

## Department of Commerce

Bachelors in Commerce (B.Com) programme, is structured to provide the students gain an in-depth knowledge on core subjects of Commerce and Finance.

<b>SR.NO</b>	<b>PROGRAM OUTCOME</b>
1	The students will gain thorough knowledge of the fundamentals of commerce and finance.
2	The students will gain knowledge of various disciplines of commerce, accounting, economics, business mathematics, costing, taxation, auditing and marketing
3	The students will learn relevant financial accounting career skills, H.R skills applying both quantitative & qualitative knowledge to their future careers in job & business
4	The students will be ready for employment in functional areas like accounting, taxation, banking, insurance and corporate law
5	The students acquaints the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry
6	The all-inclusive outlook of the course offers a number of job-oriented skills with value base to ensure that the students are trained and are up to date in the subject.
7	The course routes to attend the aspirations of the nation and to meet the growing needs of the business society
8	The course develops tomorrow's leaders, managers, and professionals.
9	The course enhances the capability of taking decisions at personal & professional level
10	The course helps the students to develop communication skills and build confidence to face the challenges of the corporate world.

<b>SR.NO</b>	<b>PROGRAM SPECIFIC OUTCOME</b>
1	To provides basic knowledge of Trade, Commerce and Industry
2	To provide knowledge of Accounting, Business mathematics, Marketing management, Finance Management, Economic status and challenges and legal framework of the corporate world.
3	To impart skills like effective communication, decision making, event management, problem solving in day-to-day business affairs.
4	To cater to the manpower needs of business enterprises in Accounting, Auditing, Marketing etc.
5	To prepare the students for competitive examinations of UPSC, Staff Selection Commission Banking Exams etc.
6	To encourage and motivate the students to pursue higher education in commerce like M. Com & M.B.A. & also take up Professional Courses like CA, ICWA, ACS etc.
7	To open career opportunities in the field of- accounting , finance, marketing, HR and others.
8	To enable students to play roles of businessmen, entrepreneur, managers, consultant, which will help them to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
9	To equip the students with the necessary job skills as per the requirements of the present day business & industry.
10	To encourage the students' participation & involvement in community development and extension services.

## Course Outcome

### FYBCOM SEM I

<b>COURSE CODE</b>	UBCOMFSI.1
<b>COURSE NAME</b>	<b>ACCOUNTING &amp; FINANCIAL MANAGEMENT -1</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Specific Elective(DSE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	To develop the skill of recording financial transactions and preparation of reports in accordance with Accounting Standards
2	To critically evaluate the reasons for the difference between Capital and Revenue Expenditure and its applicability.
3	To identify and analyse the reasons for the difference between FIFO and Weighted Method of Inventory Valuation.
4	To remember, understand and analyse the preparation of Final Accounts of Manufacturing Concern
5	To understand & analyze the basis of allocation of expenses among various departments, and apply these techniques in preparation of Final Accounts of Departmental Organisation .
6	To apply and analyze the computation of Principal and Interest components included in installment under Hire Purchase System .

<b>COURSE CODE</b>	UBCOMFSI.2
<b>COURSE NAME</b>	<b>COMMERCE –I</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	The students will learn about Business, various objectives to conduct business
2	The students will learn in detail about various strategies like Internal & external growth, retrenchment strategies
3	The students will learn Internal, external and global business environment
4	The students will understand the role of WTO & its policies
5	The students will understand project management in detail
6	The students will understand entrepreneurship, traits ,theories, difference between entrepreneur & intrapreneur & women entrepreneurs

<b>COURSE CODE</b>	UBCOMFSI.3
<b>COURSE NAME</b>	<b>BUSINESS ECONOMICS –I</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	To familiarize the students with basic concepts of Business Economics.
2	To familiarize the students with applications and concepts of microeconomics to business situations.
3	To acquaint the students towards understanding the real world market situation and business applications.
4	To help the students understand the working of business units in the economy.
5	To help the student in the decision making process of business.
6	To help the student understand concepts of cost.

<b>COURSE CODE</b>	UBCOMFSI.4
<b>COURSE NAME</b>	<b>BUSINESS COMMUNICATION-I</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Ability Enhancement Compulsory Course (AECC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	To understand and apply the knowledge of human communication, language process and foundations of communications for business purposes.
2	To help the students communicate their thoughts and ideas effectively in both written and verbal format.
3	To understand the importance of working with the group of people of an organization, to share their needs, thoughts, plans, expertise, opinion and so on for successful business interactions.
4	To acquaint them with network- based collaborative technologies that make real time communication a reality and increase their productivity.
5	To improve overall writing skills for professional needs, identify cultural differences of speaking and body language.
6	To develop the ability to communicate effectively with the help of electronic media.

<b>COURSE CODE</b>	UBCOMFSI.5
<b>COURSE NAME</b>	<b>ENVIRONMENTAL STUDIES-I</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Ability Enhancement Compulsory Course (AECC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	The learners will understand core concepts of Ecosystem
2	The learners will appreciate key concepts of natural resources and sustainable development
3	The learners will relate the links between human and natural systems
4	The learners will develop an understanding of the complex urban issues and have a strong sense of social responsibility

5	The learners will articulate clearly their own role in engaging with critical social challenges
6	The learners will identify the different types of maps.

<b>COURSE CODE</b>	UBCOMFSI.6.1
<b>COURSE NAME</b>	<b>FOUNDATION COURSE –I</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	2
<b>TYPE OF COURSE</b>	Skill Enhancement Courses (SEC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	The students will understand the Indian society and the disparity that prevails.
2	The students will be sensitized and have a basic understanding of issues on human rights, the constitution and political processes.
3	The students will be inculcated with knowledge about stress and conflict, and learn to deal with them
4	The students develop team spirit ,leadership quality,problem solving skills
5	The students understand the concept of disparity arising out of inequality
6	By the end of the course the students will be able to demonstrate a good understanding of provisions under the constitution of India dealing with human rights.

<b>COURSE CODE</b>	UBCOMFSI.7
<b>COURSE NAME</b>	<b>MATHEMATICAL &amp; STATISTICAL TECHNIQUES –I</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Core Courses (CC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>

1	The learners would be able to understand concepts of Shares and the role of brokers in the share market.
2	The learners would be able to understand concepts of mutual funds and role of fund managers in the financial market.
3	The learners would be able to understand the importance of Mathematical Modelling.
4	The learners would be able to analyze the data by using some elementary statistical methods.
5	The learners would be able to make comparative study for consistency.
6	The learners would be able to analyse different market states under probability.

### FYBCOM SEM II

<b>COURSE CODE</b>	UBCOMFSII.1
<b>COURSE NAME</b>	<b>ACCOUNTING &amp; FINANCIAL MANAGEMENT –II</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Specific Elective(DSE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	To develop the skill of converting incomplete records to complete records in preparation of Final Accounts.
2	To remember , understand and analyse the concept and practical aspect of Consignment Accounts.
3	To develop the skill of recording financial transactions and preparation of Branch Account.
4	To critically evaluate & identify the difference between Cost Price & Invoice Price under Debtors System and Stock and Debtors System of Dependent Branch
5	To remember & understand the terms and importance of Insurance
6	To apply and analyze the computation of Fire Insurance Claim for the loss of Stock by fire.

<b>COURSE CODE</b>	UBCOMFSII.2
<b>COURSE NAME</b>	<b>COMMERCE –II</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	The students will learn service industries along with marketing mix, consumer expectations in detail
2	The students will learn various trends in service sectors & banking and insurance sector
3	The students will learn organized retailing in detail
4	The students will learn various retail formats.
5	The students will learn emerging trends in retail and various strategies to run retail business successfully.
6	The students will learn various concepts , trends and functions of E - Commerce
<b>COURSE CODE</b>	UBCOMFSII.3
<b>COURSE NAME</b>	<b>BUSINESS ECONOMICS -II</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	To help the learners understand various market structures and introduce various pricing methods.
2	To introduce evaluating capital projects and techniques of investment appraisal.
3	To arouse the students interest by showing the relevance and use of various economic theories.
4	To apply economic reasoning to solve business problems.
5	To provide students knowledge of Micro Economic concepts and inculcate an analytical approach to the subject matter.
6	To help the learners understand various market structures and introduce various pricing methods.



<b>COURSE CODE</b>	UBCOMFSII.4
<b>COURSE NAME</b>	<b>BUSINESS COMMUNICATION-II</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Ability Enhancement Compulsory Course (AECC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	The student develops an awareness about the complexity of communication in a dynamic business environment.
2	To develop effective oral, writing and listening skills.
3	To demonstrate the effective use of communication technology.
4	To develop confidence in public speech in terms of effective communication.
5	To Increase the range of lexical resource through a variety of exercises
6	To orient the students towards the functional aspects of language.

<b>COURSE CODE</b>	UBCOMFSII.5
<b>COURSE NAME</b>	<b>ENVIRONMENTAL STUDIES-II</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Ability Enhancement Compulsory Course (AECC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Learners understand core concepts of Ecosystem
2	Learners appreciate key concepts of natural resources and sustainable development
3	Learners relates the links between human and natural systems
4	Learners understand complex urban issues and have a strong sense of social responsibility
5	Learners articulate clearly their own role in engaging with critical social challenges

6	Learners identify different types of maps
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<b>COURSE CODE</b>	UBCOMFSII.6.1
<b>COURSE NAME</b>	<b>FOUNDATION COURSE-II</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	2
<b>TYPE OF COURSE</b>	Skill Enhancement Courses (SEC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Understand the meaning of liberalisation, globalisation and privatisation in the Indian society
2	Learning about their human rights and how to use them when violated
3	Acknowledging the importance of Environmental studies while being sustainable
4	Learning how to deal with study, stress and life balance
5	Understanding about one's well being over all and prioritising what is the best for a stress free self
6	Expanding knowledge on current challenges and issues of Indian society

<b>COURSE CODE</b>	UBCOMFSII.7
<b>COURSE NAME</b>	<b>MATHEMATICAL &amp; STATISTICAL TECHNIQUES-II</b>
<b>LEVEL OF COURSE</b>	BASIC
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Core Courses (CC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	The learners would be able to understand important concepts, mathematical functions and Economic functions.
2	The learners would be able to analyze applications of derivatives of economic functions.
3	The learners would be able to analyse mathematical terminology of business with respect to simple and compound interest, Annuity and EMI.
4	The learners would be able to calculate and interpret correlation between two variables and also simple linear regression analysis and use it in business decision making.

5	The learners could be able to interpret real life applications of Time series and Index numbers.
6	The learners would be able to apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context

### SYBCOM

#### SEM III

<b>COURSE CODE</b>	UBCOMFSIII.1
<b>COURSE NAME</b>	ACCOUNTANCY & FINANCIAL MANAGEMENT-III
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Specific Elective (DSE)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	To remember & understand the procedure for preparation of Capital Accounts of partners in Final Accounts of Partnership Firm
2	To remember & understand and analyse the preparation of Final Accounts on Admission of Partners
3	To understand and analyse the preparation of Final Accounts on Retirement and Death of Partners.
4	To analyse the piecemeal distribution of cash at the time of Dissolution of Partnership Firm
5	To Analyse the Amalgamation procedure of partnership firms
6	To Analyse the Conversion of Partnership Firm or Sale of Partnership Firm into Company form of an Organisation.

<b>COURSE CODE</b>	UBCOMFSIII.2.1
<b>COURSE NAME</b>	<b>FINANCIAL ACCOUNTING &amp; AUDITING-MANAGEMENT ACCOUNTING</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Specific Elective (DSE)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will understand & will be able to analyse the financial statements.
2	Students will be able to understand the importance of ratio analysis & apply them in comparing financial performance
3	Students will be able to understand the importance of working capital
4	Students will be able to link the industry type and working capital requirements
5	Students will be able to understand capital budgeting and various techniques of capital budgeting
6	Students will be able to understand the time value of money and will be able to apply capital budgeting techniques appropriately

<b>COURSE CODE</b>	UBCOMFSIII.3
<b>COURSE NAME</b>	<b>COMMERCE -III</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Learner gets acquainted with the basic concept of management and its other functions and role in organization.
2	Learner understands the levels of management and list the contribution of thought leaders like F.W.Taylor, Elton Mayo and Peter Drucker,
3	Learner recognises the changing roles of the manager.
4	The learner appreciates the fundamental functions of management
5	Learners analyse the various functions and styles of leadership and understand importance of motivation

6	Learners will be able to appraise the significance of Indian ethos in management and importance of various management functions in Managerial roles.
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<b>COURSE CODE</b>	UBCOMFSIII.4
<b>COURSE NAME</b>	<b>BUSINESS ECONOMICS -III</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	To present an overview of macroeconomic issues such as inflation, unemployment, trade cycles.
2	To introduce preliminary models for the determination of output, employment, interest rates, and inflation.
3	To illustrate policy application of macroeconomic theory through monetary and fiscal policies
4	To educate students about Gross National Product (GNP), Net National Product (NNP) ,Income at Factor cost or National Income at Factor Prices ,Per Capita Income , Personal Income ( PI ) ,Disposable Income etc.
5	To Study the relationship among broad aggregates.
6	To apply economic reasoning to solve the problems of the economy.

<b>COURSE CODE</b>	UBCOMFSIII.5.01
<b>COURSE NAME</b>	<b>ADVERTISING -I</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Skill Enhancement Courses (SEC) Group A
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Learners will be able to introduce a new product by creating interest for it among the prospective customers
2	Learners will understand how to maintain sales volume and market share in the face of intense competition.
3	This course will prepare learners to lay down a foundation for advanced post-graduate courses in advertising

4	Learners will be able to create and enhance the goodwill of the firm. Through institutional advertising a firm can build a favourable corporate image which is a permanent asset
5	To learn about economic and social aspects of advertising and social advertising
6	Thus, Learners will get an idea about brand building and purpose of advertising

<b>COURSE CODE</b>	UBCOMFSIII.6.1
<b>COURSE NAME</b>	<b>FOUNDATION COURSE-III</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	2
<b>TYPE OF COURSE</b>	Skill Enhancement Courses (SEC) Group B
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	By end of the course students should be able to demonstrate a good understanding provisions under constitution of India dealing with human rights
2	Understanding of issues related to the environment and their impact on human life.
3	Science curriculum at the upper primary stage intends to develop: scientific temper and scientific thinking
4	Sensitivity towards environmental concerns.
5	Cognitive strategy. In this type of learning outcome, the learner uses personal strategies to think, organize, learn and behave.
6	Develops team spirit ,leadership quality,problem solving skills

<b>COURSE CODE</b>	UBCOMFSIII.7
<b>COURSE NAME</b>	<b>BUSINESS LAW-I</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Core Courses (CC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will learn the basics of law governing commercial contracts

2	Learners will learn various types of agreements & contracts
3	Learners will learn various rules regarding contract of sale & agreement to sale
4	Learners will learn rules regarding the contract of Indemnity & Guarantee.
5	Learners will learn various provisions related to negotiable instrument act
6	Learners will learn various provisions related to amendment act 2015, bills of exchange

## SEM IV

<b>COURSE CODE</b>	UBCOMFSIV.1
<b>COURSE NAME</b>	<b>ACCOUNTANCY &amp; FINANCIAL MANAGEMENT-IV</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Specific Elective (DSE)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will remember & understand the terms related to Company Accounts.
2	Students will remember and understand the terms related to issue of shares & Issue of Debentures .
3	Students will be able to understand and analyse the accounting procedure related to redemption of Preference Shares
4	Students will be able to understand and analyse the accounting procedure related to redemption of Debentures
5	Students will be able to understand and analyse the procedure of Profit prior to incorporation
6	Students will be able to understand & remember the basis of allocation of expenses & Incomes while preparing combined Profit & Loss A/c for Profit Prior to incorporation



<b>COURSE CODE</b>	UBCOMFSIV.2.1
<b>COURSE NAME</b>	<b>FINANCIAL ACCOUNTING &amp; AUDITING- AUDITING</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Specific Elective (DSE)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will understand the importance & difference of Auditing with respect to Accounting
2	Will understand the different types of errors and frauds in financial reporting
3	will develop a fair understanding of Audit plan & process
4	Students will be able to understand the concept of sampling and test check in auditing
5	will be able to understand vouching in detail
6	Students will be able to understand verification of Balance sheet items in detail

<b>COURSE CODE</b>	UBCOMFSIV.3
<b>COURSE NAME</b>	<b>COMMERCE -IV</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	The learner understands the production process of industries and the inventory control techniques followed by them.
2	The learner gains insight on the various Quality Management processes and techniques adopted by companies.
3	The learner gets a complete understanding of all components of the Indian financial system.
4	Learner gets comprehensive knowledge about Indian Financial system
5	The learner is able to differentiate between different types of market players.
6	Learner is motivated to become more financially included by participating in financial markets

<b>COURSE CODE</b>	UBCOMFSIV.4
<b>COURSE NAME</b>	<b>BUSINESS ECONOMICS -IV</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	To familiarize learners with the fundamental concepts and issues of public finance related to fiscal functions of government, market efficiency
2	To familiarize learners with the role of government to stabilize economy
3	To help learner understand sources of public revenue and its significance
4	To help learner understand types of taxes and canon of taxation
5	To help learners understand major fiscal functions such as allocation, distribution and stabilization.
6	To help students understand fiscal policy, budget and their significance.

<b>COURSE CODE</b>	UBCOMFSIV.5.01
<b>COURSE NAME</b>	<b>ADVERTISING -II</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Skill Enhancement Courses (SEC) Group A
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students are expected to analyse the themes for different ad campaigns and how communication models are used for this
2	Students learn about the emergence of media as well as study about the technological advancements/ growth of the media industry in India.
3	Student should be able to understand USP at a personal level as well as the subject oriented topic
4	Students will develop creative skills and will be motivated to think out-of-the-box.
5	Students are expected to get a clear idea on what an ad agency does and how they can make a career in advertising
6	Students will be able to highlight the importance of integrating, commercial, visual and communication skills in advertising.

<b>COURSE CODE</b>	UBCOMFSIV.6.1
<b>COURSE NAME</b>	<b>FOUNDATION COURSE-IV</b>
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	2
<b>TYPE OF COURSE</b>	Skill Enhancement Courses (SEC) Group B
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	The students would have increased knowledge about consumerism and latest enhancements in science and technology.
2	The students will develop sensitivity towards the ecology and environment
3	It would bring increased life skills and competitive skills among the students to compete in the competent
4	Develop awareness about the functioning of the Indian Administration and public offices of importance for the citizens.
5	Create an increased awareness of consumerism & citizenship and life skills required to succeed in all levels of competitiveness.
6	Learner gets comprehensive knowledge about competitive exams eligibility criteria etc

<b>COURSE CODE</b>	UBCOMFSIV.7
<b>COURSE NAME</b>	BUSINESS LAW-II
<b>LEVEL OF COURSE</b>	MIDDLE
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Core Courses (CC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will come to know the basic laws governing company
2	Students will come to know different provisions made for the members of the company
3	Students will learn the regarding partnership act ,1932
4	students will learn the rules regarding consumer protection act 1986
5	Students will understand the objectives and features of competition act,2002
6	Students will learn various provisions for intellectual property rights

**TYBCOM****SEM V**

<b>COURSE CODE</b>	23101
<b>COURSE NAME</b>	<b>FINANCIAL ACCOUNTING &amp; AUDITING VII-FINANCIAL ACCOUNTING</b>
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	4
<b>TYPE OF COURSE</b>	Discipline Specific Elective(DSE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will be familiar with the concept of buy back and will be able to apply the provisions and identify the conditions for buy back.
2	Students will be able to identify the difference between capital reserve & revenue reserve & its utilization
3	Students will be able to apply the knowledge of traditional format of Final Accounts in preparing Vertical Final accounts as per Companies Act 2013
4	Students will understand the difference between Internal Reconstruction and External Reconstruction
5	Students will be able to understand the purpose & process of Internal Reconstruction
6	Students will be able to apply the knowledge of Investment Accounting in real life experiences & calculate the cost & returns on their investment .

<b>COURSE CODE</b>	23107
<b>COURSE NAME</b>	<b>FINANCIAL ACCOUNTING &amp; AUDITING VIII-COST ACCOUNTING</b>
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	4
<b>TYPE OF COURSE</b>	Discipline Specific Elective(DSE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Learners will be able to understand cost accounting, & differences between cost accounting and financial accounting
2	Learners will learn how to maintain inventory.
3	Learners will know about the wage rate system Concept based case building.
4	Learners will ascertain the distribution channels of overheads
5	Learners will be able to prepare a cost sheet and estimation of cost sheet.
6	Learners will understand the purpose and process for making corrections to expenditure of an account reconciliation.

<b>COURSE CODE</b>	23113
<b>COURSE NAME</b>	<b>BUSINESS ECONOMICS -V</b>
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Learners will be able to understand the impact of New Economic Policy on the various sectors of the economy.
2	Learners will get an in-depth understanding of the Indian financial sector.
3	Learners will be aware of some crucial issues like sustainable development, social infrastructure, Industrial pollution and foreign capital flows.
4	Learners will be familiar with the policies of the government, evaluating them and analysing their effect on the economy.
5	To provide in-depth knowledge of the secondary and tertiary sector.

6	Learners will be able to understand the impact of New Economic Policy on the various sectors of the economy.
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<b>COURSE CODE</b>	23114
<b>COURSE NAME</b>	COMMERCE V
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Examine how individual characteristics, social and cultural factors, and situational factors influence the consumption process.
2	Learners understand the strategic implications of segmentation, targeting, and positioning
3	Learners demonstrate an understanding of fundamental concepts related to product, service, and brand.
4	Students analyze a firm's marketing and promotional situation. Apply marketing communications functions such as advertising, direct marketing, personal selling, sales promotion, and public relations.
5	Makes students aware about competitive strategies for market leader, and various aspects of market
6	Updates students about marketing challenges faced by marketing managers in the 21st century.

<b>COURSE CODE</b>	23115
<b>COURSE NAME</b>	<b>DIRECT &amp; INDIRECT TAXATION PAPER-I</b>
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Ability Enhancement Courses (AEC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will get introduced to basic and technical terms under direct taxation.
2	Students will be enabled to determine Residential status & scope of total income of an individual
3	Students will understand & learn direct tax rules and will be able to make computations under various heads of income.
4	Students will understand application of Chp VI-A deductions under Income tax Act.
5	Students will learn to compute Net total income of an individual
6	Students will be introduced to digital website of income tax authorities for better understanding of real life applications

<b>COURSE CODE</b>	23116
<b>COURSE NAME</b>	<b>EXPORT MARKETING PAPER-I</b>
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Ability Enhancement Courses (AEC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will be able to understand the importance, influencing factors of export marketing in detail
2	Students will learn the various global factors impacting exports like trade barriers, Regional grouping
3	Students will learn about WTO & its agreements in detail

4	Students will learn the new Foreign trade policy and it has impacted Indian exports in detail
5	Students will learn the importance of various organisations set up to promote Indian exports
6	Students will learn various financial schemes available to support Indian exporters

### SEM VI

<b>COURSE CODE</b>	83001
<b>COURSE NAME</b>	FINANCIAL ACCOUNTING & AUDITING IX-FINANCIAL ACCOUNTING
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	4
<b>TYPE OF COURSE</b>	Discipline Specific Elective(DSE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Learners will be able to distinguish Internal Reconstruction with External Reconstruction of Companies & its application in Corporate world
2	Larners will apply the conceptual knowledge of foreign currency to record the special transactions related to foreign currency transactions (Integral Operations)
3	Learners will be able to apply the knowledge of their conceptual learning about liquidation as per the provisions of Insolvency and Bankruptcy Code.
4	Learners will be able to identify the difference between marked, unmarked & Firm underwriting applications
5	Learners are able to understand and analyse the accounting procedure related to Underwriting of shares & debentures
6	Learners will understand the similarities and differences between accounting and regulations governing an ordinary partnership and a Limited Liability Partnership.



<b>COURSE CODE</b>	83007
<b>COURSE NAME</b>	FINANCIAL ACCOUNTING & AUDITING X -COST ACCOUNTING
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	4
<b>TYPE OF COURSE</b>	Discipline Specific Elective(DSE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Learners will ascertain the integrated System and Non Integrated system of Accounts
2	Learners will be able to prepare contract accounts and understand various aspects of contract costing including treatment of profit on incomplete contracts.
3	Learners will prepare and recall the process accounts and statement of joint product and by-products and discuss related concepts.
4	Learners will be able apply the concepts of marginal costing and CVP analysis in decision making.
5	Learners will be able analyse and compute standard costing related to material, labour and overhead variances.
6	Learners will acquire knowledge on various emerging concepts of cost accounting.

<b>COURSE CODE</b>	83013
<b>COURSE NAME</b>	<b>BUSINESS ECONOMICS -VI</b>
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Learners will acquire knowledge on various emerging concepts of cost accounting.
2	the learner will get an in-depth understanding of the concept of balance of payments and disequilibrium in the balance of payments.
3	learners will be familiar with the BOP position of India measures to correct BOP deficit.
4	The learner will get an overview of foreign exchange market.
5	the learner will get knowledge of exchange rate management in India.
6	Learner will be able to distinguish the two essential trade policies, Free trade and protection

<b>COURSE CODE</b>	83014
<b>COURSE NAME</b>	COMMERCE VI (HRM)
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Discipline Related Elective(DRE) Courses
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Learners will develop greater understanding of human relations and behavior.
2	Learners are expected to develop themselves on managing human resources in an organization.

3	Learners will understand need and importance of training and development programs
4	Learners will learn about various methods of performance appraisal
5	Learners will get informed about Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures
6	Learners will understand Trends in Human Resource Management,: Employee Engagement- Concept

<b>COURSE CODE</b>	83015
<b>COURSE NAME</b>	DIRECT & INDIRECT TAXATION PAPER-II
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Ability Enhancement Courses (AEC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will understand various terminologies related to Goods and Service tax(GST).
2	Students understand the difference between forward charge and reverse charge mechanism
3	Students will be able to determine the time, place and value of supply.
4	Students knows the contents and format for various documents like tax invoice, bill of supply, debit note, credit note etc
5	Students will be able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
6	Students determine whether a person is required to obtain registration under GST law.

<b>COURSE CODE</b>	83016
<b>COURSE NAME</b>	EXPORT MARKETING PAPER-II
<b>LEVEL OF COURSE</b>	ADVANCED
<b>COURSE CREDIT</b>	3
<b>TYPE OF COURSE</b>	Ability Enhancement Courses (AEC)
<b>CO SR NO</b>	<b>COURSE OUTCOME</b>
1	Students will understand product planning & distribution in detail

2	Students will learn INCO terms & calculation of FOB prices
3	Students will learn pricing decisions, types of pricing in detail
4	Students will learn various methods of payments in export marketing
5	Students will learn pre-shipment & post- shipment finance & role played by Commercial bank,EXIM banks
6	Students will learn export billing & documentation in detail