

B.Com (H)

Programme Learning Outcomes for B.Com (Hons)

B.Com (Hons.) Programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of B.Com. (Hons.) degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Law etc. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management positions. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

B Com(H) Semester 1

Financial Accounting (Paper BCH 1.2)

This paper teaches the conceptual knowledge of Financial Accounting and the techniques for preparing accounts in different types of organisations and in specific accounting situations. Students learn the BCH theoretical basis of financial accounting, accounting principles and standards and inventory valuation. The paper also teaches students preparing accounts for depreciation, hire purchases, branches, lease, departments and dissolution of partnership firms. The students also learn to apply latest accounting standards while understanding the concepts preparing the accounts applying those concepts. The paper also helps the students in learning preparation of financial statements using computer software "Tally" version ERP 9.

Business Law (Paper BCH 1.3)

Learning Outcomes - The objective of the course is to impart basic knowledge of the important business laws along with relevant case laws..The students learn the difference between agreement and contract .They also understand the essentials of a valid contract and the different types of contract.Each of the essentials are discussed in details with case laws and examples to help students comprehend the topic and to have a deeper understanding of the paper. Special type of contracts e.g.indemnity and guarantee ,bailment and agency contracts too are explained in detailed highlighting the definition,essentials,rights of surety bailor bailee

After understanding contract act ,the students are acquainted with limited liability partnership .Its difference from other forms of businesses.Their creation dissolution winding up is also taught to the students. The students also learn about Sale of Goods Act.this helps the students to understand that there are different types of goods and what all is included in the term Goods. This paper also throws light on the Information and Technology Act. Its objective as well s the offences and penalties covered under this Act

Paper BCH 1.4b : BUSINESS ORGANIZATION AND MANAGEMENT (GE)

The objective of this paper is to equip students with the world of business organization and management and explore the business activities to compete in a competitive environment. Through this paper, students will be able to understand the nature of organization and management, explore entrepreneurship from a local to international perspective, forms of business ownership, the impact of legal, social, and economic environment on business, role of leadership, motivation. Furthermore, it will prepare them to better analyze business problems and increase efficiency.

B Com(H) Semester 2

Corporate Accounting

The objective of the paper is to acquire the conceptual knowledge of corporate accounting and also to understand the various techniques of preparing accounting and financial statements. After completing the course, the student shall be able to:

- Develop an understanding of accounting for share capital and debentures
- Prepare financial statements of a company
- make cash flow statements from the given information
- Understand the accounting of amalgamation and liquidation of companies
- Prepare consolidated Balance Sheet of a company

CORPORATE LAW BCH 2.3

The objective of the paper is to impart basic knowledge of the Companies Act 2013 and the Depositories Act 1996. Case studies are also discussed to understand the topic. The paper involves a thorough understanding of the definition of company, the kinds of companies, its formation as well as how it can be dissolved. It also discusses the various documents which have to be filed with the registrar for forming the company. An in depth study about clauses in Memorandum of Association and its alteration is done to help students understand the creation of the company. Articles of Association and its alteration too are covered. Prospectus and the consequences of a misleading prospectus too is discussed. The subject also covers meetings its kinds, dividends as well as the Depository Act.

B Com(H) Semester 3

BCH 3.1. Human Resource Management

The objective of this paper is to enable learners to understand the importance of human resources and their effective management in organisations. After completing the paper, the student shall be able to understand the basic nature and importance of human resource management in organisation. Analyze the current theory and practice of recruitment and selection. Realize the importance of performance management systems in enhancing employee performance. Recommend actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the workforce, and comply with the legal framework. Understand the role of modern HRM in meeting challenges of changing business environment.

Income Tax Law and Practice

The objective of this paper is to provide basic knowledge and equip students with application of principles and provisions of Income-Tax Act, 1961. The subject introduces the concept of Income Tax, for individuals and firms. The objective of the paper is to familiarize students with the basics of taxation, including definitions, exemptions, etc. Students learn different provisions and calculation of taxes under various heads of income. The paper also teaches students how to manage their taxes, and make best use of various deductions to be able to plan their taxes better. Students also learn how to file their taxes online using an Excel Utility i.e. e-filing of tax returns on ITR-2.

Management Principles and Applications, (Core course C-7) [CBCS (wef academic year 2015-16)]

Course Learning Outcome: It equips students with understanding of the basic concepts of management, its principles and its applications. It creates a basis for pursuing higher studies in area of management. It familiarizes students about the latest developments and contemporary theories of management. After studying the paper the student shall be able to:

Understand the concept of managerial functions, Coordination, evolution of management thought and also understand the challenges of management in the global scenario.

Concept of Planning, Strategic planning, Concept and components of business environment, Environmental Analysis and diagnosis. Decision Making- Concept, process and techniques.

Understand the concept of Organising, principles of organising and types of organisation structure.

Concept of Staffing -the recruitment and selection process, Motivation and the major motivation theories, Leadership-concept and major theories of leadership. Communication.

Concept, process, principles of effective control and the major techniques of control.

E-COMMERCE

Course learning Outcome: It enables the student to become familiar with the mechanism for conducting business transactions through electronic means. Students also learn how to design webpage and come to know that how to develop career in E-COMMERCE world.

Project management and techniques (GE)

Project management is high in demand in a variety of industries and so is the need of project managers. In today's economy, irrespective of industry, project management finds its wide application. – Organizations today face fierce competitions. They need to combat global challenges. And must respond to internal/external issues without undue delay.

In response to these challenges, the syllabus of this subject is designed in a way which can help students to know how organizations need a structured approach to plan, organize, control and manage their resources (& internal capabilities) to deliver timely results. And how these results should be aligned to business goals and needs of today.

B Com(H) Semester 4

Computer Applications In Business

The objective of the paper is to provide computer skills and knowledge for students and to enhance their understanding of usefulness information technology in business operations. Students learn to perform word processing, spreadsheet for data analysis, database management, and preparing presentations using the appropriate software applications. Requisite theoretical concepts round-off their knowledge about computers. As a result of the course, students are enabled to make use of computer applications for more effective and efficient results in various areas of business.

Cost Accounting

The basic objective of cost accounting is to impart knowledge about the use of Cost Accounting to overcome the limitations of financial accounting for the purpose of BUDGETING and PROFIT MAXIMISING with efficient managerial planning and controlling.

It has given knowledge of elements of cost-Material, Labour and Overheads. Methods to be used for ascertainment of cost of production differ from industry to industry. Job costing, Contract costing, Process costing and operating costing are methods used in practical life. Students are given all this practical knowledge in this paper syllabus. To become entrepreneurs students start beginning financial planning and budgeting.

Business Mathematics [Core Course (C-9)] CBCS (wef academic year 2015-16)

Course learning Outcomes: It familiarises the students with the basic mathematical tools with emphasis on business and economic situations. In addition students learn and work on software packages to solve linear programming problems and analyse the results. It enables students to apply mathematical techniques to business and economic problems.

COLLECTIVE BARGAINING AND NEGOTIATION SKILLS

To understand the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

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

- Identify issues in collective bargaining, its significance.
- Understand the levels, coverage and agreements of collective bargaining.
- Work on liaison in negotiations
- Differentiate between negotiations, collective bargaining and use of its approaches.
- Administer the negotiation agreement and handle grievance management

Economic regulation of domestic and foreign exchange market – GE

It aims to provide knowledge of various economic regulatory bodies which design, formulate and implement business ecosystems within and across the country. The paper focuses on MSMED Act, Consumer protection Act, Competition Act, etc. In depth Understanding of these acts facilitates practical application and also vital for professional growth of the students.

B Com(H) Semester 5

Advertising

The objective of this paper is to familiarise the students with the basic concepts of tools and techniques of advertising used in marketing to communicate successfully with their consumers. Thorough coverage of various issues related to advertising has been done in this syllabus such as the communication process, marketing communication, role and importance of advertising, types, objectives of advertising, budgetary decisions, media decisions, message formation, measuring advertising effectiveness, agent-client relationship, various social, ethical and cultural issues along with the legal framework governing advertising.

Financial Management (Paper-BCH 5.2/UPC-22411502)

The objective of this paper is to familiarize the students with the principles and practice of financial management.

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

1. Explain the nature and scope of financial management as well as time value of money and risk return trade off
2. Analyze capital budgeting process and capital budgeting techniques
3. Estimate various capital structure theories and factors affecting capital structure decisions in a firm
4. Critically examine various theories of dividend and factors affecting dividend policy
5. Evaluate working capital requirement

Subject Name: Management Accounting (BCH-5.5 DSE Group A (a))

The objective of the paper is to impart knowledge about the concepts, methods and techniques of management accounting for the purpose of managerial planning, controlling, organising and decision making.

Course learning Outcomes:

After studying the paper, the student shall be able to understand the following:

- Conceptual framework of Management Accounting, relationship with Financial Accounting and Cost Accounting.
- Concept of Budgets, Budgeting, Preparation of Budgets and Budgetary Control System as a managerial control tool.
- Concept of Standard Cost and Standard Costing system as a managerial control tool.
- Concept of Marginal Costing and Absorption Costing; Cost-Volume-Profit Analysis and its application.
- Relevant and Irrelevant Costs in the light of Decision Making; Use of Differential Costing technique.
- Cost Control, Cost Reduction, Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing.

PRINCIPLES OF MARKETING

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing and to provide knowledge about various developments in marketing.

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

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

BUSINESS STATISTICS

Course Objective is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for business decision making.

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

- Acquire a fair degree of proficiency in comprehending statistical data, processing and analysing it using descriptive statistical tools.
- Gather knowledge about various probability concepts and distributions and their business applications.
- Understand the relationship between two variables using concepts of correlation and regression and its use in identifying and predicting the variables.
- Develop an understanding of the index numbers and their utility in daily life and stock market.
- Become aware of the patterns revealed by the time series data and to use it to make predictions for the future.

FINANCIAL MARKETS, INSTITUTIONS AND. FINANCIAL SERVICES

It aims to provide knowledge of financial markets, institutions, the regulatory framework, financial system and its participants. Students gain knowledge about different financial markets and their roles, types of various financial market instruments. It also aims to give knowledge of financial institutions like commercial banks, development financial institutions, NBFCs, etc.

B Com(H) Semester 6

AUDITING AND CORPORATE GOVERNANCE Paper BCH 6.1

The objective of this paper is to provide knowledge of auditing principles, procedures and techniques in accordance with the current legal requirements and professional standards.

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

- 1 The basic principles and techniques of auditing, Audit planning and Audit procedure. Company Auditor-Qualifications, appointment, rights and duties.. Auditor's report. Special areas of audit.
- 2 The meaning, models and theories of corporate governance. Insider trading, Green Governance. Clause 49 of listing agreement.. Whistle Blowing . Shareholder activism.
- 3 Major Corporate Governance failures, Common Governance problems noticed in various Corporate Failures,
- 4 Business Value and ethics. Various approaches to business ethics; Ethical Governance. Corporate ethics. Ethics committee.
- 5 Corporate Philanthropy, CSR and corporate sustainability.. Environmental Aspect of CSR, CSR provisions under Company Act 2013 . Global Reporting initiatives. ISO 26000.

Financial Reporting and Analysis (Ms. Hansika Khurana)

The objective of the paper is to make students understand, analyse and interpret the basic framework of financial reporting. The students are familiarized with the basic concepts of financial reporting, including structure and composition. Various aspects of financial reports are covered including assets, inventory, leases, revenue, etc. Students also learn how to calculate financial ratios from Financial Reports of a company. International Financial Reporting Standards (IFRS) are also covered to give students an all round understanding of the subject matter.

B.C.H 6.4 DSE Group B (b): Consumer Affairs and Customer Care UPC: 22417602

This paper seeks to familiarize the students with their rights as a consumer and provide understanding of the social framework of consumer rights and legal framework of protecting consumer rights. This paper covers the Consumer Protection Act 1986 and the Competition Act 2002 in detail.

GST & Customs Law

To impart knowledge of principles and provisions of GST and Customs law, the important legislation dealing with indirect tax system in India; and to enable the students to apply the same practically.

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

- Connect with the genesis GST, decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST Council.
- Understanding the meaning of supply under GST law, differentiate between intrastate and interstate supply, comprehend rules related to the place of supply and compute the value of supply.
- Comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law.
- Know the basic concepts of Customs Act and to compute the assessable value of charging customs duty.

Organizational Behaviour

The paper focuses mainly on employee behaviour at workplace and the interactions that happens between individuals and between organisations and individuals. It covers employee behaviour at individual level, group level and students also get to understand the role of organizational structure and culture on those working within organisations. It deepens and sharpens the student's understanding of self and those around and they get to learn how to adapt themselves and their behaviour in various situations. They also understand how organizations function- and that its people who run these organisations. So, the paper opens them to a better understanding of their own self.

Subject Name: Fundamentals of Investment (6.4 DSE Group B (a))

The objective of the paper is to familiarise the students with different investment alternatives, introduce them to the framework of their analysis and valuation; and highlight the role of investor protection.

Course learning Outcomes:

After studying the paper, the student shall be able to understand the following:

- Concept of Investment, Type of Investments, Investment Alternatives, Investment Decision Process, Investment Environment and Structure of Indian Securities Market.
- Concept and Types of Risk and Return of a security and their measurement. Effect of Taxes and Inflation on Investment Return.
- Features of Bonds, Types of Bonds, their Valuation and Measurement of Yield; Credit Rating and its process.
- Approaches to Equity Analysis- Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis; Valuation of Equity shares using Dividend Capitalisation Model and Price-Earnings Multiplier.
- Concept of Portfolio and Diversification, Portfolio Return, Portfolio Risk and their measurement. Portfolio Theory of Portfolio Selection, derivation of Efficient Frontier and Optimal Portfolio, Capital Market Theory, and Capital asset Pricing Model, Capital Market Line and Security Market Line.
- Concept of Mutual Fund, Types of Mutual Fund Schemes and Costs and Returns of Mutual funds.
- Concept of Financial Derivatives- Forwards, Futures and Options, Pricing of Futures, Types of Options and measurement of their Payoffs; and Derivatives market in India.
- Role of Securities Exchange Board of India and Stock Exchange in Investor Protection. Investor grievances, their redressal system, Insider Trading, Investors' Awareness and Investors' Activism.

BCH 6.4, DSE: International Business

This paper aims to introduce students to the international business, trading and financial environment. Students are also expected to understand the basic features of the foreign exchange market and types of exchange rates. The paper also creates awareness about emerging issues such as outsourcing and environmental sustainability in the context of international business.

After completing the paper the student shall be able to understand:

The process of globalization, its impact on the evolution and growth of international business and to appreciate the changing dynamics of the diverse international business environment. Analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components. Understand the significance of different forms of regional economic integration and to appreciate the role played by various international economic organisations such as the WTO, UNCTAD, IMF and World Bank. Familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants. Critically examine the concept and form of foreign direct investment, and to create awareness about emerging issues in international business such as outsourcing and ecological issues.

B.Com (P)

Programme Learning Outcomes for B.Com (Prog)

B.Com offers a deep dive into various facets of commerce and business. The curriculum of this programme provides a carefully selected subject combination of Accounting, Management, Tax, Finance, Marketing and Law. The programme will be able to make the students blend theoretical concepts with practice, furthering students with a better skill set and a fresh perspective. This programme will be able to give insight to the students of the day to day commercial procedures for becoming good leaders and assets for an organization.

B Com Semester 1

Financial Accounting

The basic objective of this paper is to help the students gain an understanding of the theoretical framework of accounting and to impart them with the knowledge required to prepare financial statements. The course enables the students to learn how to determine depreciation and value inventory. Moreover, they develop an understanding of accounting for hire purchase transactions and lease transactions as well as branch and departmental accounting. Furthermore, students are imparted with skills related to preparation of trading and profit and loss account and balance sheet using computerized accounting software Tally version ERP 9.

BUSINESS ORGANISATION AND MANAGEMENT

The objective of this course is to develop an understanding about functions of management and challenges faced by organisations with changing dynamics.

The learning outcomes are to enable the student to understand dynamics of business organisation and management practices with respect to stakeholders. To understand varied perspectives related to business environment and entrepreneurship. To analyse how organisations adapt to an uncertain environment and decipher decision making techniques managers use to influence and control the internal environment. To analyse the relationship amongst functions of management i.e. planning, organising, directing and controlling. To appreciate the change in working pattern of modern organisations.

B Com Semester 2

Business Maths and Statistics

This paper covers certain basic concepts of maths and statistics which have practical applications in business world and research and can also help students in academic areas, especially in understanding various concepts of economics. Basic concepts are taught to the students, with emphasis being more on practical application of the concept in business world. It improves the analytical abilities of the students and makes it possible for them to take up research oriented subjects in future.

BUSINESS LAWS

The objective of this course is to impart basic knowledge of the important business laws relevant to conduct general business activities in physical and virtual spaces along with relevant case laws. The learning outcome of this paper is to enable the student to understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions. To handle the execution of special contracts used in different types of business. To learn legitimate rights and obligations under The Sale of Goods Act. To acquire skills to initiate entrepreneurial ventures as LLP. To understand the fundamentals of Internet based activities under The Information and Technology Act.

B Com Semester 3

Company Law

Company Law is a fundamental paper taught to students of Commerce. It familiarises them to the basic corporate law- how companies are formed, how they are managed and run and under what circumstances they can be wound up. The paper covers some important cases in company law, which helps students better understand the concepts. Being students of commerce and studying subjects like accountancy and management, which pertain to companies, it becomes absolutely essential for them to have a basic understanding of company law provisions.

Computer Applications In Business

The objective of the paper is to provide computer skills and knowledge for students and to enhance their understanding of usefulness information technology in business operations. Students learn to perform word processing, spreadsheet for data analysis, database management, and preparing presentations using the appropriate software applications. Requisite theoretical concepts round-off their knowledge about computers. As a result of the course, students are enabled to make use of computer applications for more effective and efficient results in various areas of business.

Income Tax and Practice

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961. The subject introduces the concept of Income Tax, for individuals and firms. The objective of the paper is to students will gain a working knowledge regarding computation of taxable income and tax liability pertaining to individuals/ firms. The paper also teaches students how to manage their taxes, and make best use of various deductions to be able to plan their taxes better. There shall be practical examination on E-filing of Income tax Returns ITR 2 using a software utility tool. The student is required to Form and generate the XML file.

Company law

Company Law is a fundamental paper for commerce students who study company accounts and management accounts. It is important for them to have knowledge about latest legal company law provisions. present syllabus imparts knowledge about features of company, formation (on line process), latest provisions of internal and external mgt, raising of share capital through issue of prospectus .D-Mat system is the basic for students to understand to deal with stock market .they are given full knowledge about this with latest company Act, 2013 with latest amendments. Syllabus of C. law has also covered types of company meetings, dividend distribution, online filing of documents, winding up of company etc. For commerce students it is essential to have all such basic knowledge.

B Com Semester 4

Subject Name: **Corporate Accounting**

The objective of the paper is to impart conceptual and practical knowledge of Corporate Accounting. The students learn different techniques to prepare accounts and financial statements for a company accommodating the latest accounting standards and the Co. Act 2013. After completing the course, the student shall be able to prepare accounts for share capital and debentures and financial statements of a company including cash flow statement. Student shall also be able to prepare accounts for amalgamation of companies, liquidation of companies and consolidated accounts for a holding company.

Cost Accounting

The objective of cost accounting is to acquaint students with basic concepts used in accounting and various methods involved in cost ascertainment system and use of costing data for planning, control and decision making.

The primary goal is to impart knowledge about the use of Cost Accounting to overcome the limitations of financial accounting for the purpose of decision making with efficient managerial planning and controlling.

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

- understand the conceptual framework of Cost Accounting.
- understand in detail the accounting and control of material and labour cost.
- understand classification, allocation, apportionment and absorption of overheads in cost determination.
- calculate the cost of products, jobs, contracts, processes and services.
- have basic understanding of cost accounting book-keeping systems and reconciliation of cost and financial account profits.

E-Commerce

In this world of digitalization, where all the services are made available electronically, the scope and importance of E-commerce has widened. It has become the source of new business opportunities. Besides, familiarizing the students with the mechanism for conducting business transactions through electronic means, it also includes the practical learning of *WEBSITE DESIGNING USING HTML.* It also focuses on acquainting students to plethora of applications and websites that are need of the hour.

With a cyber pandemic, our cyber security demands that we understand the cyber risks with our changed computing environment. The subject provides an opportunity for all to understand and evaluate our cyberspace and make sure we secure your data and important details.

Investing in Stock Markets

The objective of this paper is to provide basic skills to students to operate in stock markets and inform them about the various ways of investing in it. Students learn about fundamentals of investing, with special emphasis on online trading of stocks and the tools required to analyse and choose stocks for investing. In-depth discussion is also conducted about investing in mutual funds, along with a basic understanding of advanced financial instruments such as derivatives. As a result of the course, students are enabled to take up investing in stock markets independently.

B Com Semester 5

Fundamentals of Financial Management

The objective of the paper is to familiarize students with the principles and practices of financial management, and the outcome is that students learn about the three decisions that a financial manager will have to make (investment, financing and dividend decisions) to enhance the wealth of shareholders and ensure sound financial health of a company. Students also learn about short-term financial management i.e. working capital management.

Goods and services Tax and custom laws

The objective of this paper is to impart knowledge of principles and provisions of GST and customs laws, the important legislation dealing with indirect tax systems in India, and to enable the students to apply the same practically. After completing the course the student shall be able to connect with the genesis of goods and services tax, decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST Council. The student will understand the meaning of supply under GST law, differentiate between intra-state and inter-state supply, comprehend rules related to the place of supply and compute the value of supply. Moreover, the course helps to comprehend the utilisation of input tax credit and the reverse charge mechanism of paying GST and to know the procedure for claiming refund under GST law. The course enables us to understand the provisions for registration under GST along with special provisions such as those related to anti profiteering and avoidance of dual control. The paper helps to know the basic concepts of Custom Act and compute the assessable value for charging the custom duty.

Principles of Marketing UPC: 52417502

The objective of this course is to provide basic knowledge of the concepts, principles, tools and techniques of marketing.

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

- Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions affecting marketing decisions of a firm.
- Understand the dynamics of consumer behaviour and process of market selection through STP stages.
- Learn about marketing decisions related to product produced by a firm.
- Learn about marketing decisions involving product pricing and its distribution.
- Learn marketing decisions involving product promotion.

Entrepreneurship

The aim of this paper is to make students aware of the concept, need and relevance of entrepreneurship in the contemporary Indian society and further create a desire among the students towards entrepreneurial orientation and see it as an alternative career options.

Course Learning Outcomes

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

- Understand the concept of entrepreneurship in the context of Indian economic scenario.

- Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.
- Understand the entrepreneurial process for initiating new venture creation.
- Understand social support system for garnering strength towards entrepreneurial preferences.
- Understand various dimensions of managing a business enterprise once it is formed.

International Business (UPC-52417606)

The paper aims to provide various constituents of international business which range from logistic, international trade, cross-border investments, cultural and ethical issues that are imbued in the practice of business around the world.

Learning outcome:

1. key issues related to their operations in other countries
2. Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.
3. Develop an entry strategy into other markets recognizing the nature of institutions and forces governing the process of globalization

B Com Semester 6

B.C. 5.3 (b): **Personal Selling and Salesmanship**

UPC: 52413604

The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. Though selling is one of the most lucrative career options, it calls for personal skills, expertise and the knowledge of various sales techniques. Personal selling along with advertising performs this job effectively in every sector.

Collective Bargaining and Negotiation Skills

Objective of this course is to promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

There can be several learning outcomes of this subject. After completing the course, the student shall be able to identify issues in collective bargaining and its significance. They would also understand the levels, coverage and agreements of collective bargaining. The course content will enable the students to liaison in negotiations and differentiate between negotiations, collective bargaining and use of its approaches. The students shall be able to administer the negotiation agreement and handle grievance management.

Fundamental of Investment

The objective of this paper is to provide basic skills to students to operate in stock markets and inform them about the various ways of investing in it. Students learn about fundamentals of investing, with special emphasis on online trading of stocks and the tools required to analyse and choose stocks for investing. As the course is designed to familiarize the students with different investment alternatives, introduce them to the basics of their analysis, valuation and investor protection, the teaching learning process will be based on lectures, workshops, project work and cases studies. In-depth discussion is also conducted about investing in mutual funds, along with a basic understanding of advanced financial instruments such as derivatives.

Management Accounting

The objective of this paper is to develop amongst the students a thorough understanding of the conceptual framework of management accounting. The students will be able to distinguish between different forms of accounting—financial, cost and managerial and gain an understanding of the types of costs used for decision making and cost control. The students will learn how to prepare income statements using absorption and variable costing and gain insight into cost-volume-profit analysis and break-even analysis using mathematical and graphical approaches and their application in businesses. Moreover, through this paper students understand the concept of relevant cost and also learn how to make decisions related to different business situations using marginal costing and differential costing techniques. Furthermore, this paper equips the students with the ability to prepare various types of budgets, understand standard costing system as a tool of managerial control and

calculate variances in respect of each element of cost and sales. Basic understanding of techniques of performance measurement such as Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing are also explained to the students in this paper.

Banking and Insurance

The objective of this paper is to provide an insight to the students about the basic principles of Banking and Insurance through detailed coverage of topics like origin of banking, Banking operations, credit policies of Banks , role of Information Technology in Banking, concept of risk, principles of insurance and IRDA. After completing the course, the student shall be able to make them familiarize with the latest technological tools and E-services used by Banking and Insurance companies. Moreover, they will also get an insight of lending operations of banking and causes of NPAs into the banking sector and are acquainted with different types of insurance and regulatory framework of insurance.

Organisational Behaviour

The underlying objective of this course is to create a basic understanding of the concept of organisational behavior and help students gain theoretical and practical knowledge along with desirable skills to become successful managers and effective employees in organisation.

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

- Understand the development of organisational behavior and its importance in managing people at the workplace.
- Understand human behavior as an individual
- Appreciate different theories of motivation.
- Critically evaluate leadership styles and strategies.
- Understand the importance of organisational culture and learn to deal with change and stress.

BA Prog - Entrepreneurship and Small Business

Fundamentals of Business Organisation (sem I)

The purpose of this course is to facilitate awareness about the nature of business activity, ownership types and dynamic environment in which the business operates.

Course Learning Outcomes After completing the course, the student shall be able to::

- understand the relationship between business and the environment.
- analyze the environmental factors affecting business with special reference to SWOT analysis.
- learn about various forms of business organisations.
- explore the principles of business management.
- appreciate the functions of management.

Fundamental of Entrepreneurship (Sem II)

The aim of this paper is to make students aware of the concept, need and relevance of entrepreneurship in the contemporary Indian society and further create a desire among the students towards entrepreneurial orientation and see it as an alternative career options.

Course Learning Outcomes

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

- Understand the concept of entrepreneurship in the context of Indian economic scenario, Type of Entrepreneurs.
- Link the individual's capability and strength as a guiding factor towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.
- Understand the entrepreneurial process for initiating new venture creation.
- Understand social support system for garnering strength towards entrepreneurial preferences.
- Understand various dimensions of managing a business enterprise once it is formed.

Paper name- Feasibility study and business plan(semester 3)

The objective of this paper is to acquaint the students with basic knowledge of environment scanning, feasibility study and business plan. It also develops understanding about entrepreneurship and creative thinking and behaviour for effectiveness in business.

Paper name- Managerial Aspects of Small business operations, office, Accounting and Financial Areas (semester 4)

The basic aim of the paper is to orient the learner towards entrepreneurship, as a career option, and creative thinking and behaviour for effectiveness at work and in life.

This paper also focuses on the need of students to educate themselves on the most pertinent issue of the rapidly evolving world of entrepreneurs and the Government initiatives towards boosting entrepreneurship and Startup culture amongst youth, for combating the mammoth problem of unemployment in India.

This paper gives the basic knowledge of Accounting terms to Arts students and also helps in understanding the accounting concepts to analyse the final position and profitability index of the company.

Management of Small Business Enterprises (Sem V)

The purpose of this course is to acquaint the students with the basic knowledge of managing a small enterprise.

Course Learning Outcomes After completing the course, the student shall be able to:

- understand entrepreneurial style of management
- analyze the significance of having appropriate capital structure mix in the organisation
- construct an influential marketing plan
- realize the significance of having right mix of employees in the organisation
- understand the process of planning for management succession

Contemporary Policy and Institutional framework (Sem VI)

The objective of the paper is to acquaint the students with various contemporary policies and institutional framework.

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

- know about the legal framework governing MSMEs.
- gain knowledge about the government support system for entrepreneurial options.
- be well-versed with the changing face of MSME in the light of liberalized economic policy.
- understand the working of promotional programmes for SMEs.
- gain knowledge of marketing and financial support systems

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Ms. Sailaja Modem
Coordinator – IQAC
Gargi College
(University of Delhi)



Prof. Promila Kumar
Principal (Offg.)
Gargi College
(University Of Delhi)