

## Program Objectives

### B.Com. (Hons.)

(Under graduate programs offered by the department)

**1. Name of the program: B.Com. (Hons.)**

**2. Program Specifications:**

School of Studies:	School of Studies in Management and Commerce
Department:	Commerce
Program:	B.Com. (Hons.)
Head of the Department:	
Date of Approval in Board of Studies:	

**3. Mode of Study:** Full time (Semester system); Class room teaching; experiential learning; Tutorials; Project assignments.

#### **Purpose of the Course:**

The Purpose of this programme has been designed to promote understanding of the issues confronting the business world and the economy as a whole. The program will help understand various systems, policy framework, and strategies needed to administer the rapid changes in an organization's globally-oriented environment.

This program will instill 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.

This degree course 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 the employability options of the students.

#### **Program Objectives:**

The programme also aims to develop the following abilities:

- Ability to effectively communicate both orally and verbally
- Appreciate importance of working independently and in a team
- Have exposure of complex commerce problems and find their solution
- Process information by effective use of IT tools.
- Understand required mathematical, analytical and statistical tools for financial and accounting analysis.
- Develop an understanding of various commerce functions such as Finance, Accounting, HRM, Marketing, Financial analysis, project evaluation, cost accounting, taxation etc.
- Develop self-confidence and awareness of general issues prevailing in the society.
- 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 position. 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.

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**SKILLS:**

The students after completing the program should inculcate the following skills:

- To demonstrating inclusive knowledge of the areas related to Accounting, Finance, Human Resource Management, Marketing, Business Laws, Corporate Governance, Direct and Indirect Taxation, International Business etc.
- The attitude for critical thinking and adopting a comprehensive problem solving approach. Thinking from diverse perspectives for solutions of real life problems specially related to business.
- Development of the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition.

**PROGRAMME SPECIFIC OBJECTIVES:**

Course Objectives & Outcomes		
Course Code	Course name	Course Objectives and Course outcomes
BCH-1.1	Environmental Studies	<p><b>Course objective:</b> The objective of the course is to make the students aware regarding environment of the business concern under which it will work.</p> <p><b>Course Outcome:</b> It will make experienced and qualified skill person to any student for successfully perform better business in this competitive era.</p>
BCH-1.2	Financial Accounting	<p><b>Course objective:</b></p> <ul style="list-style-type: none"> <li>• The prime objective of this course is to acquire conceptual knowledge of financial accounting and to provide knowledge about the technique for preparing accounts in different business organization. The student will be in position to understand treatment of specific transaction like royalty, hire-purchase and branches etc. This will also help in gaining Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.</li> <li>• The Secondary objective of this course is to introduce problems of financial accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial</li> </ul>

		<p>statements as Accounting Standards and Ind AS. Students are expected to gain the ability of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, and interpreting the financial structure.</p> <ul style="list-style-type: none"> <li>• The technical objective is developing the skill for use and/or prepares spreadsheets/Word documents and/or computer graphics in preparing case analyses and PowerPoint slides in making classroom presentations/submissions.</li> </ul> <p><b>Course Outcome:</b></p> <ul style="list-style-type: none"> <li>✓ This course will enable the students to combine practice and theoretical knowledge of financial accounting.</li> <li>✓ The students of this course will be active learners and develop awareness of emerging trends in financial accounting,</li> <li>✓ The course will provide decision making skills to the students in the financial analysis context,</li> <li>✓ The students of this course will have the ability to identify and analyze financial accounting problems and opportunities in real life situations.</li> </ul>
BCH-1.3	Business Mathematics	<p><b>Course objective:</b> The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.</p> <p><b>Course Outcome:</b> Comfort with analysing the matrices  Ability to link these ideas with business and economic situations  Ability to interpret the logarithm and differentiation technique  Understand the concept of linear programming  Sound grasp of the concept of ratios, interest, profit &amp; loss, percentage, commission and brokerage in business and financial decision making</p>
BCH-1.4 A	Micro Economics	<p><b>Course objective:</b> The objective of the course is to acquaint the students with the concepts of</p>

		<p>microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.</p> <p><b>Course Outcome:</b> Students import the insights on demand and supply, cost, income, equilibrium position, and different competitive markets and their behaviour.</p>
BCH-1.4 B	Tribal Economics	<p><b>Course objective:</b> The main objective of this course is focus on grasping a core knowledge base of economics and economic development of tribes and expands into a merging of Tribal opportunity, issues and complexities. This dynamic course is providing a foundational understanding of economics, main economic principals and applications of multiple methods to improve economic conditions. Understanding economic development, its foundation as well as applications, including entrepreneurship, and also provide a contextual understanding as the core of this course which is applying to a Tribal perspective and framework. Economic principals, entrepreneurship, clusters, local community and economic development, geography, competitiveness and strategy is includes in this course.</p> <p><b>Course Outcome:</b> Acquainting the students with the emerging issues in Tribal Entrepreneurship Development and developing an understanding of how Tribal economic principals cooperate and conflict within the India will be a major focus of the praxis of improving Tribal economies while balancing many economic interests.</p>
BCH-2.1	Business Communication	<p><b>Course objective:</b> to equip students to acquire skills reading, writing comprehension and communication, as also to use electronic media for business communication.</p> <p><b>Course Outcome:</b> The successful completion of this course shall enable the student:  <b>CO1:</b>To understand the basics of the communication skills  <b>CO2:</b>Able to understand the formal and informal letter writing  <b>CO3:</b>To understand the report writing and drafting  <b>CO4:</b>The basics knowledge of English punctuations</p>

BCH-2.2	Corporate Accounting	<p><b>Course objective:</b> To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.</p> <p><b>Course Outcome:</b> Comfort with analysing the financial statements  Ability to link this idea with accounting theories  Ability to interpret the financial statements of banking companies  Understand the concept of goodwill and their valuation technique  Sound grasp of the concept of valuation of shares  Recognise the concept of funds and cash flow statements  Understand the concept of amalgamation of companies and its technique</p>
BCH-2.3	Corporate Laws	<p><b>Course objective:</b> In view of increasing emphasis on adherence to norms of good corporate governance, Company Law assumes an added importance in the corporate legislative it deals with construction, administration, management and conduct of affairs of Companies. A thorough study of various provisions of the Companies Act, 2013 is a must for becoming a competent and efficient Company Secretary. The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depository Laws. Case studies involving issues in corporate laws are required to be discussed.</p> <p><b>Course Outcome:</b>  In the light of this, learner will be able to:  Covered various provisions and case studies related to Incorporation of various types of companies, Charters of company, doctrine of constructive notice, doctrine of indoor management, various rules regarding managerial personnel, Management &amp; control of companies, majority powers and minority rights, Corporate accountability, amalgamation, Winding up proceeding, winding up of unregistered company, dissolution of company. NCLT &amp; NCLAT, XBRL/E-FILLING</p>
BCH-2.4 A	Macro Economics	<p><b>Course objective:</b> The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy</p> <p><b>Course Outcome:</b> Student gain knowledge of basic concepts of the macro economics. The</p>

		modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy
BCH-2.4 B	Banking & Insurance	<p><b>Course objective: The objective of the course is to make the students aware regarding basic banking and insurance sector working style and schemes.</b></p> <p><b>Course Outcome: This subject knowledge will help students to make them expertise person in this sector.</b></p>
BCH-3.1	Human Resource Management	<ol style="list-style-type: none"> <li>1. <b>Course objective:</b> The main objective is to make students aware about the technique and principles adopted by the organisation to manage its human resources.</li> <li>2. To make students aware about the acquisition, training and development, performance appraisal and maintenance of human resources of an organisation.</li> </ol> <p><b>Course Outcome:</b></p> <ol style="list-style-type: none"> <li>1. The students will be able to understand how organisation manages their human resources.</li> <li>2. It helps students to understand the role and function of HRM.</li> <li>3. The students will be able to understand how the HR planning, recruitment and selection process is done.</li> <li>4. Students will be able to understand various training and development programs organised by the organisation.</li> <li>5. Students will be able to understand various techniques of performance appraisal and job evaluation.</li> <li>6. Students will be aware about the emerging challenges of HRM.</li> <li>7. Students will understand about employee health and safety, grievance handling and industrial dispute settlement machinery.</li> </ol>
BCH-3.2	Income Tax – Law and Practice	<p><b>Course objective:</b> The main objective of this course is to gain</p>

		<p>knowledge about the direct tax laws in force for the relevant previous year and to provide an insight into procedural aspects for assessment of tax liability for various assesses as per IT Act, 1961 and IT Rules, 1962 in manual and online format.</p> <p><b>Course Outcome:</b> After conclusion of study the students will be able to:</p> <ul style="list-style-type: none"> <li>✓ Differentiate between direct and indirect tax assessment.</li> <li>✓ Define the procedure of direct tax assessment.</li> <li>✓ In order to familiarize the different know-how and heads of income with its components.</li> <li>✓ Able to compute total income and define tax complications and structure in manual and online format.</li> <li>✓ Able to file IT return for various assesses.</li> <li>✓ Able to understand amendments made from time to time in Finance Act.</li> </ul>
BCH-3.3	Management Principles and Applications	<p><b>Course objective:</b></p> <ol style="list-style-type: none"> <li>1. The main objective is to provide knowledge about the basic management concepts, principles and practices.</li> <li>2. To make the students aware about the emerging issues in management</li> <li>3. To make the students aware about the various functions of Management like planning, organising, staffing, leading and control.</li> </ol> <p><b>Course Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Students will be able to understand the concept, principles, practices and functions of Management.</li> <li>2. It will enhance the communication skills, managerial skills, leadership skills and decision making skills of the students.</li> <li>3. Students will be able to make strategic planning, environmental analysis and diagnosis on their own.</li> <li>4. Students will get familiar with emerging issues in management</li> </ol>
BCH-3.4 A	E-Commerce	<b>Course objective:</b> This Paper aims at an

		<p>understanding of the basic principles of E-Commerce and gives an insight into the application of this important area.</p> <p><b>Course Outcome:</b> After Completion of the subject student should able to</p> <ul style="list-style-type: none"> <li>• Understand the basic concepts and technologies used in the field of electronic Commerce</li> <li>• Should be able to understand concepts of E-Commerce and E- business.</li> <li>• Analyze real business cases regarding their e-business strategies and transformation processes and choices.</li> <li>• Integrate theoretical frameworks with business strategies.</li> </ul>
BCH-3.4 B	International Business	<p><b>Course Objectives</b></p> <p><b>1)</b> Knowledge: Basic and broad knowledge in international business environment, strategies and management. Ability to apply concepts, principles and theories to simple business situations.</p> <p><b>2.</b> Global Perspective: Awareness of the different thinking and viewpoints of diverse cultures.</p> <p><b>3.</b> Awareness of the global business environment and its impacts on businesses.</p> <p><b>4.</b> Practical Application: Use of excel tools in real world scenarios</p> <p><b>Course Outcomes</b></p> <p><b>1)</b> Explain the concepts in international business with respect to foreign trade/international business</p> <p><b>2).</b> Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects</p> <p><b>3)</b> Analyze the principle of international business and strategies adopted by firms to expand globally.</p> <p><b>4)</b> Integrate concept in international business concepts with functioning of global trade</p>
BCH-3.5	Business Statistics	<p><b>Course objective:</b> The objective of this course is to familiarise students with the basic statistical tools used for managerial decision making.</p> <p><b>Course Outcome:</b> Comfort with analysing the basic statistical tools Ability to link this idea with managerial decision making process Ability to interpret the correlation and regression technique between two or more than two variables Understand the concept of probability and application of permutation and combination in</p>



		<p>probability  Sound grasp of the concept of index numbers  Recognise the concept of sampling, estimation and sampling distributions  Understand the concept of time series analysis</p>
BCH-4.1	Cost Accounting	<p><b>Course objective:</b>  To develop and understand the basic concepts and processes used to determine product costs &amp; Service costs through various cost accounting methods and techniques which can lead to develop skill in order to interpret cost accounting statements and accounts. The course will also help to analyze and evaluate information for cost ascertainment, planning, control and decision making, and lead to solve simple real life cases.</p> <p><b>Course Outcome:</b>  On completion of the course, the students of Cost Accounting will be able to:</p> <ul style="list-style-type: none"> <li>✓ Demonstrate knowledge and understanding of the fundamentals of Cost Accounting.</li> <li>✓ Comprehend the different kinds of cost involved and develop methods for Cost Control.</li> <li>✓ Evaluate the costs and benefits of different conventional and contemporary costing systems</li> <li>✓ Analyse and provide recommendations to improve the operations of organisations through the application of Cost accounting techniques.</li> <li>✓ Develop research and analytical skills including the retrieval of information from variety of cost that may arise in business operations.</li> <li>✓ Identify the critical role of cost allocation in the analysis of customer profitability and sales variances.</li> <li>✓ Communicate effectively on matters related to cost accounting.</li> <li>✓ Apply cost accounting methods for both manufacturing and service industry.</li> </ul>
BCH-4.2	Business Law	<p><b>Course objective:</b>To impart basic knowledge of the important business laws and legislation relevant for conduct of general business activities along with relevant case laws.</p> <p><b>Course Outcome:</b>After completing the course, the student shall be able:</p> <ul style="list-style-type: none"> <li>➤ To understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business</li> </ul>

		<p>propositions.</p> <ul style="list-style-type: none"> <li>➤ To be able to recognize and differentiate the special contracts and identify their appropriate usage at varied business scenarios.</li> <li>➤ To equip the students about the legitimate rights and obligations under The Sale of Goods Act.</li> <li>➤ To enable with skills to initiate entrepreneurial ventures as Partnership Firm and LLP.</li> <li>➤ To understand the fundamentals of Negotiable instruments and their different uses under Negotiable Instruments Act</li> </ul>
BCH-4.3	Computer Applications in Business	<p><b>Course objective:</b></p> <ol style="list-style-type: none"> <li>1. The main objective is to make students aware and understand the use of MS-Office and Database Management System.</li> <li>2. To improve the computer skill and knowledge of the students.</li> <li>3. To make students familiar with the use of Information Technology used in business operation.</li> </ol> <p><b>Course Outcome:</b></p> <ol style="list-style-type: none"> <li>1. The students will be able to perform various business operations with ease.</li> <li>2. It will enhance the knowledge of computer and presentation skills of the students.</li> <li>3. The students will be able to perform basic queries in SQL.</li> <li>4. The students will be able to apply DBMS in the area of accounting, inventory, HRM and its accounting.</li> <li>5. The students will be able to manage the data records of employees, suppliers and customers.</li> </ol>
BCH-4.4 A	Indian Economy	<p><b>Course objective:</b> This course seeks to enable the student to grasp the major economic problems in India and their solution.</p> <p><b>Course Outcome:</b> Student gain knowledge on economy and its determinants, ability understanding of economic problems in India and their solution.</p>

BCH-4.4 B	Business Environment	<p><b>Course Objective</b></p> <ol style="list-style-type: none"> <li>1) To give students understanding about the various constituents of global business environment.</li> <li>2) To study the benefits and cost of globalization.</li> <li>3) To study economics of regional trading blocs and multilateralism.</li> <li>4) To study the various exchange rate regimes and their respective advantages and disadvantages.</li> </ol> <p><b>Course Outcomes</b></p> <ol style="list-style-type: none"> <li>1) Explain the concept of the various constituents of environment and their impact on businesses.</li> <li>2).Apply the trade theories, investment theories, exchange rate theories and regional trading bloc theories and their impact on economic welfare.</li> <li>3) Analyze the principle and he different exchange rate regimes' impact on businesses.</li> <li>4) Integrate the concept and opening economies of developing countries like India through RTB and multilateral route (WTO).</li> </ol>
BCH-4.5	Technical Accounting and ERP	<p><b>Course objective:</b></p> <p>The main objectives of this course are:</p> <ul style="list-style-type: none"> <li>• To acquire in-depth knowledge of ERP as a prime Application Software product.</li> <li>• To learn operational aspects of ERP implementation and support.</li> <li>• To know features of important ERP modules.</li> <li>• To learn, through case studies, practical aspects of ERP in various industries.</li> <li>• This course also helps students to work with well-known accounting software i.e. Tally ERP-9. Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP-9 software.</li> </ul> <p><b>Course Outcome:</b></p> <p>On completion of the course, the students of Technical Accounting and ERP will be able to:</p> <ul style="list-style-type: none"> <li>✓ To gain a broad understanding on the internal &amp; external factors which have an impact in the business environment, institutions &amp; the application of suitable strategies in modern business. To develop computer skills of recording financial transactions, preparation of annual accounts and reports using Tally.</li> <li>✓ To apply the knowledge of quantitative tools</li> </ul>

		<p>&amp; techniques in the interpretation of data for managerial decision – making.</p> <p>✓ To provide an in-depth knowledge on the concepts and practice of managements accounting and generate required reports for managerial decision making. To develop the skills of recording financial transactions and preparation of reports for ascertaining the financial position of the various firms.</p>
BCH-5.1	Principles of Marketing	<p>1. <b>Course objective:</b> The main objective is to provide basic knowledge of concept, principles, tools and techniques of marketing.</p> <p>2. To make students aware about consumer behaviour, market segmentation, product, promotion, pricing and distribution channel.</p> <p><b>Course Outcome:</b></p> <ol style="list-style-type: none"> <li>1. Students will be able to understand the functioning of marketing, marketing mix and marketing environment.</li> <li>2. Students will be able to understand new product development process, factors affecting price of a product, pricing policies and strategies.</li> <li>3. Student will be able to understand various types of distribution channels and their functions.</li> <li>4. Students will be able to understand various types of promotions and factors affecting promotion mix decisions.</li> <li>5. Students will be able to know the recent developments in marketing</li> </ol>
BCH-5.2	Fundamentals of Financial Management	<p><b>Course objective:</b> The main objectives of Financial Management course are:</p> <ul style="list-style-type: none"> <li>• To understand the Profit maximization occurs when marginal cost is equal to marginal revenue.</li> <li>• To know about the Wealth maximization means maximization of shareholders' wealth. It is an advanced goal compared to profit maximization.</li> <li>• To see the Survival of company is an important consideration when the financial</li> </ul>

		<p>manager makes any financial decisions. One incorrect decision may lead company to be bankrupt.</p> <ul style="list-style-type: none"> <li>• To be aware of Minimization on capital cost in financial management can help operations gain more profit.</li> <li>• To apply the tools from financial management this would facilitate the decision making i.e. CAPM Model and Capital Budgeting.</li> <li>• To estimate working capital requirement of Business concern in all aspects.</li> <li>• To maintaining proper cash flow is a short run objective of financial management. It is necessary for operations to pay the day-to-day expenses e.g. raw material, electricity bills, wages, rent etc. A good cash flow ensures the survival of company.</li> <li>• To explain the Factors affecting the capital structure and significant role of Cost of Capital</li> </ul> <p><b>Course Outcome:</b> After studying this course the students should be able to:</p> <ul style="list-style-type: none"> <li>✓ Understand the foundations of financial management, risk return framework and role of a finance manager.</li> <li>✓ Analyze and evaluate capital projects under different situations using appropriate capital budgeting techniques.</li> <li>✓ Critically examine various theories and determinants of capital structure, analyze financial plans and determine optimal capital structure.</li> <li>✓ Critically examine various theories and policies of dividend and determine optimal payout policy.</li> <li>✓ Understand the intricacies of working capital management and effectively manage cash, receivables and inventories.</li> </ul>
BCH-5.3 A	Management Accounting	<p><b>Course objective:</b> The main objective of this course is to equip the students with the knowledge of concepts, methods and techniques of management accounting and enable them to use various techniques of cost ascertainment, budget preparation and variance analysis, while focusing on its need for managerial decision making and analyze cost-volume-profit techniques to determine optimal managerial decisions.</p> <p><b>Course Outcome</b> After completing the course, the student will be able to:</p>

		<ul style="list-style-type: none"> <li>✓ Identify differences between various forms of accounting—Financial, Managerial and Cost and the role of a Management Accountant.</li> <li>✓ Identify cost according to their associated activities and apply costing techniques for computing cost of products or services.</li> <li>✓ Prepare income statements using variable costing and absorption costing.</li> <li>✓ Make various managerial decisions on the basis of learning about concepts and issues involved therein.</li> <li>✓ Prepare different forms of budgetary statements, identify and control cost at a responsibility centre assigned to a manager, analyze and report performance of the assigned responsibility centre.</li> <li>✓ Communicate effectively with appropriate skill for advocating Management Accounting.</li> </ul>
BCH-5.3 B	Corporate Tax Planning	<p><b>Course objective:</b> To the main aims of this course are:</p> <ul style="list-style-type: none"> <li>• To give an idea on various approaches of tax planning and ways to minimize the tax liability within the legal framework and keep themselves updated with Finance Act applicable for respective financial year..</li> <li>• To develop in students the ability to consider tax implication in business and financial decisions.To develop the understanding for use of relevant software and evaluation of practical exercise using software and online mode.</li> </ul> <p><b>Course Outcome</b> After successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> <li>✓ Compute tax liability of a company.</li> <li>✓ Consider tax implications while taking business decisions.</li> <li>✓ Assess impact of taxation on trade off of financial decisions.</li> <li>✓ Independently undertake corporate tax planning.</li> </ul>
BCH-5.4 A	Financial Markets, Institutions, and Financial Services	<p><b>Course objective:</b> To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.</p> <p><b>Course Outcome:</b> Student gain knowledge on financial markets and institutions and to familiarise them with major financial services in</p>

		India.
BCH-5.4 B	Advertising, Product and Brand Management	<p><b>Course objective:</b>1 To understand the concepts of advertising, product product and brand management. 2 To learn about marketing process for different type of advertisement,productbrand</p> <p><b>CourseOutcome :</b></p> <p>1 Student will demonstrate strong and conceptual knowledge in the functional area of advertising product and brand Management.</p> <p>2students will demon -started analytical skill in identification &amp;resolution of problems pertaining to the subject.</p>
BCH-6.1	Auditing and Corporate Governance	<p><b>Course objective:</b> The objective of this paper is to impart the basic knowledge of auditing, corporate governance, ethics and corporate social responsibility in the global and Indian context.</p> <p><b>Course Outcome :</b> Students Will be able to</p> <ul style="list-style-type: none"> <li>• Presents an organised analysis of theories and issues of corporate governance and business ethics.</li> <li>• Incorporating all latest amendments and rules concerning company audit and corporate governance provisions led down by LODR Regulations/Clause 49 of the Listing Agreement &amp; the Companies Act 2013.</li> <li>• Exhibit and be able to discuss understanding of ethics and social responsibility.</li> <li>•Apply and demonstrate the accounting knowledge and skills in Auditing.</li> </ul>
BCH-6.2	Indirect Tax Law	<p><b>Course objective:</b></p> <p>The main objectives of this course are:</p> <ul style="list-style-type: none"> <li>• Students will acquaint with the sources of revenues of the government.</li> <li>• Students will learn to analyse and evaluate the effect of an indirect tax on consumers, producers and the government.</li> <li>• Students will learn and understands various definitions and terminologies of Goods and Service Tax (GST) &amp; Customs Laws.</li> <li>• Discuss examples of goods/ services on which the government imposes indirect tax and reasons for that.To help the students compute the Goods and Service Tax (GST) payable by a supplier after considering the eligible input tax credit.</li> <li>• To help students understand the persons liable for registration and the persons not required to obtain registration under the GST law.</li> </ul>

		<p><b>Course Outcome</b>  After successful completion of this course, students will be able to:</p> <ul style="list-style-type: none"> <li>✓ To compute the assessable value of transactions related to goods and services for levy and determination of duty liability.</li> <li>✓ To Identify and analyze the procedural aspects under different applicable statutes related to indirect taxation.</li> <li>✓ To understand the basic principles underlying the Indirect Taxation Statutes.</li> <li>✓ To understand tax liability and taxable entities. Accounting treatment (simple and trilateral transactions) .</li> <li>✓ To examine the method of tax credit. Inflows, outflows and tax imposition, tax exemption, tax deduction.</li> <li>✓ To understand Inflows and outflows related to Goods and Service Tax (GST) &amp; Customs Laws. Imposition of tax and tax base. Delivery of goods and services. Tax rates &amp; Periodic tax returns, place of delivery of goods and services and its impact on Goods and Service Tax (GST).</li> <li>✓ To enable the students to learn the concepts indirect tax and GST from the pre-GST period to post- GST period.</li> <li>✓ To understand the importance of indirect taxes (GST &amp; Customs Laws) in the Indian and global economy and its contribution to the economic development.</li> <li>✓ To comprehend the principles of taxations, objectives of taxes and its impact, shifting and incidence process of indirect taxes in the market orientated economy.</li> <li>✓ To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.</li> <li>✓ To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.</li> </ul>
BCH-6.3 A	Security Analysis & Portfolio Management	<p><b>Course objective:</b>  The main objectives of this course are:</p> <ul style="list-style-type: none"> <li>• This course provides a broad overview of investment management, focusing on the application of finance theory to the issue faced by portfolio managers and investors in general.</li> <li>• To provide conceptual foundation for the purpose of undertaking Investment analysis for securities as well as portfolios and equip the students with essential tools, techniques, models and investment theory necessary for</li> </ul>



		<p>analyzing different types of securities, making sound investment decisions and optimal portfolio choice.</p> <ul style="list-style-type: none"> <li>• And also provide insight about the relationship of the risk and return and how risk should be measured to bring about a return according to the expectations of the investors and Portfolio management practices in India. Also to familiarize the students with the fundamental and technical analysis of the diverse investment avenues.</li> </ul> <p><b>Course Outcome</b> After successful completion of this course the student should be able to:</p> <ul style="list-style-type: none"> <li>✓ Understand the environment of investment and risk return framework.</li> <li>✓ Analyse bonds in terms of valuation, yields and risks as well as build up immunized bond portfolio.</li> <li>✓ Analyse equity shares using different approaches and models.</li> <li>✓ Construct, analyze, select and evaluate portfolios along with a deep understanding of Capital market theory and associated models.</li> <li>✓ Understand and analyse futures and options, use various options trading strategies and critically examine various innovations in derivatives market.</li> </ul>
BCH-6.3 B	International Marketing	<p><b>Course Objectives:</b></p> <ol style="list-style-type: none"> <li>1) To gain a solid understanding of the theoretical and conceptual principles of International marketing;</li> <li>2) To understand how to develop and manage a strategic international marketing initiative.</li> </ol> <p><b>Course Outcomes:</b></p> <ol style="list-style-type: none"> <li>1) Analyze the environmental variables that influence international marketing;</li> <li>2) Describe the strategies and tactics that can lead to successful international marketing given those environmental constraints;</li> <li>3) Discuss the more typical management decisions and problems faced, highlighting those peculiar to the international arena;</li> <li>4) Understand how managers perform the functional tasks that constitute international marketing such as marketing intelligence and “mix” adaptations;</li> <li>5) Analyze a real-world case study involving complicated international marketing issues and</li> </ol>

		provide recommendations in both written form and in the form of a group presentation <b>6) Produce a comprehensive international marketing plan</b>
BCH-6.4 A	Industrial Relations and Labour Laws	<p><b>Course objective:</b> To enable the students to learn the concept of Industrial Relations including trade union, collective bargaining, discipline and various labour enactments.</p> <p><b>Course Outcome-:</b> The successful completion of this course shall enable the student:</p> <p><b>CO1:</b> to understand the basics of the industrial relations and the parties involved in it.</p> <p><b>CO2:</b> to understand the role and responsibility of trade union and their origin.</p> <p><b>CO3:</b> to understand the negotiable rights and the way by which they can negotiate, to understand workers' participation in management.</p> <p><b>CO4:</b> to understand the rules and regulation of the organisation, grievance redressal machinery and standing order ACT 1946.</p> <p><b>CO5:</b> to understand the industrial dispute Act, 1947 and authorities under the Act.</p>
BCH-6.4 B	Business Research Methods and Project Work	<p><b>Course objective:</b> This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.</p>