

# **FACULTY OF ECONOMICS & BUSINESS**

## **SYLLABUS**

**for**

**Bachelor of Commerce (Pass and Honours)**

**(Semester: I - VI)**

**(Under Continuous Evaluation System)**

**Session: 2020-21**



**The Heritage Institution KANYA MAHA  
VIDYALAYA JALANDHAR  
(Autonomous)**

**B. Com**  
**Bachelor of Commerce**  
**Duration: 3Years**  
**Level: Graduation**  
**Type: Degree**

B.Com degree is structured to provide the students managerial skills in disciplines related to commerce. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, marketing just to name a few.

A student holding a B.Com Degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

**Programme Specific Outcomes**

Towards the end of the programme, students will be able to:

PSO1: Develop an ability to effectively communicate both orally and verbally

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution

PSO4: Process information by effective use of IT tools

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis

PSO6:

Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society.

**SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME  
BACHELOR OF COMMERCE (Pass and Honours )  
SESSION: 2020-21**

| Semester I                          |                                                                                              |             |       |      |    |    |                                |
|-------------------------------------|----------------------------------------------------------------------------------------------|-------------|-------|------|----|----|--------------------------------|
| Course Code                         | Course Title                                                                                 | Course Type | Marks |      |    |    | Examination time<br>(in Hours) |
|                                     |                                                                                              |             | Total | Ext. |    | CA |                                |
|                                     |                                                                                              |             |       | L    | P  |    |                                |
| BCRL-1421<br>BCRL-1031<br>BCRL-1431 | Punjabi ( Compulsory)<br><sup>1</sup> Basic Punjabi<br><sup>2</sup> Punjab History & Culture | C           | 50    | 40   | -  | 10 | 3                              |
| BCRL-1212                           | English<br>(Compulsory)                                                                      | C           | 50    | 40   | -  | 10 | 3                              |
| BCRL-1093                           | Financial Accounting                                                                         | C           | 50    | 40   | -  | 10 | 3                              |
| BCRL-1094                           | Business Organisation                                                                        | C           | 50    | 40   | -  | 10 | 3                              |
| BCRL-1095                           | Business<br>Communication                                                                    | C           | 50    | 40   | -  | 10 | 3                              |
| BCRL-1176                           | Business Statistics                                                                          | C           | 50    | 40   | -  | 10 | 3                              |
| BCRM-1127                           | Computer<br>Fundamentals                                                                     | C           | 50    | 25   | 15 | 10 | 3+1                            |
| AECD-1161                           | Drug Abuse: Problem<br>Management and<br>Prevention<br>(Compulsory)                          | AC          | 50    | 40   | -  | 10 | 3                              |
| SECF-1492                           | Foundation<br>Course                                                                         | AC          | 25    | 20   | -  | 05 | 1                              |
| Total                               |                                                                                              |             | 350   |      |    |    |                                |

**C-Compulsory AC-Audit Course**

<sup>1</sup> Special paper in lieu of Punjabi (Compulsory)

<sup>2</sup> Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab

\*Marks of these papers will not be added in total marks and only grades will be provided.

**Kanya Maha Vidyalaya, Jalandhar (Autonomous)**  
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**Semester -II**

| Course Code                         | Course Name                                                                                 | Course Type | Marks |      |    |    | Examination time<br>(in Hours) |
|-------------------------------------|---------------------------------------------------------------------------------------------|-------------|-------|------|----|----|--------------------------------|
|                                     |                                                                                             |             | Total | Ext. |    | CA |                                |
|                                     |                                                                                             |             |       | L    | P  |    |                                |
| BCRL-2421<br>BCRL-2031<br>BCRL-2431 | Punjabi (Compulsory)<br><sup>1</sup> Basic Punjabi<br><sup>2</sup> Punjab History & Culture | C           | 50    | 40   | -  | 10 | 3                              |
| BCRL-2212                           | English (Compulsory)                                                                        | C           | 50    | 40   | -  | 10 | 3                              |
| BCRL-2093                           | Functional Management                                                                       | C           | 50    | 40   | -  | 10 | 3                              |
| BCRL-2094                           | Commercial Laws                                                                             | C           | 50    | 40   | -  | 10 | 3                              |
| BCRL-2175                           | Business Economics                                                                          | C           | 50    | 40   | -  | 10 | 3                              |
| BCRM-2096                           | Advanced Financial Accounting                                                               | C           | 50    | 30   | 10 | 10 | 3+1                            |
| BCRS-2097                           | Seminar                                                                                     | C           | 50    | -    | -  | -  | -                              |
| AECD-2161                           | *Drug Abuse: Problem Management and Prevention (Compulsory)                                 | AC          | 50    | 40   | -  | 10 | 3                              |
| SECM-2502                           | *Moral Education Programme                                                                  | AC          | 25    | 20   | -  | 05 | 1                              |
| Total                               |                                                                                             |             | 350   |      |    |    |                                |

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| Semester III                        |                                                                                             |             |       |      |    |    |                             |
|-------------------------------------|---------------------------------------------------------------------------------------------|-------------|-------|------|----|----|-----------------------------|
| Course Code                         | Course Name                                                                                 | Course Type | Marks |      |    |    | Examination time (in Hours) |
|                                     |                                                                                             |             | Total | Ext. |    | CA |                             |
|                                     |                                                                                             |             |       | L    | P  |    |                             |
| BCRL-3421<br>BCRL-3031<br>BCRL-3431 | Punjabi (Compulsory)<br><sup>1</sup> Basic Punjabi<br><sup>2</sup> Punjab History & Culture | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-3212                           | English (Compulsory)                                                                        | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-3093                           | Business Environment                                                                        | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-3094                           | Company Law                                                                                 | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-3095                           | Financial Management                                                                        | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-3096                           | International Business                                                                      | C           | 50    | 40   | -  | 10 | 3                           |
| BCRM-3097                           | Corporate Accounting                                                                        | C           | 50    | 30   | 10 | 10 | 3                           |
| AECE-3221                           | <sup>*</sup> Environmental Studies (Compulsory)                                             | AC          | 100   | 60   | 20 | 20 | 3                           |
| SECP-3512                           | <sup>*</sup> Personality Development                                                        | AC          | 25    | 20   | -  | 05 | 1                           |
| Total                               |                                                                                             |             | 350   |      |    |    |                             |

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**SESSION: 2020-2021**

| Semester IV                         |                                                                                             |             |       |      |    |    |                             |
|-------------------------------------|---------------------------------------------------------------------------------------------|-------------|-------|------|----|----|-----------------------------|
| Course Code                         | Course Name                                                                                 | Course Type | Marks |      |    |    | Examination time (in Hours) |
|                                     |                                                                                             |             | Total | Ext. |    | CA |                             |
|                                     |                                                                                             |             |       | L    | P  |    |                             |
| BCRL-4421<br>BCRL-4031<br>BCRL-4431 | Punjabi (Compulsory)<br><sup>1</sup> Basic Punjabi<br><sup>2</sup> Punjab History & Culture | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-4212                           | English (Compulsory)                                                                        | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-4093                           | Goods and Services Tax                                                                      | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-4094                           | Industrial Laws                                                                             | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-4095                           | Principles and Practices of Banking and Insurance                                           | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-4096                           | Cost Accounting                                                                             | C           | 50    | 40   | -  | 10 | 3                           |
| BCRS-4097                           | Seminar                                                                                     | S           | 50    | -    | 50 | -  | -                           |
| SECS-4522                           | <sup>3</sup> Social Outreach                                                                | AC          | 25    | -    | 25 | -  | -                           |
| Total                               |                                                                                             |             | 350   |      |    |    |                             |

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Session 2020-21

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| Semester V                          |                                                                                             |             |       |      |   |    |                             |
|-------------------------------------|---------------------------------------------------------------------------------------------|-------------|-------|------|---|----|-----------------------------|
| Course Code                         | Course Name                                                                                 | Course Type | Marks |      |   |    | Examination time (in Hours) |
|                                     |                                                                                             |             | Total | Ext. |   | CA |                             |
|                                     |                                                                                             |             |       | L    | P |    |                             |
| BCRL-5421<br>BCRL-5031<br>BCRL-5431 | Punjabi (Compulsory)<br><sup>1</sup> Basic Punjabi<br><sup>2</sup> Punjab History & Culture | C           | 50    | 40   | - | 10 | 3                           |
| BCRL-5212                           | English (Compulsory)                                                                        | C           | 50    | 40   | - | 10 | 3                           |
| BCRL-5093                           | Management Accounting                                                                       | C           | 50    | 40   | - | 10 | 3                           |
| BCRL-5094                           | Direct Tax Law                                                                              | C           | 50    | 40   | - | 10 | 3                           |
| BCRL-5095                           | Auditing                                                                                    | C           | 50    | 40   | - | 10 | 3                           |
| BCRL-5096<br>Option – B(I)          | Banking Services Management                                                                 | C           | 50    | 40   | - | 10 | 3                           |
| BCRL-5097<br>Option- B(II)          | Insurance Services Management                                                               | C           | 50    | 40   | - | 10 | 3                           |
| SECI-5541/<br>SECJ-5551             | <sup>3</sup> Innovation, Entrepreneurship and Development/ Job Readiness Course             | AC          | 25    | 20   |   | 5  |                             |
| Total                               |                                                                                             |             | 350   |      |   |    |                             |

**SPECIALISATIONS:**

Any of the following groups each having two papers in Semester V can be chosen as specialization by the students.

**ACCOUNTING & FINANCE**

|                       |                         |   |    |    |   |    |   |
|-----------------------|-------------------------|---|----|----|---|----|---|
| BCRL-5096<br>Option – | Contemporary Accounting | C | 50 | 40 | - | 10 | 3 |
|-----------------------|-------------------------|---|----|----|---|----|---|

|                           |                             |   |    |    |   |    |   |
|---------------------------|-----------------------------|---|----|----|---|----|---|
| A(I)                      |                             |   |    |    |   |    |   |
| BCRL-5097<br>Option-A(II) | Financial Market Operations | C | 50 | 40 | - | 10 | 3 |

#### **B) BANKING & INSURANCE**

|                            |                               |   |    |    |   |    |   |
|----------------------------|-------------------------------|---|----|----|---|----|---|
| BCRL-5096<br>Option – B(I) | Banking Services Management   | C | 50 | 40 | - | 10 | 3 |
| BCRL-5097<br>Option-B(II)  | Insurance Services Management | C | 50 | 40 | - | 10 | 3 |

#### **C) COMPUTER APPLICATIONS & E-BUSINESS**

|                            |                           |   |    |    |   |    |   |
|----------------------------|---------------------------|---|----|----|---|----|---|
| BCRL-5096<br>Option – C(I) | Computer Based Accounting | C | 50 | 40 | - | 10 | 3 |
| BCRL-5097<br>Option-C(II)  | E-Commerce                | C | 50 | 40 | - | 10 | 3 |

#### **C-Compulsory AC-Audit Course**

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**SESSION: 2020-2021**

| Semester VI                         |                                                                                             |             |       |      |    |    |                             |
|-------------------------------------|---------------------------------------------------------------------------------------------|-------------|-------|------|----|----|-----------------------------|
| Course Code                         | Course Name                                                                                 | Course Type | Marks |      |    |    | Examination time (in Hours) |
|                                     |                                                                                             |             | Total | Ext. |    | CA |                             |
|                                     |                                                                                             |             |       | L    | P  |    |                             |
| BCRL-6421<br>BCRL-6031<br>BCRL-6431 | Punjabi (Compulsory)<br><sup>1</sup> Basic Punjabi<br><sup>2</sup> Punjab History & Culture | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-6212                           | English (Compulsory)                                                                        | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-6093                           | Operations Research                                                                         | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-6094                           | Corporate Governance                                                                        | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-6095<br>Option B(I)            | Foreign Exchange Management                                                                 | C           | 50    | 40   | -  | 10 | 3                           |
| BCRL-6096<br>Option B(II)           | Risk Management and Insurance                                                               | C           | 50    | 40   | -  | 10 | 3                           |
| BCRP-6097                           | Workshop                                                                                    | C           | 50    | -    | 50 | -  | -                           |
| Total                               |                                                                                             |             | 350   |      |    |    |                             |

**Specialisations:**

Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.

**A.) Accounting & Finance**

|                           |                      |   |    |    |   |    |   |
|---------------------------|----------------------|---|----|----|---|----|---|
| BCRL-6095<br>Option A(I)  | Portfolio Management | C | 50 | 40 | - | 10 | 3 |
| BCRL-6096<br>Option A(II) | Financial Services   | C | 50 | 40 | - | 10 | 3 |

**B.) Banking & Insurance**

|                           |                               |   |    |    |   |    |   |
|---------------------------|-------------------------------|---|----|----|---|----|---|
| BCRL-6095<br>Option B(I)  | Foreign Exchange Management   | C | 50 | 40 | - | 10 | 3 |
| BCRL-6096<br>Option B(II) | Risk Management and Insurance | C | 50 | 40 | - | 10 | 3 |

**C.) COMPUTER APPLICATIONS & E-BUSINESS**

|                           |                               |   |    |    |   |    |   |
|---------------------------|-------------------------------|---|----|----|---|----|---|
| BCRL-6095<br>Option C(I)  | Windows<br>an<br>d Networking | C | 50 | 40 | - | 10 | 3 |
| BCRL-6096<br>Option C(II) | E-Marketing                   | C | 50 | 40 | - | 10 | 3 |

**C-Compulsory**

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## **B.Com (Pass & Honours) Semester III–VI**

### **(Two Years Course)**

The students will have to select one of the following groups having four papers each, of which Paper– I shall be offered in B.Com. (Hons.) Semester–III , Paper II in B.Com. (Hons.) Semester–IV, Paper III in B.Com. (Hons.) Semester–V& Paper IV in B.Com. (Hons.) Semester– VI.

**Each paper shall carry 50 marks. Total Marks will be 200.**

### **GROUP A BANKING (Selected)**

| List of Examinations (Selected) |                                        |             |       |      |   |    |                             |
|---------------------------------|----------------------------------------|-------------|-------|------|---|----|-----------------------------|
| Course Code                     | Course Name                            | Course Type | Marks |      |   |    | Examination time (in Hours) |
|                                 |                                        |             | Total | Ext. |   | CA |                             |
|                                 |                                        |             |       | L    | P |    |                             |
| BCRL-3628<br>Option A (I)       | Banking and Financial System           | C           | 50    | 40   | - | 10 | 3                           |
| BCRL-4628<br>Option A (II)      | Electronic Banking and Risk Management | C           | 50    | 40   | - | 10 | 3                           |
| BCRL-5628<br>Option A (III)     | Accounting for bankers                 | C           | 50    | 40   | - | 10 | 3                           |
| BCRL-6628<br>Option A (IV)      | Bank Marketing                         | C           | 50    | 40   | - | 10 | 3                           |

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL-1093**  
**Course Title: Financial Accounting**

**Course Outcomes:**

After the successful completion of this course, students will be able to –

- CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.
- CO2: describe the role, functions and limitations of financial accounting.
- CO3: explain various accounting concepts and conventions including IFRS (International Financial Reporting Standards).
- CO4: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).
- CO5: gain indepth knowledge of preparing Consignment accounts in the books of consignor and consignee.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL-1094**  
**Course Title: Business Organisation**

**Course Outcomes:**

After the successful completion of this course, students will be able to-

CO1: understand the nature of business activities and the environment within which they operate and function.

CO2: develop an understanding of business activities in the modern world.

CO3: learn the theoretical and practical aspects of operating various types of business organisations.

CO4: develop an awareness of the changing and integrated nature of business problems and an ability to explore and deal with these problems.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-I**  
**Course Code: BCRL -1095**  
**Course Title: Business Communication**

**Course Outcomes:**

After the successful completion of this course, students will be able to-

CO1: acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

CO2: learn effective business writing and business communication. CO3: develop and deliver effective presentations.

CO4: acquire interpersonal communication skills that maximise team effectiveness. CO5: write job interview and application letters and how to prepare for an interview.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
**Course Code: BCRL- 2093**  
**Course Title: Functional Management**

**Course Outcomes:**

After the successful completion of this course, students will be able to –

- CO1: develop an understanding of business and management principles.
- CO2: identify and evaluate social responsibility and ethical issues involved in business situations. CO3: know the recruitment and selection procedures adopted by business organizations.
- CO4: enhance their critical thinking and problem-solving skills in various fields of management.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester –II**  
**Course Code: BCRL-2094**  
**Course Title: Commercial Laws**

**Course Outcomes:**

After the successful completion of this course, students will be able to –

CO1: demonstrate the relationship between law and economic activity by developing an awareness of legal principles involved in economic relationships and business transactions.

CO2: have an indepth knowledge of provisions governing Indian Contract Act and Contract of Sale of goods Act.

CO3: familiarize with provisions regarding Limited Liability Partnership Act and Consumer Protection Act. CO4: develop and enhance their analytical thinking and logical reasoning for decision making.

**Session: 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester-II**  
**Course Code: BCRM-2096**  
**Course Title: Advanced Financial Accounting**

**Course Outcomes:**

After the successful completion of this course, students will be able to –

CO1: apply accounting techniques and methods for preparing accounts relating to admission, retirement and death of a partner. They will also be able to prepare accounts under dissolution of partnership.

CO2: calculate depreciation and carry accounting treatment under straight line method and written down value method.

CO3: understand the concept and difference between Hire purchase and Installment payment system.

CO4: distinguish between reserve and provision.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester -II**  
**Course Code – BCRS:2097**  
**Course Title: Seminar**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -III**  
**Course Code: BCRL-3093**  
**Course Title: Business Environment**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: understand the organisational purposes of businesses.

CO2: understand and scan business environment in order to analyze opportunities and take decisions under uncertainty.

CO3: understand the nature of the national environment in which businesses operate.

CO4: understand the behaviour of organisations in their market environment.

CO5: assess the significance of the global factors that shape national business activities.

**Session 2020-2021**  
**Bachelor of Commerce(Pass and Honours) Semester-III**  
**Course Code: BCRL-3094**  
**Course Title: Company Law**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of a company and its registration. CO2: draft the required documents like MOA and AOA.

CO3: learn the mode to register and fill the documents online.

CO4: have a clear conceptual understanding about the powers, duties and legal position of directors

CO5: grasp the latest emerging issues that may arise.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Course Code: BCRL-3095**  
**Course Title: Financial Management**

**Course Outcomes:**

On successful completion of this course, students will be able to:

- CO1: understand both the theoretical and practical role of financial management in business organisations. \
- CO2: Analyse the financial requirements of a business and decide its capital structures.
- CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.
- CO4: understand the concept of dividend policy.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Course Code: BCRL-3096**  
**Course Title: International Business**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: Identify & evaluate the complexities of international business & globalization from home versus host-country, and regional, cultural perspectives.

CO2: Analyse the relationships between international business and the political, economic, legal and social policies of countries, regions and international institutions.

CO3: Analyse current conditions in developing emerging markets, and evaluate present and future opportunities and risks for international business activities.

CO4: Develop a framework to support successful decision-making in all relevant functions and activities of any international business or international operations of a domestic business within the competitively international environment.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Course Code- BCRM: 3097**  
**Course Title: Corporate Accounting**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: understand the techniques of preparing financial statements of banking and insurance companies.

CO2: have an understanding of concept of NPAs in banking companies.

CO3: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares.

CO4: understand the accounting treatment of issue and redemption of debentures.

CO5: understand meaning of amalgamation, its types and its accounting treatment

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester –III**  
**Group A: Banking**  
**Course Code: BCRL- 3628 Option: A(I)**  
**Course Title: Paper I: Banking and Financial System**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: Describe the context of banking: the financial system.

CO2: Explain the principles of banking.

CO3: Elucidate the broad functions of banks.

CO4: Describe the components of the balance sheets of banks.

CO5: Elucidate the liability and asset portfolio management "problem" of banks.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Code- BCRL:4093**  
**Course Title: Goods and Services Tax**

**Course Outcomes:**

On successful completion of this course, students will be able to:

- CO1: know about the various concepts of goods & services tax. CO2: compare the earlier taxation system with GST.
- CO3: prepare and file GST return.
- CO4: know about the records required to be maintained under GST law.
- CO5: gain an insight on recording and analysing the transaction for compliance under GST especially in supply chain & distribution

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Code-BCRL:4094**  
**Course Title: Industrial Laws**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: have complete knowledge about the various acts framed for successful running of factories and industries.

CO2: aware about various health and safety measures that are compulsory to be adhered. CO3: learn about the workmen compensation act and employee state Insurance policies. CO4: understand the rules and norms pertaining to strikes, lockouts and lay off.

**Session 2020-21**

**Bachelor of Commerce (Pass and Honours) Semester -IV**

**Course Code- BCRL: 4095**

**Course Title: Principles and Practices of Banking and Insurance**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: have banking and insurance knowledge and skills together with technology-familiarity and customer-orientation.

CO2: understand the various services offered and various risks faced by banks. CO3: gain awareness of various banking innovations after nationalization.

CO4: have an overview of insurance industry.

CO5: understand various principles, provisions that govern the Life and General Insurance Contracts.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Code-BCRL:4096**  
**Course Title: Cost Accounting**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: Describe how cost accounting is used for decision making and performance evaluation. CO2: Explain the basic concepts of cost and its ascertainment & allocation.

CO3: Demonstrate how material, labour and overhead costs are determined.

CO4: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool.

CO5: Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -IV**  
**Course Code:BCRS-4097**  
**Course Title: Seminar**

**Course Outcomes:**

On successful completion of this course, students will be able to:

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity. CO3: improve their conceptual knowledge and develop critical thinking.

**Session: 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester –IV**  
**Group A: Banking**  
**Course Code- BCRL: 4628 Option A(II)**  
**Course Title: Paper II: Electronic Banking and Risk Management**

**Course Outcomes:**

On successful completion of this course, students will be able to:

- CO1: Describe fundamental concepts behind modern e-banking/mobile banking technologies
- CO2: Perform a risk assessment of an existing e-banking/mobile banking solution
- CO3: Test controls in an e-banking/mobile banking environment
- CO4: Recommend possible solutions/procedures to enhance e-banking/mobile banking security controls

**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**Course Code: BCRL-5093**  
**Course Title: Management Accounting**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

- CO1: Critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques.
- CO2: Demonstrate mastery of budgeting systems and performance measurement systems.
- CO3: Illustrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of Management Accounting
- CO4: Understand the elements of managerial decision making, including planning, directing and Controlling activities in a business environment
- CO5: Learn preparation of Financial Statements in accordance with Generally Accepted Accounting Principles

**Session 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**Course Code: BCRL-5094**  
**Course Title: Direct Tax Law**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: Understand the concept of Direct Tax Laws

CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income

CO3: understand the concept of Assessment of Income CO4: compute tax liability of different assesses

CO5: take tax-sensitive decisions in the real life CO6: practice as Tax Advisor/ Consultants

**SESSION 2020-21**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**COURSE CODE: BCRL-5095**  
**COURSE TITLE: AUDITING**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: have conceptual understanding of Auditing and its relevance.

CO2: apply critical thinking skills and evaluate auditing problems with the help of case studies CO3: have comprehensive understanding of legal framework under which Indian Companies audit and apply the professional code of conduct.

CO4: understand the role of auditing in society corporate governance.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**COURSE CODE: BCRL-5096 Option – B(I)**  
**COURSE TITLE: BANKING SERVICES MANAGEMENT**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: have Banking knowledge and skills together with techno-familiarity and customer- orientation.

CO2: understand various services offered and risks faced by banks. CO3: become aware of various banking innovations after nationalization.

CO4: have in-depth knowledge of BASEL norms and regulatory framework.

**Session 2020-2021**  
**Bachelor of Commerce (Pass and Honours) Semester -V**  
**Course Code: BCRL-5097 Option: B(II)**  
**Course Title: Insurance Services Management**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: identify and categorize various risks.

CO2: explain various risk control measures available. CO3: apply the insurance mechanism in risk management.

CO4: explain the nature and principles of Insurance (Life and general insurance) CO5: explain the regulatory framework of insurance in India.

**Session 2020-2021**

**Bachelor of Commerce (Pass and Honours) Semester -V**

**Course Code: BCRL-5628 Option: A(III)**

**Course Title: Accounting for Bankers**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: Understand the various services offered and various risks faced by banks

CO2: develop conceptual understanding of fundamentals of financial Accounting system and to impart skills in accounting for various kinds of business transactions

CO3: Learn the concepts and process of credit and risk management

CO4: Acquire conceptual knowledge of basic concepts and practices of banking

CO5: Prepare final accounts of Banking Companies as per Banking Regulation Act (Profit & Loss Account and Balance Sheet).

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE CODE: BCRL-6093**  
**COURSE TITLE: OPERATIONS RESEARCH**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: have conceptual understanding of Operations Research and its practical relevance

. CO2: evaluate various complex problems which are beyond the control of management.

CO3: have comprehensive understanding of various quantitative techniques like LPP, Game Theory, PERT CPM, Assignment, Transportation, Queue Models etc

CO4: apply appropriate Operation Research Techniques according to the nature of the problem.

CO5: suggest optimal solution to the complex problems with an overall quantitative approach of Problem solving

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE CODE:BCRL-6094**  
**COURSE TITLE: CORPORATE GOVERNANCE**

**COURSE OUTCOMES**

On successful completion of this course, students will be able to:

- CO1: explain and evaluate the role of corporate governance in maintaining the stability of markets.
- CO2: explain and evaluate the role of audit in Corporate Governance.
- CO3: compare and contrast approaches to corporate governance internationally.
- CO4: comprehend the implications of nature and scope of social and environmental accountability for corporate governance practice.
- CO5: explain and evaluate the roles and responsibilities of executive directors, non-executive directors, auditors and company secretaries in ensuring effective corporate governance.

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE CODE: BCRL-6095 Option B(I)**  
**COURSE TITLE: FOREIGN EXCHANGE MANAGEMENT**

**COURSE OUTCOMES**

On successful completion of this course, students will be able to:

CO1: Understand how the Foreign Exchange Market operates.

CO2: Create an understanding on foreign exchange Management in India.

CO3: Identify foreign exchange risk management and the techniques available for risk exposure containment.

CO4: Able to identify operational difficulties in financing, and settling in foreign currency, and currency forecasting

CO5: Examine the organization of the Foreign Exchange Market, the Spot Market, and the Forward Market.

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE CODE: BCRL-6096 Option B(II)**  
**COURSE TITLE: RISK MANAGEMENT AND INSURANCE**

**COURSE OUTCOMES**

On successful completion of this course, students will be able to:

CO1: demonstrate the knowledge of insurance contracts and provisions.

CO2: demonstrate the features of property-liability insurance, life and health insurance and employee benefit plans.

CO3: develop skills to facilitate insurance product cost and pricing, marketing and distribution.

CO4: examine the role of public policy including social insurance in personal financial planning and risk management.

CO5: explain the regulatory framework of Insurance in India.

**SESSION 2020-2021**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER VI**  
**COURSE CODE: BCRP-6097**  
**COURSE TITLE: WORKSHOP ON GOODS AND SERVICES TAX**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: Understand the online services available on GST portal.

CO2: gain an insight on the recording and analyzing the transactions for compliance under GST. CO3: learn the procedure to register online under GST.

CO4: understand concept of online payment of GST, upload invoices and the filing of return under GST.

CO5: understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

**SESSION 2020-2021**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER VI**  
**COURSE CODE: BCRP-6097**  
**CORSE TITLE: WORKSHOP ON INCOME TAX & E-FILING**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: learn the basic concepts of the Income Tax Act, 1961 and its various amendments.

CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income. CO3: learn the concepts of filing of income tax return and submit tax documents by using internet.

CO4: get insights to information technology in income taxation and tax Deduction.

CO5: understand the implications of payroll processing and get insights to issuance of certificates.

**SESSION 2020-2021**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER VI**  
**COURSE CODE: BCRP-6097**  
**COURSE TITLE: WORKSHOP ON BASICS OF STOCK MARKET**

**COURSE OUTCOMES:**

On successful completion of this course, students will be able to:

CO1: define the role of financial markets at macro level.

CO2: understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.

CO3: know about various technical terms used in the stock market.

CO4: know about the role of various entities involved in the trading process of stock market. CO5: understand the practical aspects of primary and secondary market operations.

CO6: make their career in stock market/broking houses.

**SESSION 2020-21**  
**BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI**  
**COURSE CODE: BCRL-6628 Option A(IV)**  
**COURSE TITLE: BANK MARKETING**

**COURSE OUTCOMES**

On successful completion of this course, students will be able to:

- CO1: Understand the significance of bank marketing in the global economy. CO2: provide insights to the challenges and opportunities in bank marketing.
- CO3: highlight the importance of understanding consumer behavior in bank marketing.
- CO4: study the environmental and individual influences on consumers.
- CO5: focus on decision making aspects and implementation of decisions in sales and distribution management. CO6: understand and apply the STP of marketing (segmentation, targeting, positioning) in banking sector.