

SEMESTER I
B.Com IF&A
FINANCIAL ACCOUNTING
DSC

Course Outcome: This course aims at equipping the students with the basic principles of financial accounting for different types of organisations. The students will be exposed to the underlying concepts relating to financial accounting. The course will introduce to the double-entry accounting with the aim of preparing & presenting various financial statements.

	Course Outcomes	Cognitive Level
CO 1:	Understand the purpose of financial accounting	Level 2
CO 2:	Comprehend the qualitative characteristics of financial statements	Level 3
CO 3:	Understand the different business documents and accounting records	Level 2
CO 4:	Exhibit the use of double entry system in recording transaction	Level 4
CO 5:	Preparation of financial statements and the interpretation thereof	Level 5

SEMESTER I
B.Com IF&A
COST ACCOUNTING I
DSC

Course Objective:

1. To understand the need and importance of Cost Accounting
2. To learn the cost concept
3. To get an insight into the elements of cost

	Course Outcomes	Cognitive Level
CO 1:	Appraise the differences between Financial Accounting and Cost Accounting Management Accounting, Pros and cons of Cost Accounting and learn the cost concepts, Methods and Techniques of costing.	Level 2
CO 2:	Construct and analyse the Cost Sheet.	Level 4
CO 3:	Select different methods of pricing for Issues of Materials.	Level 4
CO 4:	Design wage / remuneration payment methods and discuss various aspects relating to Labour cost.	Level 6
CO 5:	Compute problems relating to Allocation, Apportionment and Absorption of Overheads.	Level 3

SEMESTER I
B.Com IF&A
BUSINESS STATISTICS AND MATHEMATICS
DSC

Course Objective:

The objective is to impart knowledge on the application of Statistical and basic mathematical tools and techniques in business decision-making.

	Course Outcomes	Cognitive Level
CO 1:	Students gain knowledge on various methods of collection of data for any given statistical purpose	Level 2
CO 2:	Students can identify various classification of data for business decisions by applying various statistical tools	Level 4
CO 3:	Students can analyze the behavior of statistical data and compare through dispersion.	Level 4
CO 4:	Examine and distinguish between correlation and regression methods	Level 4
CO 5:	Students will understand the basic probability application	Level 2

**SEMESTER I
B.Com IF&A
TAXATION I
DSC**

Course Objective:

The Objective of the syllabus under this paper is to expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual.

COURSE OUTCOME

	Course Outcomes	Cognitive Level
CO 1:	Students will familiarize with the fundamentals of Tax, its basic Concepts, Types of Tax, Tax rates, Residential status and various heads of incomes to compute the total income and tax liability of an Individual.	Level 2
CO 2:	Students will recognize various terms and techniques required for direct taxes.	Level 4
CO 3:	It enables students to build an idea about computing skills on Income from salary and Income from House property.	Level 3
CO 4:	Students will be able to understand and apply relevant rules and regulations of income from business and profession.	Level 3
CO 5:	Students will be able to compute depreciation	Level 4

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SEMESTER II
B.Com IF&A
ACCOUNTANT IN BUSINESS
DSC

Course Objectives:

To introduce knowledge and understanding of the business and its environment and the influence this has on how organizations are structured and on the role of the accounting and other key business functions in contributing to the efficient, effective and ethical management and development of an organization and its people and systems

Course Outcomes

	Course Outcomes	Cognitive Level
CO 1:	Student will understand the Organizational Structure, Culture and its Stakeholders with various ongoing changes in the Environment through PESTEL and also Makes them to know their responsibility towards the society and business through Corporate Governance.	Level 2
CO 2:	Student will develops the knowledge of maintaining the relationship between business functions and the compliances of accounting in maintaining the internal control systems and the roles of an Auditor.	Level 3
CO 3:	Students can evaluate the skills of Leadership, Management and understand the process of recruitment, importance of Training and Development and also know system of performance appraisal.	Level 5
CO 4:	Students can impart communication skills in their employability and can clearly make out the difference between effective and ineffective communication in their work sphere	Level 3
CO 5:	Students will be able to describe the fundamental principles of professional ethics in AIB and role of professional bodies	Level 3

SEMESTER II
B.Com IF&A
COST ACCOUNTING II
DSC

Course Objective:

This course aims to make students understand

1. To learn the Cost Concept of various Methods
- 2 .To get an Insight into the various Costing techniques.

	Course Outcomes	Cognitive Level
CO 1:	Construct cost sheet.	Level 6
CO 2:	Identify the difference between Job and Contract Costing, prepare job Cost Sheet and open contract account.	Level 4
CO 3:	Compare Process Costing with job costing and open Process accounts with abnormal Losses and Gains.	Level 4
CO 4:	Identify standard cost and use variance analysis for comparing standards with actual cost.	Level 4
CO 5:	Compute Operating Cost with the help of cost sheet.	Level 6

SEMESTER II
B.Com IF&A
CORPORATE AND BUSINESS LAW
DSC

Course Objectives:

1. To enable the students learn the basics of Business and Corporate Law and apply them in real life situation
2. To familiarize the students with adequate knowledge in Case laws

	Course Outcomes	Cognitive Level
CO 1:	Students can identify the elements needed to create a valid Contract	Level 4
CO 2:	Students can have basic understanding of laws relating to Companies act	Level 2
CO 3:	Students can apply the concepts learnt in real life situations	Level 3
CO 4:	Students can gain knowledge about Case Laws	Level 2
CO 5:	Appreciate the relevance of Corporate and Business Law to individuals and businesses	Level 2

SEMESTER II
B.Com IF&A
TAXATION II
DSC

Course Objective:

The Objective of the syllabus under this paper is to expose the students to the various important provisions of Income Tax Act relating to computation of Income of individual and GST.

	Course Outcomes	Cognitive Level
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CO 1:	Students will know the computing procedure of Capital gains, other sources and total income of an Individual.	Level 2
CO 2:	Students can identify general and specific incomes deductions U/S 57 and 58	Level 3
CO 3:	Students will acquire the knowledge of provisions for various Deductions, set- off and Carry forward of losses and clubbing of incomes, applicable to an individual.	Level 3
CO 4:	Students will understand the concept of GST	Level 2
CO 5:	Students will learn the computation and GST	Level 3

Semester III
B.Com (IF&A)
MANAGEMENT ACCOUNTING AND TECHNIQUES - I
DSC

Course Objectives:

To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

Course Outcomes:

CO	Outcome	Level
CO 1	Students will analyze the effects of learning curve on productivity and describe the theory of constraints	Level 2
CO 2	Students will learn the reasons for the variations in the budgeted activity, concept of ABC	Level 2
CO 3	Students will apply various performance measures with the help of Management Information System.	Level 5
CO 4	Students will be able to examine the various pricing decisions and determine prices under different situations	Level 5
CO 5	Students will design reports for consolidated performance.	Level 5

Semester III
B.Com (IF&A)
INTERNATIONAL FINANCIAL REPORTING
DSC

Course objectives:

1. The objective of the subject is to enable the students to understand the need and method of presentation of financial statements in accordance with IFRS.
2. To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyze and interpret those financial statements.

CO	Outcome	Level
CO 1	Students will be able to apply conceptual and regulatory	

	frameworks for financial reporting	Level 2
CO 2	Students will gain knowledge on Account for transactions in accordance with International accounting standards	Level 4
CO 3	Students can analyze and interpret financial statements.	Level 5
CO 4	Students will be equipped with concepts of business combinations in accordance with International accounting standards	Level 5
CO 5	Students will be equipped with practical application of preparation of financial statements in accordance with IFRS	Level 5

Semester III
B. Com (IF&A)
FINANCIAL MANAGEMENT - I
DSC

Course Objective: To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

CO	Outcome	Level
CO 1	Students will be able to apply conceptual and regulatory frameworks for financial reporting	Level 2
CO 2	Students will gain knowledge on Account for transactions in accordance with International accounting standards	Level 4
CO 3	Students can analyze and interpret financial statements.	Level 5
CO 4	Students will be equipped with concepts of business combinations in accordance with International accounting standards	Level 5
CO 5	Students will be equipped with practical application of preparation of financial statements in accordance with IFRS	Level 5

SEMESTER III
B. Com IF&A
CORPORATE ACCOUNTING I
DSC

Course Objectives:

- To develop the skills of Issue of Share and Debentures and preparation Company final accounts.
- To acquire knowledge on Accounts of Banking Company
- To acquire knowledge on valuation of goodwill and shares

CO	Outcome	Level
CO 1	Acquire knowledge on the procedural aspects of issue of shares	Level 2
CO 2	Acquire knowledge on issue of Debentures, Redemption of Debentures Accounting treatment.	Level 2
CO 3	Prepare company final accounts.	Level 3
CO 4	Describe the various books and registers maintained by the banks and prepare Profit & Loss and Balance sheet as per schedule IV.	Level 3
CO 5	Acquire knowledge on valuation of shares and goodwill.	Level 2

SEMESTER III
B.Com IF&A
ECONOMICS FOR MANAGERS
DSC

Course Objectives: To make students aware of economic concept and to make them understand the importance and practicability of the subject.

CO	Outcome	Level
CO 1	Examine the need for Managerial Economics; identify the objectives of firms and the basic tools used in Managerial Economics.	Level 2
CO 2	Describe the concepts of Demand and supply, concepts of Elasticity, Types of Demand and Types of Elasticity.	Level 2
CO 3	Explain the Production function with one variable and two variable inputs.	Level 2
CO 4	Define the different Cost Concepts, examine the cost output relationship and identify the differences between economies of scale and scope.	Level 2
CO 5	Evaluate different Market Structures and discuss Price Output Relationship.	Level 3

SEMESTER IV
B.Com IF&A
MANAGEMENT ACCOUNTING TECHNIQUES II
DSC

Course Objectives:

To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

CO	Outcome	Level
CO 1	Students will analyze the effects of learning curve on productivity	Level 4
CO 2	Students will learn the reasons for the variations in the budgeted activity	Level 3
CO 3	Students will apply various performance measures with the help of Management Information System.	Level 4
CO 4	Students will design reports for consolidated performance.	Level 4
CO 5	Preparation of management reports	Level 5

SEMESTER IV
B.Com IF&A
AUDITING AND ASSURANCE
DSC

Course objectives: To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

CO	Outcome	Level
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CO 1	Students can understand the importance of audit and can clearly make out the difference between internal and external audit. They will also be in a position to understand the audit compliances.	Level 2
CO 2	Makes the students to apply the audit planning procedures and helps in evaluating the risk assessment in relation to fraud and law regulating to deal with such frauds.	Level 3
CO 3	Students can evaluate the procedures of Internal Control and the importance of IT controls in Internal Control.	Level 4
CO 4	Makes students to analyze and apply the audit evidences and its application in both for profit and not-for-profit organizations.	Level 4
CO 5	Students gain the knowledge of analytical approaches of auditing procedures and can evaluate the subsequent events and be in a position to review and deliver the audit reports.	Level 5

SEMESTER IV
B.Com IF&A
FINANCIAL MANAGEMENT II
DSC

Course objective: To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

CO	Outcome	Level
CO 1	Study the effects of money market & capital market in the economy	Level 3
CO 2	Use different methods for analysing the correctness of investing decisions.	Level 4
CO 3	Mitigate risk & analyse the impact of Inflation & tax shield in investment appraisal	Level 4
CO 4	Value the business based on future earning capacity and the importance of Hedging process to eliminate foreign exchange risks.	Level 5
CO 5	Evaluate the risk in various situations	Level 5

SEMESTER IV
B.Com IF&A
CORPORATE ACCOUNTING II
DSC

Course Objectives: To impart the Knowledge of Accounting & its applicability to corporate undertakings

CO	Outcome	Level
CO 1	Acquire knowledge on Electricity accounting	Level 2
CO 2	Acquire the knowledge on accounting of Leases.	Level 2
CO 3	Acquire the Knowledge on the Accounting methods of	Level 2

	Amalgamation.	
CO 4	Write Journal Entries and prepare Balance sheet after Reconstruction	Level 2
CO 5	To know the accounting of liquidation of companies.	Level 2

SEMESTER IV
B.Com IF&A
STRATEGIC BUSINESS REPORTING
DSC

Course objectives

Evaluate the financial reporting framework, Prepare the financial statements of groups of entities in accordance with relevant accounting standards, Discuss the implications of changes in accounting regulation on financial reporting Appraise the financial performance and position of entities

CO	Outcome	Level
CO 1	Apply fundamental ethical and professional principles to ethical dilemmas and discuss the consequences of unethical behavior	Level 3
CO 2	Evaluate the concepts of agriculture, inventories, leases, employee benefits and share-based payment	Level 5
CO 3	Evaluate the appropriateness of the financial reporting framework and critically discuss changes in accounting regulation	Level 5
CO 4	Prepare the financial statements of groups of entities	Level 5
CO 5	Interpret financial statements for different stakeholders, current issues and UK GAAP	Level 5

SEMESTER V
RESEARCH METHODOLOGY
SEC

B.Com (Hons/ Prof/IFA)
W.e.f. 2024-2025 AY

Course Objectives: By the end of the course, students will possess the knowledge and skills necessary to conduct ethical and rigorous research, including problem identification, research design, data collection, sampling techniques, report writing, and adherence to research ethics principles.

Course Outcomes

CO	Course Outcomes	Cognitive Level
CO 1	Apply Knowledge acquired, to identify the research problem and framing of the hypothesis.	Apply 3

CO 2	Identify the various sampling techniques and the importance of research ethics	Apply 3
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SEMESTER V
STARTUP MANAGEMENT
SEC
B.Com (Hons/ Prof/IFA)
W.e.f. 2024-2025 AY

Course Objectives:

To understand new venture creation opportunities, resources, and requirements for Enterprise Start-up.

Course Outcomes

CO	Course Outcomes	Cognitive Level
CO 1	To develop a start-up Enterprise with idea Generation.	Apply 3
CO 2	To analyze start-up capital requirements by analyzing legal factors.	Analyze 4

SEMESTER V
STRATEGIC BUSINESS LEADER I
DSC
B. Com (IFA)
w.e.f. 2024-25

Course objectives:

To acquaint the student on the Importance of Business Strategy and the various components required to implement the strategy

Course Outcomes

CO	Course Outcomes	Cognitive Levels
CO1	Understand the concepts of Strategy JSW Model and Strategic Drift	Analyze 4

CO2	Students will be to analyse strategy both internally and environmentally	Analyze 4
CO3	Describe about the qualities of Leader and theories of a leadership, Strategic change and Corporate Code	Analyze 4
CO4	Apply learning on developing a Business case	Apply 3
CO5	Explain Role and responsibility of Board, Risk Committee and assessment of Risk using TARA	Analyze 4

SEMESTER V
ADVANCED PERFORMANCE MANAGEMENT-I
DSE
B. Com (IFA)
w.e.f 2024-2025 AY

Course Objectives:

Use strategic planning, and control models to plan and monitor organizational performance and identify, and assess the impact of current developments in management accounting and performance management on measuring, evaluating, and improving organizational performance

Course Outcomes

CO	Course Outcomes	Cognitive Level
CO 1	Students will gain extensive knowledge of strategic levels in the organizations.	Understand-2
CO 2	Students will understand different types of budgets and apply it to management case studies	Apply-3
CO 3	Students will understand how to evaluate divisional performance and transfer pricing elements along with the financial health of the organization	Apply-3
CO 4	Students will learn Qualitative factors affecting organizational decisions	Apply-3
CO 5	Students will learn about different environmental influences affecting different organizations	Apply-3

SEMESTER V
INVESTMENT MANAGEMENT AND SECURITY ANALYSIS
DSE
B. Com (Hons/ Prof/IFA)

w.e.f 2022 -23 AY

Course Objective: To familiarize the students with the principles, practice of investment Management, and have knowledge on share and bond valuation.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Students can Identify characteristics, importance, objectives, and principles of sound investment.	Understand -2
CO 2	Students will understand various methods of share valuation and its application	Apply - 3
CO 3	Students will understand various methods of share valuation and its application	Apply - 3
CO 4	Students will be able to understand the concepts of return, and risk and calculate return and risk using different methods.	Apply - 3
CO 5	Students can understand and read the financial statements using fundamental analysis and technical analysis.	Understand-2

SEMESTER V
ADVANCED FINANCIAL MANAGEMENT-I
DSE
B.Com (IFA)
w.e.f 2024 -25 AY

Course Objectives:

Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders, evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally.

Course Outcomes

Sl.no	Course Outcomes	Cognitive Level
1.	Students learn the role and responsibility of the senior financial key persons in the organization and stakeholders'	Understand-2

	conflict	
2.	Students understand and apply knowledge of international trade management in strategic business and financial planning for the MNCs	Apply-3
3.	Students learn different appraisal techniques with an adjusted pv approach and also the option pricing methodology to compute the value of an option	Apply-3
4.	Students apply the knowledge of valuation techniques in the international investment environment	Apply-3
5.	Students are well equipped with most happening scenarios in the world concerning Mergers & Acquisitions, Reconstruction & Reorganisation	Apply-3

SEMESTER V
HUMAN RESOURCE MANAGEMENT
DSE
B. Com (Hons/ Prof/IFA)
W.e.f. 2024-2025

Course Objective:

To acquaint students with Human Resource Managerial Skills.

Course Outcomes:

CO	Course outcomes	Cognitive Level
CO1	Explain the objectives, functions, careers in HRM and challenges in HRM	Understand-2
CO2	Describe the Human Resource Planning , factors influencing and other concepts	Understand-2
CO3	Appraise different sources of recruitment and selection	Apply-3
CO4	Understand HRD, Appraisal methods, training methods and career planning.	Understand-2
CO5	Evaluate the recent trends in HRM and ethical issues HRM	Understand-2

SEMESTER V
PRINCIPLES OF MARKETING
DSE
B. Com (Gen/Comp/Hons/ Prof/IT/IFA)
w.e.f 2024-25 AY

Course Objective:

- To enable the student to develop the necessary insights about the concepts of marketing which will be the basis for future advanced study.
- To impart knowledge on the various aspects of marketing in order to have a competitive edge for the students.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	To apply marketing concepts and philosophies to realistic marketing situations.	Apply – 3
CO2	To analyze the factors influencing the Micro and Macro marketing environment and appraise the various marketing strategies.	Analyze - 4
CO 3	To analyze the various concepts based on segmenting, targeting and positioning.	Analyze - 4
CO 4	To analyze the buying behaviour of individuals and organization.	Analyze - 4
CO 5	To apply principles of marketing ethics and to gain insights on rural and service marketing.	Apply – 3

Semester V
ADVANCED AUDITING AND ASSURANCE I
DSE
B. Com (IFA)
w.e.f 2024 -25 AY

Course objectives:

To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
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CO 1	Students can understand the importance of audit and can clearly make out the difference between internal and external audit. They will also be in a position to understand the audit compliances.	Understand-2
CO2	Makes the students to apply the audit planning procedures and helps in evaluating the risk assessment in relation to fraud and law regulating to deal with such frauds.	Analyze - 4
CO 3	Students can evaluate the procedures of Internal Control and the importance of IT controls in Internal Control.	Apply – 3
CO 4	Makes students to analyze and apply the audit evidences and its application in both for profit and not-for-profit organizations.	Analyze - 4
CO 5	Students gain the knowledge of analytical approaches of auditing procedures and can evaluate the subsequent events and be in a position to review and deliver the audit reports.	Analyze - 4

**SEMESTER VI
TOOLS & TECHNIQUES FOR DATA ANALYSIS
SEC**

**B. Com (Hons/ Prof/IFA)
W.e.f. 2024-2025 AY**

Course Objectives:

To enable students to develop a comprehensive understanding of statistical analysis and data interpretation techniques, empowering them to effectively analyze datasets, interpret results, and draw meaningful conclusions using appropriate statistical tools and methodologies.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Apply Knowledge in utilizing the various research tools	Level 3
CO 2	Examine the results with the help of the tools and interpret the results.	Level 3

**SEMESTER VI
CORPORATE ÉTIQUETTES
SEC**

**B. Com (Hons/ Prof/IFA)
W.e.f. 2024-2025 AY**

Course Objectives:

The course in corporate etiquette introduces concepts related to corporate etiquette and its applications in the contemporary context.

Course Outcomes

CO	Course Outcomes	Cognitive Level
CO 1	Acquire knowledge of basic concepts related to corporate etiquette and corporate grooming.	Remember 1
CO 2	Acquire knowledge of concepts in the context of effective writing and business correspondence	Understand 2

Semester VI
STRATEGIC BUSINESS LEADER II
DSC
B.Com (IFA)
w.e.f. 2024-25

Course Objective: To demonstrate organizational leadership, senior consultancy or advisory capabilities, and relevant professional skills through the context of an integrated case study

Course Outcomes

CO	Course outcomes	Cognitive level
CO1	To analyze the governance principles, apply the principles in corporate governance	Analyze 4
CO2	To analyze the stakeholder's roles, claims, and CSR	Analyze 4
CO3	To apply various management accounting techniques in different contexts and analyze the need for audit	Apply 3
CO4	To evaluate the market models delivering e-business and managing business through e-business technologies	Analyze 4
CO5	To analyze customers and markets and advances in information technology transforming the finance sector	Analyze 4

Semester VI
ADVANCED PERFORMANCE MANAGEMENT-II
DSE
B.Com(IFA)
w.e.f 2024-2025 AY

Course Objectives: use strategic planning, and control models to plan and monitor organizational performance and identify, and assess the impact of current developments in management accounting and performance management on measuring, evaluating, and improving organizational performance

Course Outcomes-

CO	Course Outcomes	Cognitive Level
CO 1	Students will have an extensive knowledge of different types of variances used in the organizations.	Apply-3
CO 2	Students will learn different quality practices and different quality management systems and also learn how to prepare performance reports for management.	Understand-2
CO 3	Students will understand the different appraisal methods used by Human Resources to evaluate the performance of the employees.	Understand-2
CO 4	Students will have a requisite knowledge of IT systems operating in the organizations	Understand-2
CO 5	Students will learn different types of business structures and its environment to deal with	Apply-3

Semester VI
PORTFOLIO MANAGEMENT
DSE
B.Com (Hons/Prof/IFA)
w.e.f 2024 -25AY

Course Objective:

To develop the necessary skills needed to design and revise a portfolio of securities

Course Outcomes:

CO	Course Outcomes	Cognitive Level
1	Students acquire basic knowledge on risk associated with portfolios.	Apply 3
2	Students will apply various portfolio theories and models.	Apply - 3

3	Students will understand and Exhibit skills on the application of portfolio theories for portfolio selection.	Apply - 3
4	students will acquire working knowledge on portfolio evaluation and revision.	Apply - 3
5	Students can understand various portfolio revision strategies	Understand-2

Semester VI
ADVANCED FINANCIAL MANAGEMENT-II
DSE
B.Com (IFA)
w.e.f 2024 -25 AY

Course Objectives:

- Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting the conflicting needs of stakeholders
- Evaluate the impact of macroeconomics and recognize the role of international financial institutions in the financial management of multinationals
- Evaluate potential investment decisions and assess their financial and strategic consequences, both domestically and internationally

Course Outcomes

CO	Course Outcomes	Cognitive Level
CO 1	Students now apply the different methods of reconstruction in the most favorable way to the stakeholders of the organization	Understand-2
CO 2	Students learn and understand different risk management techniques to hedge forex risk or insulate against foreign exchange exposure	Apply-3
CO 3	Students learn and understand different risk management techniques to hedge interest rate risk	Apply-3
CO 4	Students now learn the qualitative understanding of different risk exposures can cause to deplete all the resources of the organization and treasury role to mitigate this risk	Apply-3
CO 5	Students tend to understand the basics of portfolio management on the basis of economic measures of risk and return	Apply-3

Semester VI
INDUSTRIAL RELATIONS
DSE
B. Com (Hons/Prof/IFA)

w.e.f. 2024-25 AY

Course Objective:

To make students understand the various concepts of Industrial relations between Employer and Employee.

Course Outcomes:

CO	Course outcome	Cognitive Level
CO1	Explain the objectives of Industrial Relations and list the factors affecting IR. Justify the role of Trade Unions and employers associations and examine the impact of Globalization on Trade Union.	Understand 2
CO2	Describe the concepts of Industrial Disputes, Strikes, and Lockouts with reference to concerned Legislation	Understand 2
CO3	Discuss the causes of Grievance, the need for discipline and punitive measures for Indiscipline	Analyse 4
CO4	Examine the need for Collective bargaining, Worker's Participation in Management, and the process involved	Understand 2
CO5	Understand the gender sensitization at work place and code of conduct, POSH policy.	Understand 2

Semester VI
MARKETING MANAGEMENT
DSE
B. Com (Gen/Comp/Hons/ Prof/IT/IFA)
w.e.f 2024 -25 AY

Course Objectives

- To familiarize the students with marketing functions and components of the marketing process.
- To provide an in-depth knowledge of marketing mix, marketing channels and recent trends in marketing.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	To understand the core marketing concepts and various functions of marketing.	Understand-2

CO2	To analyse the concepts of Product Mix, PLC and Product policies.	Analyze - 4
CO 3	To apply the concepts of pricing methods and pricing strategies in real time business.	Apply – 3
CO 4	To critically analyse the various tools of Promotion.	Analyze - 4
CO 5	To analyse the various marketing channels and the recent trends in marketing.	Analyze - 4

Semester VI
ADVANCED AUDITING AND ASSURANCE II
DSE
B. Com (IFA)
w.e.f 2024 -25 AY

Course objectives:

To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Course Outcomes:

CO	Course Outcomes	Cognitive Level
CO 1	Students can understand the importance of audit and can clearly make out the difference between internal and external audit. They will also be in a position to understand the audit compliances.	Understand-2
CO2	Makes the students to apply the audit planning procedures and helps in evaluating the risk assessment in relation to fraud and law regulating to deal with such frauds.	Analyze - 4
CO 3	Students can evaluate the procedures of Internal Control and the importance of IT controls in Internal Control.	Apply – 3
CO 4	Makes students to analyze and apply the audit evidences and its application in both for profit and not-for-profit organizations.	Analyze - 4
CO 5	Students gain the knowledge of analytical approaches of auditing procedures and can evaluate the subsequent events and be in a position to review and deliver the audit reports.	Analyze - 4