

SLC(University of Delhi) Shyam Lal College



Programme Specific Outcomes and Course Outcomes

B.Com.(H)

Programme Specific Outcomes:

Programme	Programme Specific Outcomes
B.Com (H)	PSO-1: It instil in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world.
	PSO-2: It intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing employability options of the students.
	PSO-3: It envisages the students to demonstrate inclusive knowledge of the areas related to finance, human resource management, marketing, international business, corporate and business laws, accounting and taxation etc.
	PSO-4: The students will be made capable of using modern ways and means of dealing with issues arising in the dynamic business world and will also help them tackle the resistances.
	PSO-5: Students will be trained to develop skills and attitudes needed for critical thinking and adopting a comprehensive problem solving approach.
	PSO-6: Students are exposed to the pedagogy that helps them understand real life situations through case-studies. It aims at building the basic ability to think critically, evaluate dispassionately and solve complex problems creatively.
	PSO-7: The students would be able to think from diverse perspectives and suggest solutions according to their own sensibilities.
	PSO-8: It inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition.
	PSO-9: It not only infuses into the students the skillset and competence required to maintain the national standards but also makes them competent enough to be capable of comprehending international frameworks keeping in view research aspects in consideration.
	PSO-10: Understand the need of the current business world and make students capable to look at various aspects from global perspective. It

also aim at instituting entrepreneurial skills in the students by instilling in them competencies needed to become an entrepreneur. These would lead to develop an attitude of life-long learning.
PSO-11: It would also help in making responsible citizens and facilitate character building.
PSO-12: It broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them inquisitive to raise concerns and act accordingly. The students are driven to develop an attitude of life-long learning.
PSO-13: It enables the students to be technologically updated as it has courses like computerised accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. Components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.
PSO-14: It give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence.
PSO-15: It enables the student to analyse the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the student how to move sequentially in order to solve a problem effectively.
PSO-16: It enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions

Course Outcomes:

Semester 1:

Course Name	Learning Outcomes	Programme Specefic Outcomes
		are Attained by
BCH 1.2-FINANCIAL	CO1: understand the theoretical framework of accounting and to	• The students are made aware of different accounting concepts by way of claasroom instruction.

ACCOUNTING	 prepare financial statements. CO2: explain and determine depreciation and value of inventory. CO3: learn accounting for hire purchase transactions, leases, branches and departments. CO4: understand the concepts of partnership firm and prepareaccounts for dissolution of a partnership firm. 	• The students get hands-on experience of preparing trading and profit and loss account and balance sheet using Tally software.
BCH 1.3- BUSINESS	CO5: develop the skill of preparation of trading and profit and lossaccount and balance sheet using computerized accounting. CO1: understand basic	• The students learn basic
LAW	 aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions. CO2: be able to recognize and differentiate the special contracts andidentify their appropriate usage at varied business scenarios. CO3: equip the students about the legitimate rights and obligations under The Sale of Goods Act CO4: enable with skills to initiate entrepreneurial ventures as LLP. 	 The students reall basic aspects of contracts and other Acts under Business laws. The laws are highly relevant in real life as concepts are related to real life case laws The students are made aware of concepts by means of classroom instruction
	CO5: understand the fundamentals of Internet based activities underThe Information and Technology Act.	

BCH 1.4(b): BUSINESS ORGANISATION AND MANAGEMENT	 CO1: learn business activities to compete in competitive world. CO2: understand entrepreneurship from local to internationalperspective. CO3: evaluate the application of functional areas of businessactivity. CO4: analyze decision making and communication. CO5: evaluate the impact of legal, social, 	 The students are made aware of different perspectives of business organisations and management practices by means of classroom teaching and case studies. The students are encouraged to analyze the real world situations by relating concepts to real life scenarios.
BCH 1.4 PRINCIPLES OF MICRO ECONOMICS	CO1: The course introduces the students to the first course in Economics from the perspective of individual decision making as consumers and producers. CO2: The students learn some basic principles of microeconomics, interactions of supply and demand and characteristics of perfect and imperfect markets.	 The students are apprised of basic concepts of economics that are highly related to real life situations. The students get an opportunity to relate things to the practical world as they undertake projects and practical cases.
ВСН	CO1: Gain in-depth knowledge on natural resources and resources	

1.1ENVIRONMENTAL STUDIES	that sustain life and govern economy CO2: Understand the consequences of human action on the web oflife, globe; economy and quality of human life CO3: Develop critical thinking for shaping strategies	 The students are encouraged to develop an empathetic view towards resources and their uses. They are encouraged to adopt sustainable practices and implement the same in real life. The students undertake real life projects and offer emotion ideas to the students of the students and the students are students.
	(scientific, social, economic, administrative and legal) for environmental protection, conservation of biodiversity, environmental equity and sustainable development	creative ideas to promote sustainability.
	CO4: Acquire values and attitudes towards understanding complex environmental- economic- social challenges and active participationin solving current environmental problems and preventing the futureones.	
	CO5: Adopt sustainability as a practice in life, society and industry.	

Semester 2:

Course Name	Learning Outcomes	
BCH 2.2: CORPORATE ACCOUNTING	CO1: develop an understanding of accounting for share capital and debentures.	• The students learn to prepare financials of companies as per the relevant standards and
	CO2: prepare financial statements of a company.	 Acts. The students learn how to account for
	CO3: develop an understanding of cash flow statements.	amalgamation, consolidation and liquidation by doing
	CO4: understand the accounting for amalgamation and liquidation of companies.	practical questions.
	CO5: prepare consolidated balance sheet for Holding	

	company.	
BCH 2.3- CORPORATE LAWS	 CO1: understand the regulatory aspects and the broader procedural aspects involved in different types of companies covering the Companies Act 2013 and Rules there under. CO2: follow the basic legal documents and their usage essential foroperations and management of company. CO3: enable the students to synthesis company processes, meetingsand decisions. CO4: equip the students with framework of dividend distributionand role of auditors in a company. 	 The students understand the legal and regulatory aspects of different corporate laws by means of classroom teaching. The students are apprised of different dimensions of the laws by solving different case laws. The students learn how to account for practical aspects like how to conduct meetings, dividend distribution as they discuss different cases regarding the same.

	CO5: comprehend and evaluate working of depositories and their functions in stock markets.	
BCH 2.4 INTRODUCTORY MACRO ECONOMICS	CO1: This course will allow students to understand the basic functioning of the macroeconomy.	• The students understand the basic concepts by means of classroom teaching and presenations.

Semester 3:

Course Name	Learning Outcomes	Programme Specefic
		Outcomes are Attained by
BCH 3.1: HUMAN RESOURCE MANAGEMENT	CO1: understand basic nature and importance of human resource management.	• By discussing various companies HRM departments.
	 CO2: analyze the current theory and practice of recruitment and selection. CO3: realize the importance of performance management system in enhancing employee performance. 	 By discussing recent trends in HRM By making students understand what are the challenges of HRM and how they can be overcome.
	CO4: 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.	
	CO5: understand role of modern HRM in meeting challenges of changing business environment.	

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BCH 3.2: INCOME TAX LAW AND PRACTICE	 CO1: understand the basic concepts in the law of income tax and determine the residential status of different persons. CO2: identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from HouseProperty'. CO3: compute income under the head ' Profits and gains of husiness or profession' 'Conital 	 By practically showing them the income tax website. By practically doing income tax return. By making them understand about income tax act.
	business or profession', 'Capital gains' and 'Income from other sources'.	
	CO4: understand clubbing provisions, aggregate income after set-offand carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.	
	CO5: develop the ability to file online returns of income.	
BCH 3.3: MANAGEMENT PRINCIPLES AND APPLICATIONS	CO1: understand the evolution of management and apprehend itseffect on future managers.CO2: analyze how organisations adapt to an uncertain	 By providing deep knowledge about the different concepts of management. By discussion about
	environment	different management gurus.

	and decipher decision making techniques managers use to influenceand control the internal environment.	• By making students understand the paradigm shift of management.
	CO3: comprehend the changes happening in organisation structureover time.	
	CO4: analyze the relationship amongst functions of management i.e.planning, organizing, directing and controlling.	
	CO5: appreciate the changing dynamics of management practice.	
BCH 3.4 INDIAN ECONOMICS	CO1: This course will help students understand the key issues related to the Indian economy.	 By giving them understanding about Indian economy. By discussing economy policy over the time.
	CO2: It will broaden their horizons and enable them to analyze current economic policy thus improving their chances of getting employed, and be more effective, in positions of responsibility and decision making.	 By encouraging the discussions about Indian economy.
	CO3: The course also serves as the base for further study of sector specific policy discussion that is pursed in the course in the next semester.	
BCH 3.4 ENGLISH	CO-1: The course introduces students to, and familiarises them with, the basic concepts of language and linguistic theories.	 By telling and discussing with them how language is important aspect. By giving different assignment and project work about linguistic theories

BCH 3.4(c):	CO1: learn the basic concepts	• By giving them
FUNDAMENTALS OF	and principles of marketing and	knowledge about market
MARKETING (to develop their conceptual skill	and marketing.
Generic Elective)	to be able to manage marketing	• By giving different
	operations of a business firm.	projects on marketing.
		• By giving different
	CO2: understand the	assignment and other
	complexities involved in various	work related to different
	targeting and positioning	concept and theories of
	decisions.	marketing.
	CO3: take effective decisions	
	for launching new products	
	and tounderstand the	
	implications of different pricing	
	strategies.	
	CO4: develop the skills to design	
	the promotion-mix strategies	
	CO5: familiarize about the	
	current trends in marketing to	
	takeproactive measures while	
	taking marketing decisions	
BCH 3.5(a): E-	CO1: understand the basics of	• By giving knowledge about
COMMERCE	E-commerce, current and	different business models
	emergingbusiness models.	of e commerce.
		• By giving different projects
	CO2: familarize with basic	on E-commerce.
	business operations such as	• By making students
	sales, marketing, HR etc. on the	understand the importance
	web.	of security and privacy in
		digital technology time
	CO3: enhance the students' skills	anglian technicitogy unite
	for designing and developing	
	website.	

	CO4: identify the emerging modes of e-payment.CO5: understand the importance of security, privacy, ethical and legal issues of e-commerce.	
BCH 3.5(B): PERSONAL TAX PLANNING	 CO1: understand the concept of tax planning, use the residential status to plan the scope of income and devise tax planning strategy in relation to agricultural income. CO2: apply critical thinking and problem solving skills related to minimization of tax liability of individuals with respect to salary income and understand how to develop efficient pay packages. CO3: devise tax planning strategies in relation to house property and understand the presumptive scheme of taxation of computing business income. CO4: use Indexation technique to reduce capital gains tax and learn about specific exemptions available from capital gains. CO5: use deductions to reduce taxable income and use rebates to reduce tax liability. 	 By making them understand the concept of tax planning. By giving practical knowledge about tax planning. By providing different projects on tax planning.

Semester 4:

Course Name	Learning Outcomes	Programme Specefic
		Outcomes are Attained by
BCH 4.1: COST ACCOUNTING	 CO1: understand thoroughly the conceptual framework of Cost Accounting; identification of differences between different financial and cost accounting; cost concepts and elements of cost; preparation of cost sheet. CO2: understand the accounting and control of material and labour cost. 	 By giving them full knowledge about conceptual framework of cost accounting. By making them able to understand the cost sheets. By giving them different projects and assignments related to the topic.
	CO3: develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item of overheads.	
	CO4: develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.	
	CO5: understand cost accounting book keeping systems and	

	reconciliation of cost and financial account profits	
BCH 4.2: BUSINESS MATHEMATICS	 CO1: comprehend the concept of systematic processing and interpreting the information in quantitative terms to arrive at an optimum solution to business problems. CO2: develop proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems. CO3: acquire competence to use computer for mathematical computations, especially with Big data. CO4: obtain critical thinking and problem-solving aptitude. 	 By explaining different mathematical tools. By giving them projects about different concepts of mathemativs.
BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS	 CO5: evaluate the role played by mathematics in the world of business and economy. CO1: understand the various concepts and terminologies used in computer networks and internet and be aware of the recent developments in the fast changing digital business world. 	 By practically doing Ms word in the computer lab By practically doing Ms power point in the computer lab. By practically doing Ms
	CO2: handle document creation for communication.CO3: acquire skills to create and make good presentations.	Access in the computer lab.
	CO4: make various computations in the area of accounting and finance and represent the business data using suitable charts. S/He should be able to manipulate and analyze the business data for better understanding of the business environment and decision making.	
	CO5: understand and apply the various database concepts and	

	with the help of suggested popular software.	
BCH 4.5(e): E-FILING OF RETURNS	 CO1: know the difference between e-filing and regular filing of Income tax returns and understand the circumstances when e-filling is mandatory. CO2: understand the basic process of computing taxable income andtax liability, and know about various types of income tax return forms. CO3: understand the concept of advance payment of tax and tax deduction at source and develop the ability of e-filing of TDS returns. CO4: become aware of the basic 	 By practically showing them the income tax website. By practically doing income tax return. By making them understand about income tax act.

	including the meaning of input tax credit and the process of its utilization.	
	CO5: know about various types of GST returns and their filing.	
BCH 4.4 INDIAN ECONOMY	CO1: Students will have capability to understand governmentpolicies and will enable informed participation in economic decision making, thus improving their employment prospects and career advancement.	 By giving them understanding about Indian economy. By discussing economy policy over the time. By encouraging the discussions about Indian economy.

Semester 5:

 Attained by The students understand basic concepts of marketing its philosophies and marketing decisions of a firm by means of classroom teaching. The students analyze the process of value
 creation through product development, pricing and its distribution by discussing real examples. The students know the process of product promotion and various developments in marketing area by solving case studies.

	marketing area that may govern marketing decisions of a firm.	
BCH 5.2: FINANCIAL MANAGEMENT	 CO1: - explain the nature and scope of financial management aswell as time value of money and risk return trade off. CO2: - analyze capital budgeting process and capital budgeting techniques. CO3: - estimate various capital structure theories and factors affecting capital structure decisions in a firm. CO4: - critically examine various theories of dividend and factorsaffecting dividend policy. CO5: - evaluate working capital requirement 	 The students understand the concept of financial management and time value of money by means of classroom teaching. The students evaluate capital budgeting process and its techniques by solving practical questions. The students investigate various theories of dividend and evaluate working capital requirement by discussing the same.
BCH 5.3(a): MANAGEMENT ACCOUNTING	CO1: understand thoroughly t different forms of accounting— Financial, Cost and Managerial;	The student understand the concepts o Management Accounting by way o classroom teaching.

understand budgetary l system as a tool of gerial planning and control to prepare various types of t. Ability to understand rd costing system as a tool nagerial control; calculation	f ; f d 1	
riances in respect of each nt of cost and sales; control	h	
understand management nting issues of nsibility accounting onal performance rement and Transfer g.	of g, e	
ing people at the lace. understand how individuals e under different conditions hy individuals behave as o.	s	 The students understand concept of organisational behavior and its importance by means of classroom teaching. The students know how individuals behave under different conditions by way of discussion.
	ior and itsimportance in ging people at the lace. understand how individual	ior and itsimportance in ging people at the lace. understand how individuals e under different conditions hy individuals behave as

	styles and strategies. CO5: critically evaluate the potential effects of organisation culture and stress on behavior in organisation so as to direct the same towards predetermined goals.	• The students appraise potential effects of organisation culture and stress on behavior in organization by way of case studies.
BCH 5.4(c): ADVERTISING AND PERSONAL SELLING	 CO1: understand the communication objectives behind advertising and promotions. CO2: understand the various advertising and media elements in theadvertising decisions. CO3: identify the ethical and legal issues of advertising. CO4: comprehend the importance and role of personal selling. CO5: understand the process of personal selling. 	 The students understand the objectives behind advertising and promotions by means of classroom teaching. The students know the various advertising and media elements in the advertising decisions by real life examples. The students identify the importance and role and process of personal selling.

Semester 6:

Course Name	Learning Outcomes	
BCH 6.1: AUDITING AND CORPORATE GOVERNANCE	 CO1: differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance. CO2: understand the concept of corporate governance in organisations and its essence for management. CO3: provide and assimilate information leading to failure oforganisation and corporate scams. 	 By giving them knowledge about the auditing especially for internal check, internal control and for overall corporate governance. By making them able to understand the governance framework provided by different regulatory bodies in India and Abroad. By encouraging the discussion on ethics in business.
	 CO4: comprehend the governance framework for an organisationprovided by different regulatory bodies in India and Abroad. CO5: recognise the essence of ethics in business. 	
BCH 6.2: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW	 CO1: connect with the genesis of goods and services tax (GST), decipher the constitutional amendment carried out to install GST in India and comprehend the composition and working of GST council. CO2: understand the meaning of supply under GST law, differentiate between intrastate and inter-state supply, comprehend rules related to the place of supply and compute the value of supply. 	 By giving them full knowledge of GST and GST council. By making them able to understand concept of GST law, intra-state and inter-state supply, place of supply and compute the value of supply. By giving practical questions of input tax, reverse charge mechanism of paying GST.
	CO3: comprehend the utilization of input tax credit, and the reverse charge mechanism of paying GST and to know the procedure for	• By giving them

	claiming refund under GST law. CO4: understand the provisions for registration under GST along with special provisions such as those related to anti-profiteering; avoidance of dual control; e- way bills and penalties. CO5: know the basic concepts of Customs Act and to compute the assessable value for charging customs duty.	knowledge of Customs Act and to compute the assessable value for charging customs duty.
BCH 6.3(a): FUNDAMENTALS OF INVESTMENT	 CO1: explain investment environment and concept of return & risk. CO2: understand bond valuation & role of credit rating agencies. CO3: examine equity approaches. CO4: analyze two securities portfolio using Harry Markowitz model, Calculating portfolio risk and return, explaining CAPM and evaluating Mutual Funds and Financial derivatives. CO5: evaluate investor's 	 By discussing various investment environment bond valuation & role or credit rating agencies. By giving knowledge about securities, Mutua Funds and Financia derivatives.

BCH 6.4(d): INTERNATIONAL BUSINESS	 CO1: 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. CO2: analyze the theoretical dimensions of international trade and intervention measures adopted; to appreciate the business of the diverse the business adopted. 	 By discussing globalization changing dynamics of the diverse international business environment. By giving them knowledge about international trade and Balance of payment. By giving them assignments on international economic organizations.
	significance of different forms of regional economic integration and to understand the concept of Balance of payment account and its components. CO3: 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.	
	CO4: familiarize students with the international financial environment, and get them acquainted with the basic features of the foreign exchange market – its characteristics and determinants.	
	CO5: 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.	