰੱਥਾ।

## **BCM 201B: History and Culture of Punjab**

- ਵਿਦਿਆਰਥੀ ਪੰਜਾਬ ਦੇ ਵਿਸ਼ਾਲ ਭੂਗੋਲ ਬਾਰੇ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀ ਪੰਜਾਬ ਦੇ ਵਿਸ਼ਾਲ ਇਤਿਹਾਸ ਬਾਰੇ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੇ ਧਰਮ ਦੇ ਹੋਂਦ ਵਿਚ ਆਉਣ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੀ ਸਭਿਅਤਾ ਦੇ ਹੋਂਦ ਵਿਚ ਆਉਣ ਦੇ ਇਤਿਹਾਸ ਗਿਆਨ।
- ਆਪਣੀ ਸਭਿਅਤਾ ਵਿੱਚ ਮਨਾਏ ਜਾਂਦੇ ਦਿਨ ਤਿਉਹਾਰਾਂ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- 5000 ਬੀ.ਸੀ. ਤੋਂ ਹੁਣ ਤੱਕ ਦੇ ਪੰਜਾਬ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਦੇਸ਼ ਦੀ ਵੰਡ ਵਿਚ ਪੰਜਾਬ ਦੀ ਵੰਡ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਪੰਜਾਬ ਦੀ ਸਲਤਨਤ ਤੇ ਰਾਜ ਕਰਨ ਵਾਲੇ ਸਾਸ਼ਕਾਂ ਦੀ ਜ਼ਿੰਦਗੀ ਤੇ ਸਾਸ਼ਨ ਕਾਲ ਬਾਰੇ ਗਿਆਨ।
- ਨਕਸ਼ੇ ਰਾਹੀਂ ਆਪਣੀਆਂ ਮਹਤਵਪੂਰਨ ਇਤਿਹਾਸਿਕ ਥਾਵਾਂ ਦਾ ਗਿਆਨ।

## **BCM 202: English and Business Communication skills**

The course will enrich the students to

**CO1:** interact with their peers and friends in business English

**CO2:** succeed in global business with multilingual communications skills

**CO3:** inculcate strong pronunciation as well as the ability to express themselves

**CO4:** increase sustainability and career progression in the workplace

**CO5:** develop high- end interpersonal and networking skills

**CO6:** develop clear and lucid writing skills

**CO7:** assist in communicating more meticulously

**CO8:** express themselves in the most convincing ways

**CO9:** draft empathetic social communication in business dealings

**CO10:** have a better and impressive personality

## **BCM 203: E- Commerce**

After completing this course, the students will be able:

**CO1.** To understand the Meaning of Electronic Commerce, Brief History of Electronic Commerce, importance of E-commerce & Growth of E-Commerce – Present, Future and Potential

**CO2.** To understand E-Business: Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B)

**CO3.** To analyse the impact of e-commerce on Various Business Sectors such as Entertainment, Education, Health Services, Publishing and Financial Services.

**CO4.** To understand the impact of E-Commerce on Society and Economy.

**CO5.** To Assess Electronic Payment Technology, Limitations of Traditional Payment and Types of E-Payment System — E-Cash and Currency Servers, E-Cheques, Credit Cards, Smart Cards, Electronic Wallets and Debit Cards.

**CO6.** To make students aware about the ethical, social, legal & security issues of E-commerce

**CO7.** To receive knowledge about Digital Signatures, Cryptography, Interoperability and Inter compatibility

## **BCM 204: Business Economics-II**

**After completing this course ,students will be able to:-**

**CO1:** Understand the meaning of economics and how economists use economic models. Students will be able to determine the profit maximizing price and quantity of resources in factor markets under perfect and imperfect competition by use of marginal analysis

**CO2:** Understand theories and principles in macroeconomics and explain how economic indicator like GDP, National income are used to assess the state of the economy.

**CO3:** Describe ,calculate unemployment and examine causes and types of unemployment, including cyclical, frictional, structural, and natural unemployment.

**CO4:** Use the AD-AS model to explain the equilibrium levels of real GDP and price level and examine factors that shift aggregate supply and aggregate demand. Students will also be able to illustrate economic growth, unemployment, and inflation using the AS/AD model.

**CO5:** Explain/Describe the Classical model of income and employment and describes the situation of full employment in the economy.

**CO6:** Describe the Keynesian economics with its policy implications, Compare the Keynesian model of income and employment with classical model along with the significance of Keynes theory.

**CO7:** Apply these principals to analyze economic issues.

## **BCM-205: Corporate Accounting**

After completing this course, the students will be able:

**CO1** To attain basic knowledge of corporate accounting.

**CO2** To acquire the detailed knowledge about the issue, forfeiture and buy-back of shares and redemption of preference shares

**CO3** To understand the concept of Right Issue and Bonus Issue and its accounting treatment.

**CO4** To get knowledge about the Company Accounts and how to prepare Final Accounts according to Companies Act 2013 (Including Managerial Remuneration and Profit Prior to Incorporation).

**CO5** To understand the concept of Underwriting of Share and Debentures, issue and redemption of debenture and its accounting treatment.

**CO6** To learn the methodology to prepare the final accounts of Banking and Insurance companies and to acquire knowledge about its schedules.

**CO7** To acquire the skills of critical evaluation of Final Accounts of Companies and making comparison of Annual Reports of Companies and Disclosure Norms.



## **BCM-206: Business Laws**

After completing this course, the students will be able to:

**CO1:** Understand the basics of Business Law

**CO2:** Identify the legal rules of Sales of Goods Act, 1930.

**CO3:** Differentiate between condition and warranty.

**CO4:** Understand and appreciate the significance of negotiable instruments like promissory note, bill of exchange and cheque in their day-to-day life and business under Negotiable Instrument Act 1881.

**CO5:** Acquire knowledge about the legal provisions of Factories Act 1948.

**CO6:** Understand the legal framework for health, safety and welfare of workers.

**CO7:** Recognize and respect the provisions regarding employment of women, young person and Children.

**CO8:** Handle and minimize the Industrial Disputes and promote industrial Peace under Industrial Dispute Act, 1947.

## **BCM 207: Human Resource Management**

After completing this course, the students will be able to:

**CO1:** Acquaint with Concept, Nature, Functions, Importance and Limitations of HRM

**CO2:** Understand and analyse the Contemporary Challenges faced by human resource departments

**CO3:** Have an insight of need, process, types and benefits of Human Resource Planning, and factors affecting HRP

**CO4:** Recognise the concept of Job Analysis and Job Design as well as its importance in HRM

**CO5:** Familiarize with the process of Recruitment and Selection in an organization; constraints, challenges and recent trends in recruitment

**CO6:** Understand the methods, techniques and importance of Training and Development of employees along with their Performance Appraisal

**CO7:** Know the concept, purpose and types of Internal Mobility and Transfers including Promotions, Demotions and Separations

**B.Com. (Semester III)**

<b>CODE</b>	<b>COURSE</b>
<b>BCM 301</b>	INTERDISCIPLINARY ISSUES IN INDIAN COMMERCE
<b>BCM 302</b>	COST ACCOUNTING
<b>BCM 303</b>	COMPANY LAW
<b>BCM 304</b>	BUSINESS MATHEMATICS AND STATISTICS
<b>BCM 305</b>	BANKING AND INSURANCE
<b>BCM 306</b>	GOODS AND SERVICES TAX

## **BCM 301: Issues in Indian Commerce**

After completing this course, the students will be able to:

**CO1:** Gain information about Foreign Direct Investment- Its Concept, Historical Perspective, Incentives for attracting Foreign Capital and its Implications for Indian industry.

**CO2:** Gather knowledge about Automatic Route and Sectoral Limits of FDI.

**CO3:** Acquaint the concept of “Make in India” - its Objectives, Sectors in Focus and Issues & Challenges of make in India

**CO4:** Gain in-depth knowledge regarding International Finance: its meaning, need, importance and Sources, primarily, External Commercial (FCCBs)

Borrowings (ECB), American Depository Receipt (ADR) and Global Depository Receipt (GDR).

**CO5:** Gather information about Growth of Infrastructure- Energy, Transport and Communication, Public-Private Partnership (PPP) in Infrastructure Development in India.

**CO6:** Gain deeper insight about Stock Exchanges in India: Organisation, Nature, Functions, Benefits, Growth, Trading in Stock Markets- Electronic Trading and Commodity Exchanges in India.

**CO7:** To get a better understanding of Corporate Debt Restructuring: its Concept, Importance, Methods, Corporate Scams and Regulatory Authorities-Serious Fraud Investigation Office (SFIO).

**CO8:** Familiarize with Recent Trends in Credit Rating Services in India, Role of ICRA and CRISIL.

## **BCM 302: Cost Accounting**

After completing this course, the students will be able:

**CO1:** To understand basic Cost concepts, elements of Cost and preparation of Cost Sheet, difference between Cost and Financial Accounting.

**CO2:** To learn the cost accounting techniques that are applied in manufacturing and service businesses, installation of costing system.

**CO3:** To acquaint with the concept of material purchase and control, pricing methods of material issues, techniques of material control.

**CO4:** To acquire knowledge about labour cost concepts, its components, accounting and, control of idle time and overtime.

**CO5:** To attain the knowledge about methods of remuneration and incentives plans.

**CO6:** To acquaint with the concept of overheads, collection, classification, allocation, apportionment and methods of absorption of overheads, machine hour rate, etc.

**CO7:** To understand the concept of operation costing and service costing and cost ledger accounting

**CO8:** To get knowledge about Reconciliation of Cost and Financial Accounts

### **BCM 303: Company Law**

After completion of this course the student will be able:

**CO1:** To understand the separate legal entity of a company, its characteristics, concept of corporate veil and when it can be lifted.

**CO2:** To acknowledge the procedure and documents involved in formation of company and understand the importance of major documents i.e. Memorandum of Association, Articles of Association and Prospectus.

**CO3:** To understand the process of alteration of MOA, AOA and consequences of misrepresentation in prospectus.

**CO4:** To know the process of appointment and removal of directors, their rights, duties and liabilities, share qualification and disqualification of directors.

**CO5:** To understand the difference between member and shareholder, rights and duties of members of company.

**CO6:** To know the process and formalities involved in winding up of the company.

## **BCM 304: Business Mathematics and Statistics**

The objective of this paper is to help the students in understanding mathematical and statistical tools in business decisions. After completion of this course the student will be able to:

**CO1:** To analyse and demonstrate mathematical skills which are required in mathematical intensive areas in economics and business.

**CO2:** Apply the knowledge in mathematics in solving business problems.

**CO3:** Learn the properties and applications of matrices and determinants in commerce, finance, economics etc.

**CO4:** Learn about mathematical applications of differentiation.

**CO5:** Use Derivatives to solve problems of finding maximum and minimum value.

**CO6:** Understand basic concepts of Statistics such as Meaning, types, collection of data, tabular and graphical representation of data.

**CO7:** To understand the concept of population and sample and to make students familiar with Calculation of Measures of Central Tendency and Dispersion and their Measures, Measures of Skewness, Concept of Kurtosis.

**CO8:** Analyse time series and various components of time series.

**CO9:** To understand the techniques and concept of different types of index numbers and to solve the problems relating to Index number.

### **BCM 305: Banking and Insurance**

**CO1:** To acquaint the students with knowledge of Indian Banking and Insurance industry.

**CO2:** To provide the students' knowledge of Indian banking system including the commercial banks and their functioning .

**CO3:** To receive the knowledge about reforms in Indian banking along with the implementation of these reforms.

**CO4:** To understand the e-banking, mobile banking, electronic fund transfer and how to use these facilities in real life to transfer funds through NEFT or IMPS etc.

**CO5:** To get knowledge of insurance sector, its functioning and importance insurance sector.

**CO6:** To understand about the regulatory authority of insurance (IRDA) and the various duties and responsibilities of IRDA.

**CO7:** To get the knowledge about how to deal with grievances mechanism regarding insurance policies and the role of Ombudsman in insurance sector.



## **BCM 306: Goods & Services Tax**

After completion of this course the student will be able:

**CO1:** Get an overview of Goods and services tax, Implementation of GST: GST Council, Reasons for GST introduction.

**CO2:** Get familiar with Registration: Persons liable for Registration- Procedure of registration- Exemption from Registration

**CO3:** Get knowledge about administration: Officers under GST- their appointment and powers, Levy and collection of CGST/ SGST, Composition levy scheme, Input tax credit (Simple problems) , Time of supply, Tax invoice, Credit and debit notes.

**CO4:** Get informed about supplies in the course of inter state trade or commerce- Supplies in the course of intra state trade or commerce- Levy and collection of IGST- Place of supply, Exemption from GST.

**CO5:** Know about value of supply: Computation of taxable value & tax liability- Valuation rules, Returns and Payment under GST, Refund of taxes

**CO6:** To get information about Offences and penalties

**CO7:** Get information about GST portal: GSTN, GSP's and ASP's.

**B.Com (Semester IV)**

<b>CODE</b>	<b>COURSE</b>
<b>BCM 401</b>	INTERDISCIPLINARY SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
<b>BCM 402</b>	ADVANCED ACCOUNTING
<b>BCM 403</b>	AUDITING AND SECRETARIAL PRACTICE
<b>BCM 404</b>	COST MANAGEMENT
<b>BCM 405</b>	MARKETING MANAGEMENT
<b>BCM 406</b>	QUANTITATIVE TECHNIQUES AND METHODS

## **BCM 401: Security Analysis and Portfolio Management**

The course aims at providing the students a comprehensive knowledge about security analysis and portfolio management and equipping for taking profitable investment decisions.

The objectives of this course are as follows:-

**CO1:** To gain deeper understanding about Investment – its Meaning, Nature, Objectives and Process.

**CO2:** Understand the Investment Philosophy, Value Investing and Growth Investing.

**CO3:** To Introduce the concept of Security Analysis – its Meaning, Risk and Return, Types and Measurement of Risk, Risk and Return Trade Off.

**CO4:** To Familiarize with the concept of Investment Analysis that includes Fundamental Analysis – Economic, Industry and Company Analysis.

**CO5:** To Acquaint the students with the concept of Technical Analysis, Fundamental v/s Technical Analysis.

**CO6:** To Gain information about Portfolio Management – its Concept, Portfolio Management Schemes and different Portfolio Theories.

**CO7:** To gain knowledge regarding Markowitz Model, Sharpe Model, Jensen and Treynor Model.

**CO8:** To Understand the concept of Capital Asset Pricing Model, Arbitrage Pricing Theory, Efficient Market Theory and Security Market Line.

**CO9:** To learn about Portfolio Performance Evaluation and Revision

## **BCM 402: Advanced Accounting**

After completing this course, students will get the knowledge about advanced accounting problems with the relevant Indian Accounting Standards. The objectives of this course are as follows:-

**CO1:** To understand the concept and different methods of valuation of Goodwill and Shares.

**CO2:** To know the concepts regarding accounting of loss of profit and loss of stock in insurance claim

**CO3:** To enlarge capability to understand the concepts and preparation of Investment accounts and preparation of Hire purchase and Instalment System

**CO4:** To know the Accounting Standard of Amalgamation, Absorption (Excluding Inter-Holding) & External and Internal Reconstructions helps the students to know the process and preparation of different accounts relating to Amalgamation and Internal Reconstruction.

**CO5:** To Develop the ability to understand the concepts of Holding Company and its Subsidiary Company and its various adjustments for the preparation of Consolidated Balance Sheet.

**CO6:** To gain knowledge about the Accounting Standard of Liquidation of Companies helps the students to understand the liquidation process of companies and liquidator's statement of accounts.

### **BCM 403: Auditing and Secretarial Practices**

After completing this course students will be able to:

**CO1:** Understand the concepts and issues in Auditing and Secretarial Practices.

**CO2:** Learn the meaning, principles and classification of auditing.

**CO3:** Learn vouching and Audit Report preparation.

**CO4:** Understand the Role, Rights, Duties and Responsibilities of Auditor.

**CO5:** Describe the procedure of vouching of cash and trading transactions, assets and liabilities in financial statements.

**CO6:** Understand the qualification, Role, Responsibilities of Company Secretary.

**CO7:** Learn how to prepare minutes, resolutions and how to hold different meetings.

## **BCM 404: Cost Management**

Through this course it is expected to:

**CO1:** Develop an understanding of students to utilize cost data in planning and control and to acquaint them with different areas of Cost Management.

**CO2:** Provide knowledge about the various methods of Cost Determination like Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing, Process Costing (including joint and by- products)

**CO3:** Provide knowledge of Contemporary Concepts: Activity Based Costing, Target Costing, Life Cycle Costing, Value Chain Analysis

**CO4:** Help them in evaluating choices between alternative product costing system and methods in a cost benefit context.

**CO5:** Impart knowledge on cost control system and its concepts in making decisions.

**CO6:** Enable them to use cost management techniques like marginal costing, break even analysis, budgetary Control, standard costing and variance analysis.

**CO7:** Facilitate them to become a Cost Accountant/Cost Executive Or Manger/Senior Accountant

## **BCM405: Marketing Management**

After completing this course, the students will be able to:

**CO1:** List the foundation terms, concepts and principles of marketing.

**CO2:** Classify the marketing environment and learn how to cope with changing marketing forces.

**CO3:** Use the various essential tools and techniques for effective marketing practice.

**CO4:** Examine relationship between marketing and other management functions.

**CO5:** Illustrate various marketing decision related to product, price, place and promotions.

**CO6:** Recommend the various marketing strategies for Service Marketing, Rural marketing, Marketing Research, Advertisement and Sales Management etc.

## **BCM 406: Quantitative Techniques and Methods**

The objective of the paper is to acquaint the student with the various Quantitative Techniques and Methods used in managerial decisions. After completion of this course the student will be able to:

**CO1:** Understand introduction of quantitative techniques and its uses in Business.

**CO2:** Apply probability calculations and normal distribution techniques to calculate probabilities for business scenarios.

**CO3:** Help students understand the basic terminology and formulation of linear programming problem.

**CO4:** Enable students solve linear programming problem to maximize the profit and to minimize the cost.

**CO5:** Understand the applications of linear programming problem in commerce, economics and banking etc.

**CO6:** Enable the understanding of concept of interpolation and extrapolation with the help of binomial expansion method, newton's Method and lagrange's Method.

**CO7:** Learn the difference between interpolation and extrapolation.

**CO8:** Know about the relationship between two variables with the help of correlation analysis.

**CO9:** Learn the computation of correlation with the help of methods-scattered Diagram, Karl Pearson's coefficient of correlation, rank Correlation and concurrent deviation method.

**CO10:** Use regression analysis to estimate the average relationship between two variables and to use frequency distribution to make decision.

**CO11:** Learn simple linear regression and estimation of parameters (slope and intercept).

**CO12:** Understand the difference between correlation and regression.



**B.Com (Semester V)**

<b>CODE</b>	<b>COURSE</b>
<b>BCM 501</b>	INCOME TAX LAWS
<b>BCM 502</b>	MANAGEMENT ACCOUNTING
<b>BCM 503</b>	INDIAN ECONOMY
<b>BCM 504</b>	PRODUCTION AND OPERATIONS MANAGEMENT
<b>BCM 505</b>	ENTREPRENEURSHIP AND SMALL BUSINESS
<b>BCM 506</b>	FINANCIAL MARKETS AND SERVICES

## **BCM 501: Income Tax Law**

Upon completion of this course, the students will acquire the knowledge of laws pertaining to levy of income tax in India and to enable students to apply the same practically. The objectives of the course are to:-

**CO1:** Understand the basic concepts in the law of Income Tax and determine the residential Status of different persons.

**CO2:** Identify the various incomes which are not included in Gross Total Income.

**CO3:** Identify the five heads in which income is divided.

**CO4:** Understand the provisions regarding computation of Income under the head Salary, House Property, Profits and Gains of Business and Profession, Capital Gains and Income from other Sources.

**CO5:** Acquaint students with the concepts of Agriculture Income and its Tax treatment.

## **BCM-502: Management Accounting**

After completion of this course the student will be able:

- CO1:** To participate in effective decision making by understanding and analysing financial statements from practical point of view.
- CO2:** To make intra firm and inter-firm comparisons of financial statements of the concerns.
- CO3:** To understand cash flow and fund flow statements for effective planning of short-term finances of the organisation.
- CO4:** To apply the art of understanding and interpreting the ratios and analyse its effects on short term and long-term financial position of the concern.
- CO5:** To understand the inflation accounting and its impact on business.
- CO6:** To understand the importance of social and human resource accounting.

## **BCM 503: Indian Economy**

**The objectives of this course are to:-**

**CO1:** Give comprehensive understanding of Indian economy and explains nature of development in various economies.

**CO2:** Understand government policies and programs to boost economic development; understanding of Indian economy with global economy with special reference to comparison of India and China.

**CO3:** Understand how planning and infrastructure support economic development of an economy. And to explain demographic features of India.

**CO4:** Explain structural aspects of Indian economy, economic reforms and problems of the economy with latest data that will increase analytical skills of students.

**CO5:** Explain volume, composition and direction of foreign trade with government policy to increase foreign trade. Describe different economic problems like unemployment, inflation and poverty with their causes and suggestions.

## **BCM 504: Production and Operation Management**

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

**CO1:** Gain Knowledge about managing production processes.

**CO2:** Learn the ways to run the operations effectively.

**CO3:** Better understand the modern production techniques.

**CO4:** Gain an understanding and appreciation of the principles and applications relevant to the planning, design, and operations of manufacturing/service firms.

**CO5:** Understand the concepts of Production and Operations management of an industrial undertaking.

**CO6:** Have an understanding of the development of manufacturing and service operations management as a subject and be able to outline the strategic concerns involved in operations decisions.

## **BCM 505: Entrepreneurship and Small Business**

**The objectives of this course are to:-**

**CO1:** Familiarize the budding entrepreneurs with the competencies and qualities of the successful entrepreneurs.

**CO2:** Make students understand the needs and beginning of entrepreneurial class and communicate the applicability of different entrepreneurial theories.

**CO3:** Help learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development.

**CO4:** Evaluate the different factors which affect the growth of entrepreneurs and developments of women entrepreneurship.

**CO5:** Analyse the role of EDP's and different financial or non-financial authorities for sustainability and encouraging entrepreneurship.

**CO6:** Get awareness about different Governmental and Non-Governmental policies and assistance in setting up SSI, Institutional support to small entrepreneurs from NSIC, SIDO and TCOs.

## **BCM 506: Financial Markets and Services**

After Completing this Course, the students will be able to:

**CO1:** Understand the basic knowledge about the Finance concepts, markets and various services provided by those markets.

**CO2:** Describe the types of financial markets and identify the functions of those markets and institutions and examine their role in the current economic scenario of the country.

**CO3:** Understand the mechanism and regulation of the stock market operations and clearing & settlement procedures of online trading on the Stock Exchange.

**CO4:** Determine and analyze the appropriate measures of risk and return for various financial instruments.

**CO5:** Understand the significance of various money market and capital market instruments that operate in today's financial markets.

**CO6:** Acquaint themselves with the knowledge of various types of financial services such as factoring, leasing, merchant banking etc.

**CO7:** Know about the different financial institution established by the government for providing financial services to the Businesses and smoothening of the business processes.

**B.Com (Semester VI)**

<b>CODE</b>	<b>COURSE</b>
<b>BCM 601</b>	DIRECT TAX LAWS
<b>BCM 602</b>	FINANCIAL MANAGEMENT
<b>BCM 603</b>	ISSUES IN FINANCIAL REPORTING
<b>BCM 604</b>	SOCIAL AND BUSINESS ETHICS
<b>BCM 605</b>	OPERATIONAL RESEARCH
<b>BCM 606</b>	SECTORAL ASPECTS OF INDIAN ECONOMY



## **BCM 601: Direct Tax Laws**

After completion of this course the student will be able:

**CO1:** To gain knowledge about Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes)

**CO2:** To get acquainted with Set-off and Carry Forward of Losses

**CO3:** To get information about Deductions to be made in Computing the Total Income, Rebate & Relief

**CO4:** To get familiar with Assessments of HUF, Association of Persons & Firm.

**CO5:** To know about Income Tax Authorities, Procedure of Assessment (Practical aspects of Filing of Return to be stressed) and the Penalties.

**CO6:** To familiarise themselves with Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.

## **BCM-602: Financial Management**

After completion of this course the student will be able:

- CO1:** To elucidate the basic analytical techniques and methods of financial management of business firms.
- CO2:** To apply the concept of Financial Management in understanding the managerial decisions and corporate capital structures.
- CO3:** To understand the importance of time value of money and analyse the real impact of monetary transactions.
- CO4:** To analyse the viability and suitability of long-term investments proposals through various techniques/methods of capital budgeting.
- CO5:** To develop awareness of various determinants and theories of Capital Structure.
- CO6:** To understand the determinants of working capital and able to estimate the short-term sources requirement.
- CO7:** To acquire theoretical & practical knowledge of various dividend models and understand the dividend policies of corporates.

### **BCM 603: Issues in Financial Reporting**

After Completing this Course, the students will be able to:-

**CO1:** Understand the need and emergence of international financial reporting standards.

**CO2:** Understand the history of accounting standard-setting in the United States and applying this concept when explaining the current standard-setting environment.

**CO3:** Examine the role of the Conceptual Framework in the standard-setting process.

**CO4:** Discuss Generally Accepted Accounting Principles in relation to a variety of controversial accounting issues

**CO5:** Understand and explain the various Indian accounting standards.

**CO6:** Understand the concepts and Models of price level changes and Human Resource Accounting

**CO7:** Describe and explain the ethical and social responsibilities of accountants in ensuring the integrity of financial information

## **BCM 604: Social and Business Ethics**

After completing this course, the students will be able to:

**CO1:** Acquire the knowledge of various Business Ethics which contribute substantially in the achievement of Corporate Excellence.

**CO2:** Become aware about the acts which a corporate should follow.

**CO3:** Understand that adoption of Business ethics helps the corporate bodies to reach to maximum heights.

**CO4:** Become aware about the Business Ethics that discourages corporate wrong doing.

**CO5:** Understand the importance of Ethical Conduct for Business and Community.

**CO6:** Analyse the Employee conditions and Business Ethics affecting them.

## **BCM 605: Operational Research**

To understand the concepts and techniques of Operations Research for business decision making and to acquire required skills to solve various problems in OR. Students completing this course will be able to:

**CO1:** Understand the basic concept of Operational Research its Significance and Scope to make effective business decisions.

**CO2:** Describe the basic concepts of convex analysis and explain the theoretical foundations of various issues related to linear programming modelling.

**CO3:** Formulate real-world problems as a linear programming model and describe the theoretical workings of the graphical and simplex method.

**CO4:** Explain the relationship between a linear program and its dual, including strong duality and complementary slackness.

**CO5:** Formulate specialized linear programming problems, namely transportation and assignment problems and describe theoretical workings of the solution methods for transportation and assignment problems.

**CO6:** Apply the knowledge of game theory concepts to articulate real-world decision situations for identifying, analysing, and practicing strategic decisions to counter the consequences.

**CO7:** Demonstrate solution methods including graphs and linear programming to analyze and solve the Two-person, zero-sum games.

**CO8:** To understand mathematical models used in Decision Theory and Replacement Problem (Individual and Group replacement Problems both).

**CO9:** To impart the knowledge in concepts and tools of Simulation and Applications.

## **BCM: 606- Sectoral aspects of Indian economy**

After completing this course, the students will be able to:

**CO1:** Acquire the knowledge of Agriculture: Features, Agricultural Productivity and Income,

**CO2:** Understand the agricultural Finance and Agricultural Policy

**CO2:** Gain knowledge about Contract Farming, Organic Farming and Corporate Farming.

**CO3:** Become familiar about Industrial Development during the Planning Period, Industrial Policy of Govt. of India and national manufacturing policy.

**CO4:** Understand about Services Sector in India: Growth and Contribution of Services in India in Pre and Post Reform Period

**CO5:** Know the Problems of Indian Economy: Poverty, Unemployment, Inflation, Unequal distribution of Income and Wealth

**CO6:** Understand the Inter-State disparities in the Pattern of Development.

**Shree Atam Vallabh Jain College**  
**Ludhiana**

Programme  
&  
Course Outcomes

**Bachelor of Business  
Administration**  
**(B.B.A.)**

# **PROGRAM OUTCOMES (POs)**

## **Bachelor of Business Administration (BBA)**

After the completion of this programme the students will be able to:

**PO1:** Acquire the knowledge of various theories related to prevalent domestic, International, Economic and Organisational Environment.

**PO2:** Apply basic statistical skills necessary for analysis of a range of problems in accounting, marketing, management and finance.

**PO3:** Apply critical and analytical skills and methods for the identification, evaluation and resolution of complex problems.

**PO4:** Become academically excellent and would develop strategic and critical thinking in relation to business and management related issues.

**PO5:** Become skilled in the use of Computer systems used in commerce and business through Practical assignments, Exercises and demonstrations.



## **COURSE OUTCOMES (COs)**

### **BBA SEM-I**

<b>CODE</b>	<b>COURSE</b>
<b>BBA 101 A/ BBA 101 B</b>	PUNJABI/ HISTORY AND CULTURE OF PUNJAB
<b>BBA 102</b>	ORGANIZATION BEAVIOUR
<b>BBA 103</b>	FUNDAMENTALS OF INFORMATION TECHNOLOGY
<b>BBA 104</b>	MANAGEMENT CONCEPTS AND PRACTICES
<b>BBA 105</b>	FINANCIAL ACCOUNTING
<b>BBA 106</b>	ESSENTIALS OF BUSINESS ECONOMICS-I

## **BBA- 101 A Punjabi**

- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਗਿਆਨ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਭਾਸ਼ਾਈ ਸਮਰਥਾ ਵਿਚ ਵਾਧਾ ਹੁੰਦਾ ਹੈ।
- ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤਕ ਰੁਚੀਆਂ ਦਾ ਵਿਕਾਸ ਹੁੰਦਾ ਹੈ।
- ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਤੋਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਿਰਜਣਾਤਮਕ ਸੋਚ ਦਾ ਵਿਕਾਸ ਹੁੰਦਾ ਹੈ।
- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਆਪਣੇ ਭਾਵਾਂ ਨੂੰ ਲਿਖਿਤ ਅਤੇ ਮੌਖਿਕ ਰੂਪ ਵਿਚ ਵਿਅਕਤ ਕਰਨ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਭਾਸ਼ਾ ਦੀ ਵਿਆਕਰਣ ਮੁਹਾਰਤ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਹੋਰ ਭਾਸ਼ਾਵਾਂ ਨੂੰ ਅਸਾਨੀ ਨਾਲ ਸਮਝਣ ਦੀ ਯੋਗਤਾ ਪੈਦਾ ਹੁੰਦੀ ਹੈ।
- ਵਿਆਕਰਣ ਪੱਧਰ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸ਼ੁੱਧ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਉਚਾਰਣ ,ਪੜ੍ਹਨ ਤੇ ਲਿਖਣ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਸਮਾਜਿਕ ,ਰਾਜਨੀਤਿਕ ਅਤੇ ਧਾਰਮਿਕ ਮੁੱਦਿਆਂ ਪ੍ਰਤੀ ਵਿਚਾਰਾਂ ਦੇ ਨਿਰਮਾਣ ਦੀ ਸਮਰੱਥਾ ਵਿਚ ਵਾਧਾ ਹੁੰਦਾ ਹੈ।
- ਸਾਹਿਤਕਾਰਾਂ ਦੀ ਨਿੱਜੀ ਜ਼ਿੰਦਗੀ ਅਤੇ ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਗ੍ਰਹਿਣ ਕਰਨਾ।
- ਸ਼ੁੱਧ - ਅਸ਼ੁੱਧ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਪੰਜਾਬੀ ਦੇ ਸ਼ਬਦਾਂ ਦੇ ਸ਼ੁੱਧ ਰੂਪ ਨੂੰ ਪਹਿਚਾਨਣ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਲੇਖ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਮੌਜੂਦਾ ਮੁੱਦਿਆਂ ਬਾਰੇ ਜਾਣਣ ਸਮਝਣ ਅਤੇ ਆਪਣੇ ਵਿਚਾਰ ਪੇਸ਼ ਕਰਨ ਦਾ ਹੁਨਰ ਪੈਦਾ ਹੁੰਦਾ ਹੈ।
- ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਦੇ ਵਿਭਿੰਨ ਵਿਸ਼ਿਆਂ ,ਪ੍ਰਸਥਿਤੀਆਂ ,ਸਮਿਆਂ ਅਤੇ ਉਹਨਾਂ ਦੇ ਹੱਲਾਂ ਬਾਰੇ ਗਿਆਨ ਹਾਸਿਲ ਕਰਦੇ ਹਨ।

## **BBA 101B: History & Culture of Punjab**

- ਵਿਦਿਆਰਥੀ ਪੰਜਾਬ ਦੇ ਵਿਸ਼ਾਲ ਭੂਗੋਲ ਬਾਰੇ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀ ਪੰਜਾਬ ਦੇ ਵਿਸ਼ਾਲ ਇਤਿਹਾਸ ਬਾਰੇ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੇ ਧਰਮ ਦੇ ਹੋਂਦ ਵਿਚ ਆਉਣ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੀ ਸਭਿਅਤਾ ਦੇ ਹੋਂਦ ਵਿਚ ਆਉਣ ਦੇ ਇਤਿਹਾਸ ਗਿਆਨ।
- ਆਪਣੀ ਸਭਿਅਤਾ ਵਿੱਚ ਮਨਾਏ ਜਾਂਦੇ ਦਿਨ ਤਿਉਹਾਰਾਂ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- 5000 •ਬੀ.ਸੀ .ਤੋਂ ਹੁਣ ਤੱਕ ਦੇ ਪੰਜਾਬ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਪੰਜਾਬ ਦੀ ਸਲਤਨਤ ਤੇ ਰਾਜ ਕਰਨ ਵਾਲੇ ਸਾਸ਼ਕਾਂ ਦੀ ਜ਼ਿੰਦਗੀ ਤੇ ਸਾਸ਼ਨ ਕਾਲ ਬਾਰੇ ਗਿਆਨ।
- ਨਕਸ਼ੇ ਰਾਹੀਂ ਆਪਣੀਆਂ ਮਹਤਵਪੂਰਣ ਇਤਿਹਾਸਿਕ ਥਾਵਾਂ ਦਾ ਗਿਆਨ।

## **BBA-102: Organizational Behaviour**

After completing this course, the students will be able to:

**CO1:** Develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

**CO2:** Acquire theoretical and practical acquaintance of management behaviour, procedures and practices; understand the process of planning, organising, controlling, staffing and decision making, behaviour of the individuals and members of the group.

**CO3:** Develop ability to know the basic structure of management functions, policies and procedures, to know about how to manage individuals at place of work.

**CO4:** Acknowledge leadership and motivational theories which help students to develop insights and to manage work relations.

**CO5:** Understand different types of group dynamics, team development and to know the significance of organizational culture and how to deal with organisational change and work stress.

**CO6:** Analyse and Interpret different types of organisation structures, understand two-way communication process and enlarge capability to overcome or remove barriers to effective communication.

### **BBA 103: Fundamentals of Information Technology**

After completing this course, the students will be able to:

**CO1:** Describe the Definition, Features and Classification of computers, Concept of OS, Introduction to Windows.

**CO2:** Explain the Difference between Hardware and Software. Types of Software System.

**CO3:** Assess MS-Word, MS-Excel and MS-PowerPoint

**CO4:** Assess Internet, Basic Navigating inside and between Web Pages, Copying Text and Graphics from the Web, Bookmarks, Search Engines and how to perform Searches

**CO5:** Describe Intranets and Extranets, World Wide Web, the Internet Standards, E-Business Infrastructure, Future of the Internet Infrastructure

## **BBA 104: Management Concepts and Practices**

The objective of the paper is:-

**CO1:** To help the students understand the process of business management, concept of Management, its Principles and Functions and Significance of Management.

**CO2:** To understand the difference of management and administration, evolution of management thought.

**CO3:** To elaborate Planning and its Significance, types and relationship between planning and controlling. To acquaint students with decision making, its types and process and to judge the rationality of decision making.

**CO4:** To understand with easy approach about MBO, Organization and its concept, process and significance and Organization Design and Classical Theory. To get acquainted with Departmentation, Span of Control, Delegation and Decentralization.

**CO5:** To acquire theoretical and practical knowledge about Direction and Motivation, Supervision, Leadership, Coordination and Controlling. To interpret emerging issues in Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity.

## **BBA105: Financial Accounting**

**The objectives of this course is to-**

**CO1:** Familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for user of accounting information.

**CO2:** Acquire conceptual knowledge of basics of accounting, prepare ledger accounts and do journal entries accordingly.

**CO3:** Understand the preparation of Final Accounts: Trading, Profit and Loss Account and Balance Sheet of a Sole Proprietary Concern.

**CO4:** Understand the accounting procedure for Issue and Forfeiture of Shares, Reissue of Shares, Employee Stock Option Plan, Right Issue and Bonus Share.

**CO5:** Understand the Accounting procedure for Issue and Redemption of Debenture, Final Accounts of Companies.

**CO6:** Make Students understand the procedure of creation of vouchers and recording transactions, preparing reports etc.

## **BBA 106- Essentials of Business Economics-I**

**The objectives of this course is to-**

**CO1:** Demonstrate an understanding of theories and principals of microeconomics

**CO2:** Explain the determinants of demand and supply. It illustrates graphically market equilibrium, surplus and shortages, Demonstrates the impact of shifts in both market supply and demand curves on equilibrium price and output, Calculates supply and demand elasticities, identifies the determinants of price elasticity of demand and supply, and demonstrates the relationship between elasticity and total revenue.

**CO3:** Describe the production function and the Law of Diminishing Marginal Productivity; calculate and graph short-run and long-run costs of production

**CO4:** Identify the four market structures by characteristics; calculate and graph the profit maximizing price and quantity in the output markets by use of marginal analysis.

**CO5:** Understand the difference between the firm and the industry; explain and illustrate the differences between the demand curve for a perfectly competitive firm and that for a perfectly competitive industry. Understand why perfectly competitive markets are efficient

**CO6:** Describe characteristics of monopoly, monopolistic competition and oligopoly. Understand how product differentiation works in monopolistically competitive industries and how firms use advertising to differentiate their products, understanding impact on elasticity

**BBA SEM-II**

<b>CODE</b>	<b>COURSE</b>
<b>BBA 121 A/ BBA 121 B</b>	PUNJABI/ HISTORY AND CULTURE OF PUNJAB
<b>BBA 122</b>	BUSINESS STATISTICS
<b>BBA 123</b>	ESSENTIALS OF BUSINESS ECONOMICS-II
<b>BBA 124</b>	LEGAL ASPECTS OF BUSINESS
<b>BBA 125</b>	PERSONALITY DEVELOPMENT AND PROFESSIONAL SKILLS
<b>BBA 126</b>	MANAGERIAL ACCOUNTING



## BBA 121 A- Punjabi

- ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਦੇ ਗਿਆਨ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਭਾਸ਼ਾਈ ਸਮਰੱਥਾ ਵਿਚ ਵਾਧਾ।
- ਕਾਵਿ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਅੰਦਰ ਸਾਹਿਤਿਕ ਰੁਚੀਆਂ ਦਾ ਵਿਕਾਸ।
- ਸਾਹਿਤਿਕ ਰਚਨਾਵਾਂ ਦੇ ਮਾਧਿਅਮ ਤੋਂ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸਿਰਜਣਾਤਮਕ ਸੋਚ ਦਾ ਵਿਕਾਸ।
- ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਆਪਣੇ ਭਾਵਾਂ ਨੂੰ ਲਿਖਿਤ ਅਤੇ ਮੌਖਿਕ ਰੂਪ ਵਿਚ ਵਿਅਕਤ ਕਰਨ ਦਾ ਹੁਨਰ।
- ਭਾਸ਼ਾ ਦੀ ਵਿਆਕਰਣ ਮੁਹਾਰਤ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਹੋਰ ਭਾਸ਼ਾਵਾਂ ਨੂੰ ਅਸਾਨੀ ਨਾਲ ਸਮਝਣ ਦੀ ਯੋਗਤਾ।
- ਵਿਆਕਰਣ ਪੱਧਰ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸ਼ੁੱਧ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਉਚਾਰਣ ,ਪੜ੍ਹਨ ਤੇ ਲਿਖਣ ਦਾ ਹੁਨਰ।
- ਸਮਾਜਿਕ ,ਰਾਜਨੀਤਿਕ ਅਤੇ ਧਾਰਮਿਕ ਮੁੱਦਿਆਂ ਪ੍ਰਤੀ ਵਿਚਾਰਾਂ ਦੇ ਨਿਰਮਾਣ ਦੀ ਸਮਰੱਥਾ ਵਿਚ ਵਾਧਾ।
- ਸਾਹਿਤਕਾਰਾਂ ਦੀ ਨਿੱਜੀ ਜ਼ਿੰਦਗੀ ਅਤੇ ਸਾਹਿਤਕ ਰਚਨਾਵਾਂ ਬਾਰੇ ਜਾਣਕਾਰੀ ਗ੍ਰਹਿਣ ਕਰਨਾ।
- ਕਾਰੋਬਾਰੀ ਇਸ਼ਤਿਹਾਰ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਆਪਣੇ ਵਪਾਰ ਨੂੰ ਸਥਾਪਿਤ ਕਰਨ ਦੀ ਸਮਰੱਥਾ।
- ਪੰਜਾਬੀ ਕਹਾਣੀਆਂ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀ ਪੰਜਾਬੀ ਦੇ ਵਿਭਿੰਨ ਵਿਸ਼ਿਆਂ ,ਪ੍ਰਸਥਿਤੀਆਂ ,ਸਮਿਆਂ ਅਤੇ ਉਹਨਾਂ ਦੇ ਹੱਲਾਂ ਬਾਰੇ ਗਿਆਨ ਅਤੇ ਲਿਖਣ ਦੀ ਰੁਚੀ ਵਿਚ ਵਾਧਾ।
- ਵਿਸ਼ਰਾਮ ਚਿੰਨ ਨਾਲ ਵਿਦਿਆਰਥੀਆਂ ਵਿਚ ਸ਼ੁੱਧ ਸ਼ਬਦ ਲਿਖਣ ਤੇ ਅਸ਼ੁੱਧ ਸ਼ਬਦਾਂ ਨੂੰ ਪਹਿਚਾਨਣ ਦੀ ਸਮਰੱਥਾ।

## BBA 121 B- History and Culture of Punjab

- ਵਿਦਿਆਰਥੀ ਪੰਜਾਬ ਦੇ ਵਿਸ਼ਾਲ ਭੂਗੋਲ ਬਾਰੇ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀ ਪੰਜਾਬ ਦੇ ਵਿਸ਼ਾਲ ਇਤਿਹਾਸ ਬਾਰੇ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੇ ਧਰਮ ਦੇ ਹੋਂਦ ਵਿਚ ਆਉਣ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਵਿਦਿਆਰਥੀਆਂ ਨੂੰ ਆਪਣੀ ਸਭਿਅਤਾ ਦੇ ਹੋਂਦ ਵਿਚ ਆਉਣ ਦੇ ਇਤਿਹਾਸ ਗਿਆਨ।
- ਆਪਣੀ ਸਭਿਅਤਾ ਵਿੱਚ ਮਨਾਏ ਜਾਂਦੇ ਦਿਨ ਤਿਉਹਾਰਾਂ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- 5000 •ਬੀ.ਸੀ .ਤੋਂ ਹੁਣ ਤੱਕ ਦੇ ਪੰਜਾਬ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਦੇਸ਼ ਦੀ ਵੰਡ ਵਿਚ ਪੰਜਾਬ ਦੀ ਵੰਡ ਦੇ ਇਤਿਹਾਸ ਦਾ ਗਿਆਨ।
- ਪੰਜਾਬ ਦੀ ਸਲਤਨਤ ਤੇ ਰਾਜ ਕਰਨ ਵਾਲੇ ਸਾਸ਼ਕਾਂ ਦੀ ਜ਼ਿੰਦਗੀ ਤੇ ਸਾਸ਼ਨ ਕਾਲ ਬਾਰੇ ਗਿਆਨ।
- ਨਕਸ਼ੇ ਰਾਹੀਂ ਆਪਣੀਆਂ ਮਹਤਵਪੂਰਣ ਇਤਿਹਾਸਿਕ ਥਾਵਾਂ ਦਾ ਗਿਆਨ।

## **BBA 122: Managerial & Soft Skills Management**

The basic objective of this paper is:-

**CO1:** To develop the personality of the students to achieve excellence in their career development.

**CO2:** To understand about Personal Development & Interpersonal Relationship, The Self Concept and Self-Management Techniques and to elaborate Tips to Enhance Interpersonal Relationship, Team Building, Ethical Dilemmas, Culture in Job and Improving Personal Memory and Other Skills.

**CO3:** To acquaint the students with Career Development, The Career Autobiography, Job Search Process, Organizational Career and the Global Leaders Study and Resume Writing.

**CO4:** To impart knowledge about Communication Planning, Public Speaking, Group Discussion, Presentation Skills and Non-Verbal Communication and Other Skills like Negotiation Skills, Leadership.

## **BBA123: Essentials of Business Economics-II**

The basic objective of this paper is to:-

**CO1:** Explain the meaning of economics and how economists use economic models. It relates factors that determine national income such as consumption, saving and investment.

**CO2:** Understand the theories and principals in macroeconomics and explain how economic indicator like GDP, National income are used to assess the state of the economy

**CO3:** Describe and calculate unemployment and examine causes and types of unemployment, including cyclical, frictional, structural, and natural unemployment.

**CO4:** Use the AD-AS model to explain the equilibrium levels of real GDP and price level and examine factors that shift aggregate supply and aggregate demand. It Illustrate economic growth, unemployment, and inflation using the AS/AD model

**CO5:** Explain the Classical model of income and employment and describes the situation of full employment in the economy

**CO6:** Describe the Keynesian economics with its policy implications. Compares the Keynesian model of income and employment with classical model and describes the significance of Keynes theory.

**CO7:** Explain the definition, causes and effects of inflation and explains economic policies for growth.

## **BBA 124: Business Laws**

After completing this course, the students will be able:

**CO1:** To understand the meaning of Contract, Characteristics and Kinds of contracts, Essentials of a Valid Contract- Offer and Acceptance, Consideration, Contractual Capacity, Free Consent, Legality of Objectives, Void Agreements.

**CO2:** To elucidate various modes of Discharging the contract including Breach and its Remedies.

**CO3:** To acquire knowledge about entering into special contracts like indemnity, guarantee, bailment, pledge and agency including the remedies available to the parties for the breach of contracts.

**CO4:** To hold grip on basics of Sales of Goods Act including conditions, warranties, Transfer of Ownership in Goods including Sale by Non- Owners.

**CO5:** To understand the concepts of Performance of Contract of Sale, Unpaid Seller- Meaning and Rights of An Unpaid Seller against the Goods and the Buyer

**CO6:** To acquire knowledge about the provisions of Factories Act regarding health, safety and welfare of workers with additional provisions regarding employment of women, young person, Children and Leave with Wages.

## **BBA125: Personality Development and Professional Skills**

This course deals with personality development, creativity skills, and ethics in business and help students to acquire a range of useful strategies and other skills for enhancing their professional effectiveness. The objectives of the course are :

**CO1:** To develop interpersonal skills and enhancing interpersonal skills.

**CO2:** To improve personal skills like: reading skills, problem solving skills, creativity skills, listening skills and time management skills.

**CO3:** To familiarize the students with career development skills like: Public speaking, presentation skills, group discussion, job interviews, resume writing and job application writing skills.

**CO4:** To acquaint the students with team building and negotiation skills, conflict resolution methodology and team behaviors.

**CO5:** To make the students understand the concept of work culture, ethics and stress management and strategies for capacity building.

**CO6:** Familiarize the students with the skills of non-verbal communication and work place etiquettes etc.

## **BBA 126: Managerial Accounting**

### **The objectives of this course are to:-**

**CO1:** Acquaint the students with concepts of cost and management accounting and their application in managerial decision making.

**CO2:** Provide Knowledge about Origin, Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting.

**CO3:** Understand the Nature, Importance and Limitations of Financial Statements.

**CO4:** Understand various Tools of Financial Analysis such as Trend Analysis, Common Size Financial Statements and Comparative Financial Statements

**CO5:** Prepare Cash Flow and Funds Flow statements this helps them in planning for intermediate and long-term finances.

**CO6:** Calculate various accounting ratios and analyse and interpret the liquidity, solvency, turnover and profitability by these ratios.

**CO7:** Understand the Development of the know-how and concept of marginal costing with practical problems and applications of Marginal costing.

**CO8:** Understand different Cost concepts, Classification of costs, Absorption and Marginal Costing.

**CO9:** Acquire in depth indulgent of cost accounting principles for identification, analysis and interpretation of cost components and ascertainment using various costing methods and procedures.

**BBA SEM-III**

<b>CODE</b>	<b>COURSE</b>
<b>BBA 201</b>	ENGLISH AND BUSINESS COMMUNICATION SKILLS
<b>BBA 202</b>	OPERATION RESEARCH
<b>BBA 203</b>	MARKETING MANAGEMENT
<b>BBA 204</b>	ECONOMICS OF MONEY AND BANKING
<b>BBA 205</b>	REGULATORY FRAMEWORK OF COMPANIES
<b>BBA 206</b>	DIRECT TAX LAWS

## **BBA 201: English and Business Communication skills**

The course will enrich the students to

**CO1:** interact with their peers and friends in business English

**CO2:** succeed in global business with multilingual communications skills

**CO3:** inculcate strong pronunciation as well as the ability to express themselves

**CO4:** increase sustainability and career progression in the workplace

**CO5:** develop high- end interpersonal and networking skills

**CO6:** develop clear and lucid writing skills

**CO7:** assist in communicating more meticulously

**CO8:** express themselves in the most convincing ways

**CO9:** draft empathetic social communication in business dealings

**CO10:** have a better and impressive personality



## **BBA202: Operations Research**

After completing this course, the students will be able to:

**CO1:** Understand concepts, scope and techniques of operations research for business decision making.

**CO2:** Appropriately formulate linear programming models and apply OR techniques to solve Linear programming problems.

**CO3:** Propose the strategy using decision making method under uncertainty and game theory.

**CO4:** Understand and interpret variety of problems such as assignment, transportation and travelling salesman, etc.

**CO5:** Solve multilevel decision problems and different real-life situations using Sequencing and Queuing techniques.

## **BBA 203: Marketing Management**

After completing this course, the students will be able to:

**CO1:** List the foundation terms, concepts and principles of marketing.

**CO2:** Classify the marketing environment and learn how to cope with changing marketing forces.

**CO3:** Use the various essential tools and techniques for effective marketing practice.

**CO4:** Examine relationship between marketing and other management functions.

**CO5:** Illustrate various marketing decision related to product, price, place and promotions.

**CO6:** Recommend the various marketing strategies for Service Marketing, Rural marketing, Marketing Research, Advertisement and Sales Management etc.

## **BBA 204: Economics of Money and Banking**

After completing this course students will be able to:

**CO1:** Understand basic concepts of economics and money banking.

**CO2:** Learn the nature and functions of money, monetary systems, demand and supply of money, monetary policy, and monetary transmission mechanism.

**CO3:** Understand Keynesian model and Monetarist model

**CO4:** Understand the concept of neutralization of money.

**CO5:** Learn functions of Central, Commercial and International banking, international liquidity.

**CO6:** Learn WTO and GATT, e-banking, I-banking and Electronic Fund Transfer.

## **BBA 205: Regulatory Framework for Companies**

After completion of this course the student will be able:

**CO1:** To Understand the Meaning and Definition of Company, its Characteristics & Concept of Lifting of Corporate Veil and kinds of companies.

**CO2:** To Acknowledge the steps in formation of Company and explicate the three important documents for incorporation and commencement of Business of Company: Memorandum of Association, Articles of Association and Prospectus.

**CO3:** To elucidate the alteration of MOA, AOA and consequences of misrepresentation in prospectus and to specify various types of shares and share capital.

**CO4:** To recognize about the Appointment, Qualification, Rights, Responsibilities, Liabilities and Disqualification of Directors.

**CO5:** To understand the need and provisions of holding various meetings such as: Statutory, Annual, Extra ordinary and Board Meetings.

**CO6:** To obtain knowledge about Objectives, Establishment and Management of SEBI, Functions and Powers of SEBI, Securities Appellate Tribunal (SAT).

## **BBA 206: Direct Tax Laws**

**The objectives of this course are to:-**

**CO1:** Make students aware about the basic structure of taxation in India

**CO2:** Define the procedure of direct tax assessment.

**CO3:** Identify the five heads of Income Tax in which income can be categorised.

**CO4:** Understand clubbing provisions, aggregation of income after set-off and carry forward of losses.

**CO5:** Compute total income and avail the different deductions so as to minimise the taxable income.

**BBA SEM-IV**

<b>CODE</b>	<b>COURSE</b>
<b>BBA 221</b>	ENGLISH AND BUSINESS COMMUNICATION SKILLS
<b>BBA 222</b>	PROJECT MANAGEMENT
<b>BBA 223</b>	RESEARCH METHODOLOGY
<b>BBA 224</b>	HUMAN RESOURCE MANAGEMENT
<b>BBA 225</b>	GOODS AND SERVICES TAX
<b>BBA 226</b>	DATABASE MANAGEMENT SYSTEM

## **BBA 221: English and Business Communication skills**

The course will enrich the students to:

**CO1:** interact with their peers and friends in business English

**CO2:** succeed in global business with multilingual communications skills

**CO3:** inculcate strong pronunciation as well as the ability to express themselves

**CO4:** increase sustainability and career progression in the workplace

**CO5:** develop high- end interpersonal and networking skills

**CO6:** develop clear and lucid writing skills

**CO7:** assist in communicating more meticulously

**CO8:** express themselves in the most convincing ways

**CO9:** draft empathetic social communication in business dealings

**CO10:** have a better and impressive personality

## **BBA222: Project Management**

After completing this course, the students will be able to:

**CO1:** Acquire basic knowledge of different facets of Project Management.

**CO2:** Assess various steps in generating and screening of the ideas involving Environment monitoring and project rating index.

**CO3.** Understand the feasibility study analysis for various projects.

**CO4:** Recommend techniques of Project Evaluation and Project Appraisal.

**CO5:** Understand Project organization and control using PERT, CPM, Cost and Time over run.

**CO6:** Framing of Project report and understanding requirements and methods of project report.



## **BBA223: Research Methodology**

After completing this course, the students will be able to:

**CO1:** Describe the Meaning, Objectives and Process of Research, Research Methods in Social Sciences, Exploratory, Descriptive and Experimental Research.

**CO2:** Outline the Applications and Limitations of Research Methods and Sampling Design

**CO3:** Explain Techniques for Data Collection; Primary and Secondary Sources, Primary Sources-Consumers and Trade Survey, Including Consumer Panels and Retail Auditing.

**CO4:** Recommend the Qualitative Techniques of Data-Collection and application including questionnaire Designing and protesting.

**CO5:** Assess difficulties in Measurement and Concepts of Validity and Reliability; Attitude Measurement General Methods; Scaling Techniques: Thurston, Likert, and Semantic Differentials

**CO6:** Construct Report Writing and Presentation of various reports

## **BBA 224: Human Resource Management**

After completing this course students will be able to:

**CO1:** Familiarize themselves with the different aspects of managing human resource in the organization.

**CO2:** Learn that in present complex and rapidly changing environment, no business can grow without effective management of human resources.

**CO3:** Understand the Recent trends and challenges in HRM.

**CO4:** Learn the concept of recruitment, selection, Training, Transfer and promotions.

**CO5:** Understand HR Policies, HRIS, Kinds and techniques of HR research and HR audit.

**CO6:** Learn how to apply appropriate knowledge and skills for acquisition and retention of human resources in organizations.

## **BBA 225: Good & Services Tax (GST)**

### **The objectives of this course are to:-**

**CO1:** Compare the previous tax system and the present GST regime to critically examine the strengths and weaknesses of both systems.

**CO2:** Understand the comprehensive structure of GST along with basic principles underlying the indirect system of taxation in India.

**CO3:** Determine taxable event, taxable person, time, place and value of supply for implementation of SGST, CGST and IGST.

**CO4:** Get a better understanding of the registration process for claiming input tax credit and requirement of filing various forms and documents like tax invoice, debit note, credit note and bill of supply etc.

**CO5:** Describe the powers and functions of GST Council and its role in the administration of GST.

**CO6:** Basic understanding of the procedures regarding prosecutions and appeals under GST.

## **BBA 226: DATABASE MANAGEMENT SYSTEM**

After completing this course, the students will be able to:

**CO1:** Describe Database, File Oriented Systems, Database Management Systems, Advantages and Disadvantages of DBMS, Three Tier Architecture of DBMS, Client Server Architecture, Introduction to Distributed Databases, Components of DBMS.

**CO2:** Explain Hierarchical, Network, Relational, E-R Model – Concepts, E – R diagrams, Structure of Relational Data Model, Keys, Integrity Constraints, DDL, DML

**CO3:** Describe the Relational Algebra, Performing Operations Unions, Intersections, difference, Cartesian product, Projection, Selection, Joint.

**CO4:** Explain the Basic Operations of Relational Calculus, Writing Queries in Relational Calculus, Difference between Triple Relations, Calculus and Domain Relational Calculus and Between Relational Algebra and Relational Calculus.

**CO5:** Describe the Normalization and its Need, Normal Forms, Functional Dependencies, Anomalies, Concepts of Database Securing, Integrity, Database Failures and Recovery Techniques.

**CO6:** Perform DDL Commands to Create, Alter, Rename, Delete Tables, DML Commands to Insert, Update and Delete the Records, Giving Queries to RDBMS, DCL Commands for Granting, Revoking Privileges and Creating Users

**BBA SEM-V**

<b>CODE</b>	<b>COURSE</b>
<b>BBA 301</b>	INSURANCE AND RISK MANAGEMENT
<b>BBA 302</b>	INTERNATIONAL BUSINESS
<b>BBA 303</b>	BUSINESS ENVIRONMENT
<b>BBA 304</b>	ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT
<b>BBA 305</b>	CONSUMER BEHAVIOUR
<b>BBA 306</b>	SALES AND DISTRIBUTION MANAGEMENT

## **BBA 301: Insurance and Risk Management**

The objective of this course is to familiarize students with the principles and practices being followed in the insurance sector. The students will also learn risk management process and applications. After completing course the students will be able to:

**CO1:** Understand the concept, functions and relevance of insurance for individual, Business and society.

**CO2:** Acquire knowledge about fundamental and general Principles of Insurance.

**CO3:** Identify various types of insurance policies.

**CO4:** Identify the legal rules of Insurance under IRDA Act, 1999.

**CO5:** Recognize, evaluate and manage various business risks.

**CO6:** Use techniques of minimizing and handling of Commercial Property risk.

**CO7:** Acquire knowledge about policies and contracts–business liability and Risk Management insurance and workers' compensation and risk financing.

## **BBA 302: International Business**

After completion of this course, the learner will be able to:

**CO1:** Explain the concepts, importance and dynamics of international business.

**CO2:** Gain knowledge about Modes of entry in international business.

**CO3:** Get knowledge about trends in World trade and prevailing environment along with Theories of International Trade.

**CO4:** Get deep insight into Developments and Issues in International Business like FDI, joint ventures, acquisitions and greenfield investments along with Regional Economic Co-operation.

**CO5:** Obtain knowledge about trends in India's Foreign Trade and EXIM Policy.

### **BBA 303: Business Environment**

After Completing this course,the students will be able to :

**CO1:** Acquire knowledge of various environmental Factors that have major repercussions on business.

**CO2:** Sharpen their mind to watch and update the changes that occur constantly in the environment related to business sphere.

**CO3:** Acquaint themselves with various environmental factors that create a profound impact on Business Organization.

**CO4:** To Analyze and understand the implications of different Macro Economics Policies implemented by the Government.

**CO5:** Learn About various stock exchange rules that will help them in their further endeavour.



## **BBA 304: Entrepreneurship & Small Business Management**

**The objectives of this course are :-**

**CO1:** To familiarize the students with Entrepreneurship and qualities of an Entrepreneur and help them to understand various issues involved in setting up a private enterprise.

**CO2:** To enable students to understand Project formulation and Entrepreneurship development.

**CO3:** To acquaint the students with various EDPs Schemes, knowledge of Entrepreneurial skills.

**CO4:** To enable them to understand the various strategies and methods of mobilizing resources and how to make use of subsidies offered by the Government.

**CO5:** To enable them to understand various opportunities and challenges in carry in a new business.

**CO6:** To make them aware about EDI and other training institutes in Entrepreneurship.

**CO7:** To make them aware about the various procedure for setting up a small-scale unit and various Government and non- Government policies available for setting up SSI.

**CO8:** To enable them to understand the Role of SSI in Economic development.

## **BBA 305: Consumer Behaviour**

After completing this course, the students are able

**CO1:** To understand the process of consumer behaviour, its issues and dimensions, various internal and external factors that influence consumer behaviour.

**CO2:** To identify the determinants of Consumer Behaviour by studying the concepts of Motivation, perception, Learning and attitude.

**CO3:** To equip themselves with the knowledge of Consumer Decision Making Process and Cognitive Dissonance.

**CO4:** To learn the concepts of Role of Consumer Involvement, Customer Satisfaction and Consumer behaviour- interdisciplinary approach.

**CO5:** To understand the role of consumer behaviour in marketing strategy.

## **BBA 306: Sales and Distribution Management**

The purpose of this paper is

**CO1:** To acquaint the student with the concepts which are helpful in developing a sound sales and distribution policy and in organizing and managing sales force and marketing channels.

**CO2:** To understand about Sales Management, Sales Force and Salesmanship. To get acquainted with Personal Selling and theories of personal selling.

**CO3:** To give a brief learning regarding Sales forecasting and different methods adopted to forecast sales, Sales Budget – its Importance, process and uses of sales budget. To impart the knowledge about Sales territory and considerations in allocation of sales territory and Sales Quota, fixation of Sales Quota and its Administration.

**CO4:** To explore various Physical Distribution and Channels of Distribution, Its functions, selection & motivation of intermediaries. To acquaint students with Market Logistics and supply chain management.

**CO5:** To develop ability to know about Distribution warehousing and its modern Concepts, Functions, Types & features of warehousing, Automation in warehousing and International Sales and Distribution management.

**BBA SEM-VI**

<b>CODE</b>	<b>COURSE</b>
<b>BBA 321</b>	BUSINESS POLICY AND STRATEGY
<b>BBA 322</b>	PRODUCTION AND OPERATIONS MANAGEMENT
<b>BBA 323</b>	SOCIAL AND ETHICAL ISSUES IN BUSINESS
<b>BBA 324</b>	PROJET REPORT AND VIVA VOCE
<b>BBA 325</b>	ADVERTISEMENT AND BRAND MANAGEMENT
<b>BBA 326</b>	MARKETING OF SERVICES

## **BBA 321: Business Policy and Strategy**

The course structure gives an insight into the strategic planning process done by organizations. The student is required to learn basics of that how a strategy is formed and finally implemented by organizations. After completing this course, the students will be able to:

**CO1:** Develop an understanding of the basic inputs in making and implementing Strategic decisions.

**CO2:** Identify issues and application of practices involved in strategic management.

**CO3:** Acquire knowledge of Environmental Appraisal and scanning techniques and Internal Appraisal techniques.

**CO4:** Differentiate between strategic Intent, Vision, and Mission.

**CO5:** Understand the Corporate and Business level strategies.

**CO6:** Understand the Strategy implementation, Resource allocation, Projects and Procedural issues.

**CO7:** Differentiate between Strategic and Operational Control.

**CO8:** Understand the Organizational systems and Techniques of strategic evaluation.

## **BBA 322: Production and Operations Management**

After completion of this course, the learner will be able to:

**CO1:** Describe the concepts, functions, scope, types of Production System along with the objectives and functions of production management and the role of plant layout /location in enhancing productivity and competitiveness.

**CO2:** Analyse and evaluate various types of production and controlling systems and discuss the factors that affect production control.

**CO3:** Expand knowledge regarding product quality control and set of techniques and tools for process improvements like TQM, SIXSIGMA.

**CO4:** Gain knowledge about material handling, Inventory Control to enhance productivity of material.

**CO5:** Get deep insight into the work, method and time study required for production and operation management which will help them to build career in manufacturing, product planning and development.

**CO6:** Gain knowledge of Maintenance Management and Statistical Quality Control.

### **BBA 323: Social and Ethical Issues in Business**

After completing this course, the students will be able to:

**CO1:** Acquire the knowledge of various Business Ethics which contribute substantially in the achievement of Corporate Excellence.

**CO2:** Become aware about the acts which a corporate should follow.

**CO3:** Understand that adoption of Business ethics helps the Corporate bodies to reach to maximum heights.

**CO4:** Become aware that Business Ethics discourages corporate wrong doing.

**CO5:** Understand the importance of Ethical Conduct for Business and Community.

**CO6:** Analyse the Employee conditions and Business Ethics affecting them.

## **BBA 324: Project Report and Viva Voce**

After completion of the Project and appearing in the VIVA VOCE the students will be able to:

**CO1:** Understand the meaning of Research and would be able to develop a research problem or design.

**CO2:** Apply Cognitive Strategy in various areas of research.

**CO3:** Collect, Interpret and Critique data to resolve a research question or evaluate a design.

**CO4:** Communicate research findings.

**CO5:** Apply and Evaluate methodology throughout the project.

**CO6:** Try hands on structured and scientific research models



## **BBA 325: Advertisement and Brand Management**

After completing this course the students will be able to:

**CO1:** Get acquainted with the scope, need & importance; types & classification of advertisement, advertising & the promotion mix.

**CO2:** Understand the Advertising Objectives-DAGMAR, determining advertising budgets: Advertising planning and strategy, creative strategy development and implementation

**CO3:** Get familiarized with the Key factors influencing media planning; setting media objectives, media decisions; media class, media vehicle & media

option; Scheduling: flighting, pulsing & continuous; developing media strategies

**CO4:** Know the concept, nature, importance, brand evolution, brand life cycle, brand v/s generics, associating feelings with a brand; branding challenges and opportunities; Brand Identity and the brand loyalty.

**CO5:** Understand the concept and measures of brand equity, cost, price and consumer based methods, sustaining brand equity.

**CO6:** Get knowledge about concept, measures and formulation of brand personality.

**CO7:** Understand the repositioning, Celebrity Endorsement, Brand Extension, Differential Advantage, Strategies for Competitive Advantage.

## **BBA 326: Marketing of Services**

The objectives of this course are :-

**CO1:** To Enable the students to apply marketing concepts and principles to the unique challenges and opportunities of services marketing to create customer value.

**CO2:** To introduce about Services Marketing differentiating goods from services, Understanding Consumer Behaviour and markets: Consumer purchase process, Expectations and Perceptions.

**CO3:** To impart knowledge about Market Segmentation and positioning of services, Services Design and Development, Service blue printing and Pricing of services.

**CO4:** To introduce about Services Distribution Management: Distributing services, Implementing Services Marketing, Defining and Measuring Service Quality; The GAP Model; Customer Feedback and Service Recovery and Managing relationships and building loyalty.

**Shree Atam Vallabh Jain College  
Ludhiana**

**Programme  
&  
Course Outcome**

**Master of Commerce  
(M.Com)**

## **PROGRAM OUTCOMES (POs)**

After completion of this Program the students will be able to:

**PO1:** Update themselves with the sound knowledge of Concepts, Structure and nature of Business Finance.

**PO2:** Disseminate the knowledge regarding various aspects of Financial accounting, its principles and the latest application-oriented accounting methods.

**PO3:** Develop the decision making skill regarding various costing methods and practical applications of management accounting principles.

**PO4:** Inculcate the knowledge of business and the techniques of managing the business with special focus on marketing, Insurance and banking theory law and practices.

**PO5:** Expand their horizon of knowledge in all the spheres of commerce including entrepreneurial development.

**PO6:** Acquire knowledge of various application oriented research techniques and would have knowledge on how to use these techniques in business related problems.

## **COURSE OUTCOMES (COs)**

### **M.Com Semester I**

<b>CODE</b>	<b>COURSE</b>
<b>MC 101</b>	MANAGERIAL ECONOMICS
<b>MC 102</b>	QUANTITATIVE METHODS FOR BUSINESS
<b>MC 103</b>	MODERN ACCOUNTING THEORY & REPORTING PRACTICES
<b>MC 104</b>	ORGANIZATION THEORY AND BEHAVIOUR
<b>MC 105</b>	MARKETING MANAGEMENT
<b>MC 106</b>	MANAGEMENT INFORMATION SYSTEM
<b>MC 107</b>	WORKSHOP ON IT APPLICATIONS IN COMMERCE

## **MC 101: Managerial Economics**

After completing this course, the students will be able to:

**CO1:** Comprehend the nature and scope of Managerial Economics and its role in business decision making Process.

**CO2:** Analyse the various objectives, constraints and functionality of the firm.

**CO3:** Asses the concepts, theories of profit and the important tools and techniques of optimisation used by the firm.

**CO4:** Examine some fundamental economic concepts concerned with the consumer behaviour including demand functions, elasticity of demand and consumer equilibrium with Cardinal utility , indifference curve analysis and Revealed preference theory.

**CO5:** Understand the decision making of the firm and industry regarding Price and Output determination under different market forms, Pricing Practices including Pricing of multiple products , Transfer Pricing and the Risk analysis using probability distribution and utility theory.

**CO6:** Know the relationship between the technological change , productivity of labour and market structure and acquaint themselves with the technological environmental forecasting.

## **MC 102 - Quantitative Methods for Business**

After completion of this course the student will be able to:

**CO1:** Acquire conceptual knowledge of Probability and Probability Distribution and Application of Probability Rules.

**CO2:** Equip themselves with the knowledge of population, sample and sampling distribution, parameters and statistics, Central limit theorem and Statistical Estimation.

**CO3:** Acquaint students with the concept of Hypothesis Formulation and testing procedure - Type I and Type II errors – one tail and two tail tests, Concept of Standard Error - Confidential limits etc.

**CO4:** Acquaint students with the procedure and applications of some of the important statistical tests on large samples as well as on small sample (like Z-test, t-test, F test and ANOVA etc.)

**CO5:** Understand the concepts and techniques of Statistical Quality Control and Decision Tree Analysis and their applications in business and economic situations.

## **MC 103 - Modern Accounting Theory & Reporting Practices**

After completing this course, the students will be able

**CO1:** To understand the convergence of the Indian Accounting Standards with the IFRS.

**CO2:** To equip themselves with the required knowledge of International financial reporting standards and practices.

**CO3:** To achieve a clear conceptual understanding of the IFRS and possess sufficient knowledge expected out of an expert.

**CO4:** To acquaint themselves with the knowledge of Regulatory and Financial Reporting Framework.

**CO5:** To understand the various elements of financial statements as per International Financial Reporting Standards.

**CO6:** To familiarize themselves with presentation and additional disclosures as per International Financial Reporting Standards

**CO7:** To Integrate the knowledge of preparation of external financial reports for single entities as per International Standards



## **MC104: Organization Theory and Behaviour**

After completing this course, the students will be able

**CO1:** To know the Classical, Neo - classical and Contemporary theories of organization.

**CO2:** To understand the formal and informal structure, Flat and Tall structures And bureaucratization of organizations

**CO3:** To learn about Organizational Behaviour Concepts, determinants, models, challenges and opportunities of OB.

**CO4:** To know the individual behaviour determinants, personality, perception and Group Decision making.

**CO5:** To get familiar with motivation and leadership theories

**CO6:** To get knowledge about the power, conflict and transactional analysis.

**CO7:** To understand the causes of conflict and stress and its resolution

## **MC 105: Marketing Management**

After Completing this Course, the students will be able to:

**CO1:** Understand the basic concepts, principles and relevant functional areas of marketing management and its application to a new or existing business.

**CO2:** Develop their conceptual and analytical skills to be able to manage marketing operations of a business firm and identify and resolve the problems pertaining to marketing management.

**CO3:** Develop skills of organizing, analyzing and synthesizing information and data in order to reveal patterns, and manage them to derive insights related to various functional areas of marketing management.

**CO4:** Analyze elements of a brand and explain how the brand-building process contributes to the success of products or services.

**CO5:** Plan and conduct an investigation into an organization's marketing strategy, and communicate findings in an appropriate format.

**CO6:** Develop marketing strategies after analyzing and coordinating each functional area of marketing.

**CO7:** Understand the significance of innovation and research & development in the achievement of business goals.

## **MC106: Management Information System**

After completion of this course the student will be able:

- CO1:** To develop an understanding of fundamental concepts of information systems and evaluate the role of information systems in today's competitive business environment.
- CO2:** To understand the process of information generation, processing, storage & dissemination and ways to manage the information overload.
- CO3:** To acquaint with the process of system development, approaches and methodologies.
- CO4:** To get basic knowledge of various information systems and their usage in effective decision making.
- CO5:** To identify the various threats to the information and learn the ways to secure the information.
- CO6:** To use knowledge and skills related to digital technologies in order to enhance business administration and decision making.

## **M.Com Semester II**

<b>CODE</b>	<b>COURSE</b>
<b>MC 201</b>	BUSINESS ENVIRONMENT
<b>MC 202</b>	RESEARCH METHODOLOGY IN COMMERCE
<b>MC 203</b>	FINANCIAL MANAGEMENT AND POLICY
<b>MC 204</b>	PRODUCTION AND MATERIALS MANAGEMENT
<b>MC 205</b>	OPERATIONS RESEARCH
<b>MC 206</b>	BUSINESS POLICY AND STRATEGIC MANAGEMENT
<b>MC 207</b>	SUMMER TRAINING REPORT AND VIVA VOCE

## **MC 201: Business Environment**

After completing this course, the students will be able to:

**CO1:** Understand the changing dimensions of Business Environment including its impact on policy formulation and analyse the environmental forecasting techniques.

**CO2:** Evaluate the impact of Economic Reforms in India and overview the strategies, competitive strengths and growth of Multi-National Corporations under Foreign Investment policy in India.

**CO3:** Review the important dimensions of Government regulatory policies including industrial policies since independence, Foreign direct investment policy. Fiscal Policy, Monetary Policy and their impact on Indian Economy.

**CO4:** Analyse the Indian Financial system including working , structure and recent developments of Money market and Capital market in India.

**CO5:** Familiarize with the Legal Framework of the country including Consumer Protection Act 1986, Right to Information and Right to Service Acts and their implications for Business.

## **MC 202 - Research Methodology in Commerce**

After completion of this course the student will be able to:

**CO1:** Acquire conceptual knowledge of Research, methods and steps of conducting research, Sources of data collection, testing hypothesis etc.

**CO2:** Understand the use of the library & organization of material for conducting research.

**CO3:** Equip the students with in-depth knowledge of Sampling Method – Observation Method – Case Study Method – Interview Method – Survey Method – Experimental Method – Questionnaire Method - Library Method – Documentary Method – Suitable Combination & Selection of Method

**CO4:** Understand the methods and ways of Presentation of data and analysis of data.

**CO5:** Understand the concept of Multivariate analysis –multiple regression, discriminate analysis, conjoint analysis, factor analysis, cluster analysis

**CO6:** Prepare research report; understand its ingredients and constructions of research report – procedure of preparation of reference and bibliography.

## **MC 203 - Financial Management and Policy**

After completing this course, the students will be able-

**CO1:** To acquaint themselves with basic analytical techniques and methods of financial management of business firms.

**CO2:** To demonstrate the applicability of the concept of Financial Management to understand the managerial decisions and corporate capital structures.

**CO3:** To understand the various techniques/methods for choosing best alternative among various investment proposals.

**CO4:** To develop awareness of various Determinants of Capital Structure Decision Approach to Estimate the Target Capital Structure Variations in Capital Structures.

**CO5:** To develop an understanding of determinants and need of Working Capital.

**CO6:** To acquire theoretical & practical knowledge of various dividend models.

## **MC 204 - Production and Materials Management**

Objectives of this course are -

**CO1:** To impart knowledge regarding production and management techniques, process, tools, and acquaint the students with the knowledge of marketing functions, techniques and strategies.

**CO2:** To understand about Materials Management, Inventory Control, Introduction to purchasing, Functions, procedure of purchasing and Selection Sources of Supply, Negotiation with Suppliers.

**CO3:** To acquaint students with Price determination; Price Cost Analysis, Quality determination and control value analysis and Forecasting of demand.

**CO4:** To learn the concept of Business Location & Layout, Installation of facilities and Principles and Types of Facilities Layout. To analyse and interpret PERT / CPM - Network Crashing.

**CO5:** To learn Work Study its Objectives, Scope and Uses along with Methods Study, Work Measurement, Performance Rating Standard Time.



## **MC 205: Operations Research**

After Completing this Course, the students will be able to:

**CO1:** Understand the concepts and techniques of operations research for business decision making.

**CO2:** Acquire required skills to solve various problems of O.R.

**CO3:** Understand the characteristics of different types of decision-making environments and the appropriate decision making approaches and tools to be used in each type.

**CO4:** Build and solve Transportation Models and Assignment Models.

**CO5:** Design new simple models, like: PERT & CPM to improve decision-making and develop critical thinking and objective analysis of decision problems.

## **MC 206: Business Policy and Strategic Management**

After completion of this course the student will be able:

- CO1:** To identify the environmental issues which have direct and indirect impact on business policy and strategic decisions of corporates.
- CO2:** To develop an understanding of the making corporate strategic decisions and get familiar with the issues and practices involved.
- CO3:** To build skills in conducting strategic analysis of competitive situations of various industries and develop strong understanding of the competitive challenges of a global market environment.
- CO4:** To cultivate skills for making and implementing effective functional strategies for growth and sustainability of business.
- CO5:** To understand the ethical behavior and be aware of the importance of ethical behavior, core values, and socially responsible management practices in the conduct of a company's business.
- CO6:** To assess the challenges faced by managers in implementation and evaluation of various strategies based on the nature of business, industry, and cultural differences.
- CO7:** To appreciate the role of technology/E-Commerce in growth of present day business and to identify the challenges posed by technology.

## **MC. 207- Summer Training Report and Viva Voce**

After completion of the training and preparing the report, the students will be able to:

**CO1:** Develop conceptual and applied research skills as well as competencies required for effective problem solving and right decision making.

**CO2:** Gain opportunity to work in various types of situations.

**CO3:** Explore career alternatives for future by assessing their interests and abilities in their field of study.

**CO4:** Develop work habits and attitudes necessary for job success.

**CO5:** Practice and improve their industry skills while also learning how to work.

**CO6:** Articulate and apply principles learned in and outside of the classroom to a specific job.

### **M.Com Semester III**

<b>CODE</b>	<b>COURSE</b>
<b>MC 301</b>	BUSINESS PERFORMANCE MEASUREMENT
<b>MC 302</b>	TAX PLANNING AND MANAGEMENT
<b>MC 303</b>	INTEEGRATED MARKETING COMMUNUCATION AND BRAND EQUITY
<b>MC 304</b>	MARKETING RESEARCH
<b>MC 305</b>	HUMAN RESOURCE DEVELOPMENT
<b>MC 306</b>	INDUSTRIAL RELATIONS

## **MC 301 - Business Performance Measurement**

After completing this course, the students will be able to:

**CO1:** Understand need and importance, historical overview of Corporate Performance Measurement

**CO2:** Familiarize with role of Product Costing in price estimates and profit management; techniques to measure and enhance profitability and quality of products and services

**CO3:** Acquaint with modern techniques of business performance measurement like Activity Based Costing & Management, Target and Kaizen costing; Benchmarking and Environmental Costing; Strategic Profitability Analysis and EVA; Balance Score Card; Throughput Accounting

**CO4:** Learn the process and role of setting of Performance Goals and Incentives, and the use of diagnostic tools and control

**CO5:** Recognise the importance of Management Information System as well as Management Control System for the efficient and effective performance of a business

**CO6:** Understand various aspects of Responsibility Accounting and Transfer Pricing

## **MC 302: Tax Planning and Management**

Objectives of this course are-

**CO1:** To familiarize the student with major latest provisions of the Indian tax laws.

**CO2:** To provide information to the students on how corporate enterprises having implications for various aspects of Corporate planning, derive maximum possible tax benefits admissible under the law.

**CO3:** To get knowledge of various provisions of tax so that students are able to guide companies regarding their tax planning to get maximum benefit.

**CO4:** To understand in detail about the provisions, deductions and exemptions available to the companies so that students can become good tax planner.

**CO5:** To provide the detailed information about the provisions of GST and its implementation.

**CO6:** To provide information about the GST regarding registration of company under GST and how to calculate the amount of GST..

## **MC 303 - Integrated Marketing Communication & Brand Equity**

After completion of this course, the learner will be able to:

**CO1:** Explain different promotion techniques with the special emphasis on advertising.

**CO2:** Describe functional areas of marketing communication and different advertising agencies along with knowledge of creating and maintaining the brand.

**CO3:** Gain knowledge of different branding concepts and awareness about building a strong brand.

**CO4:** Expand knowledge regarding internal marketing; segmenting and targeting; along with awareness about developing creative message strategy.

**CO5:** Classify media strength and weakness, know sales promotion tools and strategies.

## **MC. 304 - MARKETING RESEARCH**

The course aims at exposing the students to the concept, tools and techniques of marketing research and developing their skills to be able to apply research techniques to aid marketing decision making. The objectives of this course are -

**CO1:** To gain knowledge about the meaning, nature and importance of marketing research.

**CO2:** To gain knowledge about the concept of Research reliability and validity.

**CO3:** To learn about different Problems in conducting marketing research.

**CO4:** To familiarize themselves with Marketing Information System (MIS).

**CO5:** To get acquainted with different steps involved in conducting marketing research;

**CO6:** To understand the concept of Research Design which includes vividly the Types of research designs – explorative, descriptive and conclusive researches.

**CO7:** To learn about different sources of primary and Secondary data.

**CO8:** To getting acquainted with different steps in Questionnaire preparation.

**CO9:** To gain insights on sampling and non-sampling methods.

**CO10:** To understand the univariate and multivariate Data Analysis techniques

**CO11:** To learn about the different steps in Report Preparation.

**CO12:** To understand the basics of Product research, Advertising research, Marketing and sales forecasting and Sales analysis.



## **MC. 305 – Human Resource Development**

The objective of the course is -

**CO1:** To make student aware of the concepts, techniques and practices of human resource development. This course is intended to make students capable of applying the principles and techniques as professionals in organizations they work for.

**CO2:** To understand the Human resource development Conceptual base ,its Concept, evolution and mobilizations, Strategic interventions in HRD sector and target groups and Attitude of top management towards HRD

**CO3:** To enable easy understanding of HRD Activities like HRD culture and climate and measurement of HRD mechanisms for workers, Role of trade unions.

**CO4:** To provide easy approach towards Role of HRD in Government organizations, educational institutions, armed forces, police and industry, private sectors and public sectors units.

**CO5:** To analyse and interpret Emerging Issues in HRD: Creating awareness and commitment to HRD, Industrial relations and HRD, Utilization of HRD efforts, Future of HRD, International comparison of HRD (Commonalities and differences).

## **MC 306- Industrial Relations**

After completing this course, the students will be able to:-

**CO1:** To understand the Concepts and scope, Historical development, Unilateralist, Pluralist and Marxist perspective of industrial relations

**CO2:** To know the Concepts and scopes of industrial democracy

**CO3:** To learn about the role of trade unions, trade union in India, national level federations, Goals and objectives of unions and union leadership

**CO4:** To know the union management perspectives, organizational factors affecting union management relations. Public policies and union management relations

**CO5:** To get familiar with the Statutory and non-statutory methods of industrial dispute resolution; Conciliation, mediation, arbitration and adjudication.

**CO6:** To get knowledge about the Comparative Industrial Relations

**CO7:** To understand the Collective bargaining, negotiation skills, industrial conflict resolution.

### **M.Com Semester IV**

<b>CODE</b>	<b>COURSE</b>
<b>MC 401</b>	PROJECT PLANNING AND CONTROL
<b>MC 402</b>	KNOWLEDGE MANAGEMENT
<b>MC 403</b>	BUSINESS ETHICS AND CORPORATE GOVERNANCE
<b>MC 404</b>	ADVERTISING AND SALES MANAGEMENT
<b>MC 405</b>	SERVICES MARKETING
<b>MC 406</b>	CONSUMER BEHAVIOUR

## **MC 401 – Project Planning and Control**

After completing this course, the students will be able to:

**CO1:** Acquire basic knowledge of different facets of Project Identification, Formulation and Planning like understanding business environment, idea generation, venture appraisal, factory design and layout

**CO2:** Understand about the various steps, format and contents regarding Feasibility Report Preparation for new enterprise

**CO3:** Familiarize with various aspects of Market Appraisal of a project like market survey, market segmentation and product differentiation, forecasting future demand and distribution analysis

**CO4:** Know different aspects of Financial Appraisal like capital budgeting techniques, risk and uncertainty analysis for the new enterprise, and various sources of finance as well as planning capital structure

**CO5:** Understand about the Project Implementation, its Organization and Management

**CO6:** Learn Project Control techniques, network analysis – PERT & CPM, project follow up and monitoring

## **MC 402 - Knowledge Management**

**CO1:** Objective: The main aim of the course is to create awareness amongst the students to know the details of Knowledge Management in the changing scenario and its significance in framing the business strategy.

**CO2:** To provide a better view of the Concept of 'knowledge', 'Knowledge intensive organization' and 'Knowledge value chain'.

**CO3:** To learn about the Knowledge management systems and various Barriers to knowledge sharing.

**CO4:** To gain understanding of tacit and explicit knowledge and various Models of knowledge creation process

**CO5:** To analyse the Knowledge management strategy and business strategy and Role of Top and Middle management

## **MC 403: Business Ethics and Corporate Governance**

**The objectives of this course are :-**

**CO1:** To provide the knowledge of ethical value system of the companies.

**CO2:** To provide the knowledge on how companies should behave ethically in the various decision makings such as in the areas of Finance, marketing and HR.

**CO3:** To get information about Ethical Dilemma, Ethical Leadership and wisdom-based leadership including decisions on how a person should deal in these situations at the time of decision-making.

**CO4:** To understand about corporate governance and about the various provisions of corporate governance.

**CO5:** To get detailed knowledge on Internal Corporate Governance Mechanism: Board of Directors- Functional Committees of Board; Code of conduct, whistle blowers. External Corporate Governance Mechanism: Regulators, Gate keepers of companies.

## **MC 404 - Advertising and Sales Management**

After completing this course, students will be able to:

**CO1:** To understand the basics of Communication, role of communication, communication process and flows.

**CO2:** To gain deeper knowledge about meaning, nature and importance of Advertising.

**CO3:** To learn about Advertising management process – its overview, determining target audience, advertising objectives, positioning decisions and advertising budget decisions.

**CO4:** To gain insight into message decisions which include determining advertising message, developing advertising copy, layout and creativity in advertising.

**CO5:** To gain knowledge about the online advertising which includes media selection and media scheduling.

**CO6:** To Get acquainted with social and regulatory aspects of advertising, recent developments and issues in advertising.

**CO7:** To understand the fundamentals of sales management and personal selling: its nature and importance; types of selling; salesmanship and sales management and process of effective selling.

**CO8:** To learn about market analysis and sales forecasting, sales budget, sales territory and sales quota.

**CO9:** To get familiar with the concept of sales organization: its structure; relationship of sales department with other departments and distribution networks relationship

**CO10:** To learn about Sales Force Management which covers Recruitment and selection, training and development, motivating, supervising and compensating sales personnel, Controlling the sales effort, Evaluation of sales personnel and Sales and cost analysis

## **MC- 405 Services Marketing**

After completing this course, the students will be able

**CO1:** To understand the role of services marketing; consumer behaviour in service encounters; customer interaction and purchase process

**CO2:** To understand the market segmentation, positioning vis-à-vis competitors.

**CO3:** To learn about the planning and branding of service-products, new service development; designing communication mix; branding and communication;

**CO4:** To understand about the effective pricing objectives and foundations for setting prices; distributing services

**CO5:** To get familiar with the Designing and managing service processes

**CO6:** To get knowledge about the Managing relationship and building loyalty; customer-firm relationship

**CO7:** To understand the service quality and the gap model, measuring and improving service quality, defining, measuring and improving service productivity



## **MC. 406 - Consumer Behaviour**

After completion of this course, the learner will be able to:

**CO1:** Gain the knowledge of consumer behaviour which is a prerequisite for developing effective marketing strategy.

**CO2:** Explain knowledge regarding types of consumers and their role; along with Consumer buying process and determinants.

**CO3:** Expand knowledge regarding Individual Differences in Consumers, motivation; Perception; Attitude, Learning and personality.

**CO4:** Get deep insight into family, group, culture and subculture influence on the consumer behaviour.

**CO5:** Know complexities and issues in consumer research, along with gaining knowledge about models of consumer behaviour.