

**B.COM FINANCE**  
**CO – COURSE OUTCOME**

**Semester – I**

<b>CODE</b>	<b>COURSE</b>	<b>COURSE OUTCOME</b>
<b>BCMIB01</b>	<b>BUSINESS MANAGEMENT</b>	<ul style="list-style-type: none"> <li>• Explain the business management process and current management practices.</li> <li>• Identify the classification and characteristics of departmentation.</li> <li>• Describe the importance of ethics in business</li> <li>• Develop ethical practices for effective management.</li> </ul>
<b>BCM1C01</b>	<b>MANAGERIAL ECONOMICS</b>	<ul style="list-style-type: none"> <li>• Describe the basic principles of micro and macroeconomics</li> <li>• Explain the process of managerial decision-making and the details of demand forecasting</li> <li>• Identify the classification and characteristics of price determination under perfect competition.</li> <li>• Understand business Cycle and its implications in business at micro and macro level.</li> </ul>

**Semester – II**

<b>CODE</b>	<b>COURSE</b>	<b>COURSE OUTCOME</b>
<b>BCM2B02</b>	<b>FINANCIAL ACCOUNTING</b>	<ul style="list-style-type: none"> <li>• Distinguish between single and double entry system</li> <li>• Prepare financial statements for various type of organizations.</li> <li>• Solve Problems in preparation of financial statements in the light of IFRS</li> <li>• Differentiate between previous financial accounting Practices and IFRS.</li> </ul>
<b>BCM2C02</b>	<b>MARKETING MANAGEMENT</b>	<ul style="list-style-type: none"> <li>• Describe the concepts, principles, tools and techniques of marketing.</li> <li>• Identify the challenges faced by marketing managers while promoting a new product.</li> <li>• Discuss the latest trends in marketing.</li> <li>• Explain the pricing strategies followed by various organizations for a new product</li> </ul>

**Semester – III**

<b>CODE</b>	<b>COURSE</b>	<b>COURSE OUTCOME</b>
<b>BCM3A11</b>	<b>BASIC NUMERICAL METHODS</b>	<ul style="list-style-type: none"> <li>• Identify the characteristics of basic numerical skills.</li> <li>• Deliberate the classification and characteristics of basic numerical skills.</li> <li>• Describe Arithmetic and Geometric Progression</li> <li>• Solve the problems of numerical equations, matrices progressions, financial mathematics and descriptive statistics</li> </ul>
<b>BCM3A12</b>	<b>PROFESSIONAL BUSINESS SKILLS</b>	<ul style="list-style-type: none"> <li>• Identify various soft skills required for business success.</li> <li>• Use the digital knowledge resources for study.</li> <li>• Explain the role of Artificial Intelligence in business</li> <li>• Describe the emerging trends in digital marketing.</li> </ul>
<b>BCM3BO3</b>	<b>BUSINESS REGULATIONS</b>	<ul style="list-style-type: none"> <li>• List the essentials of a Valid Contract</li> <li>• Understand the characteristics of Business Law</li> <li>• Deliberate the characteristics of consumer protection act</li> <li>• Distinguish between partnership and Company</li> </ul>
<b>BCM3BO4</b>	<b>CORPORATE ACCOUNTING</b>	<ul style="list-style-type: none"> <li>• Explain various methods of redemption of debentures</li> <li>• Solve Problems related to redemption of debentured.</li> <li>• Prepare Consolidated financial statements based on Indian Accounting Standards.</li> <li>• Compute Earnings Per Share (EPS) Basic and Diluted.</li> </ul>
<b>BCM3C03</b>	<b>HUMAN RESOURCES MANAGEMENT</b>	<ul style="list-style-type: none"> <li>• List the classification and characteristics of Human resource management.</li> <li>• Describe the characteristics of human resource planning.</li> <li>• Discuss the benefits of training and development.</li> <li>• Differentiate between recruitment and selection.</li> </ul>

#### Semester – IV

<b>CODE</b>	<b>COURSE</b>	<b>COURSE OUTCOME</b>
<b>BCM4A13</b>	<b>ENTREPRENEURSHIP DEVELOPMENT</b>	<ul style="list-style-type: none"> <li>• Explain the concept of entrepreneurship.</li> <li>• Identify entrepreneurial talents with them (Self Identification).</li> <li>• Develop innovative business ideas in the emerging industrial scenario.</li> </ul>

		<ul style="list-style-type: none"> <li>Describe the financial aids and assistance by the government to MSMEs</li> </ul>
<b>BCM4A14</b>	<b>BANKING AND INSURANCE</b>	<ul style="list-style-type: none"> <li>List out the conventional and innovative functions of Commercial banks.</li> <li>Explain the procedure for a bank loan.</li> <li>Describe the procedure for application or activation of Net Banking.</li> <li>Discuss the principles of life insurance contract.</li> </ul>
<b>BCM4B05</b>	<b>COST ACCOUNTING</b>	<ul style="list-style-type: none"> <li>Describe various system of wage payment</li> <li>Differentiate between allocation and apportionment of overheads</li> <li>Prepare various types of budgets.</li> <li>Compute machine hour rate.</li> </ul>
<b>BCM4B06</b>	<b>CORPORATE REGULATIONS</b>	<ul style="list-style-type: none"> <li>Explain the Salient features of Companies Act 2013</li> <li>Differentiate between Memorandum and Articles of Association.</li> <li>List out the classification of shares.</li> <li>Describe Corporate Social Responsibility</li> </ul>
<b>BCM4C04</b>	<b>QUANTITATIVE TECHNIQUES FOR BUSINESS</b>	<ul style="list-style-type: none"> <li>Understand the application of Quantitative techniques in business</li> <li>Compute Co efficient of Correlation</li> <li>Formulate regression equation</li> <li>Explain basic assumptions and characteristics of theoretical distribution.</li> </ul>

#### Semester – V

<b>CODE</b>	<b>COURSE</b>	<b>COURSE OUTCOME</b>
<b>BCM5B07</b>	<b>ACCOUNTING FOR MANAGEMENT</b>	<ul style="list-style-type: none"> <li>Differentiate between cost accounting and management accounting.</li> <li>Explain recent trends in management reporting.</li> <li>Identify the characteristics of ratio analysis.</li> <li>Classify accounting ratios under different heads.</li> </ul>
<b>BCM5B09</b>	<b>INCOME TAX LAW AND ACCOUNTS</b>	<ul style="list-style-type: none"> <li>Determine residential status of a person</li> <li>Explain the scope of total income</li> <li>Compute income from salary of an individual assessee.</li> <li>List out the deductions under section 54 regarding capital gain</li> </ul>

		<ul style="list-style-type: none"> <li>Understand various provisions of Income - tax Act, 1961 amended up to date.</li> </ul>
<b>BCM5B08</b>	<b>BUSINESS RESEARCH METHODS</b>	<ul style="list-style-type: none"> <li>Prepare a research design.</li> <li>Conduct a survey for data collection.</li> <li>Use various tools and techniques for data analysis</li> </ul> <p>Researches and case studies.</p> <ul style="list-style-type: none"> <li>Deliberate the classification and characteristics of measurement and scaling.</li> </ul>
<b>BCM5B10</b>	<b>FINANCIAL MARKETS AND SERVICES</b>	<ul style="list-style-type: none"> <li>Understand the financial system in Indian economy.</li> <li>Define money market and its instruments.</li> <li>Explain capital market.</li> <li>Discuss different financial institutions.</li> </ul>
<b>BCM6B14</b>	<b>FUNDAMENTALS OF INVESTMENTS</b>	<ul style="list-style-type: none"> <li>Define the term investment.</li> <li>Discuss the security valuation.</li> <li>Explain security analysis.</li> <li>Understand portfolio analysis.</li> </ul>
<b>BCM5D03</b>	<b>BASIC ACCOUNTING</b>	<ul style="list-style-type: none"> <li>Define accounting.</li> <li>Distinguish between management accounting and financial accounting.</li> <li>Prepare subsidiary books such as cash book, purchase book, sales book.</li> <li>Prepare trial balance.</li> <li>Prepare final accounts of sole trading concerns.</li> </ul>

#### Semester – VI

CODE	COURSE	COURSE OUTCOME
<b>BCM6B12</b>	<b>INCOME TAX AND GST</b>	<ul style="list-style-type: none"> <li>Relate Income tax with indirect taxes</li> <li>Compare direct taxes and indirect taxes in India.</li> <li>Solve problems based on Goods and Services Tax.</li> <li>Identify transactions which requires Permanent Account Number</li> </ul>

<b>BCM6B13</b>	<b>AUDITING AND CORPORATE GOVERNANCE</b>	<ul style="list-style-type: none"> <li>• Discuss the auditing principles and techniques</li> <li>• Differentiate between vouching and verification</li> <li>• Describe conceptual framework of corporate governance.</li> <li>• Discuss major corporate Governance failures.</li> </ul>
<b>BCM5B11</b>	<b>FINANCIALMANAGEMENT</b>	<ul style="list-style-type: none"> <li>• Familiarize with the concepts, tools and practices of financial management.</li> <li>• Explain nature, scope and objectives of financial management.</li> <li>• Define decision making process.</li> <li>• Discuss the term working capital management.</li> </ul>
<b>BCM6B15</b>	<b>FINANCIAL DERIVATIVES</b>	<ul style="list-style-type: none"> <li>• Understand various risk associated with derivatives.</li> <li>• Define derivative markets.</li> <li>• Explain instrument using in the derivatives markets.</li> <li>• Know the procedure of exchange of derivatives instruments in the market.</li> <li>• Identify future, forwards, options etc.</li> </ul>
<b>BCM6B16 (PR)</b>	<b>THREE WEEKS PROJECT AND VIVA VOCE</b>	<ul style="list-style-type: none"> <li>• Explain the essentials of a project report.</li> <li>• Implement research methods and tools.</li> <li>• Investigate on a particular topic / issue / problem</li> <li>• Write a good mini research report.</li> </ul>